

Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Food Donation	68890	10.550	\$1,809
National School Lunch Program	68890	10.555	8,961
Total U.S. Department of Agriculture			10,770
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant/State's Programs	B-F-04-022-1	14.228	268,504
	B-F-05-022-1		17,900
	B-C-05-022-1		52,672
Total Community Development Block Grant			339,076
HOME Investment Partnerships Program	B-C-05-022-2	14.239	66,037
Total U.S. Department of Housing & Urban Development			405,113
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Drug Court Discretionary Grant	N/A	16.585	83,528
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance	2005-VAGEN-346	16.575	1,584
	2006-VAGEN-346		60,348
	2007-VAGEN-346		13,912
Total Crime Victim Assistance			75,844
Byrne Memorial Formula Grant Program	2004-DG-D02-7458	16.579	885
	2004-DG-A01-7208		2,819
	2005-JG-A01-6286		80,818
Total Byrne Memorial Formula Grant			84,522
<i>Passed Through the Ohio Department of Youth Services</i>			
Juvenile Justice & Delinquency Prevention - Allocation to States	2005-JJ-MH1-0119	16.540	43,239
	2006-JJ-MH1-0119		10,270
			53,509
Total U.S. Department of Justice			\$297,403

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
<i>Passed Through Workforce Investment Acts, Area 7 - Montgomery</i>			
<i>County Department of Job and Family Services:</i>			
Workforce Investment Act Cluster (WIA)			
WIA Adult	7323	17.258	\$56,091
WIA Adult (Administration)	7323		1,966
Total WIA Adult			<u>58,057</u>
WIA Youth	7323	17.259	125,265
WIA Youth (Administration)	7323		4,389
Total WIA Youth			<u>129,654</u>
WIA Dislocated Worker	7323	17.260	80,060
WIA Dislocated Worker (Administration)	7323		2,806
Total WIA Dislocated Worker			<u>82,866</u>
Total WIA Cluster			<u>270,577</u>
Total U.S. Department of Labor			270,577
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	336,856
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction	21001	20.205	678,037
	21427		34,778
	22626		585,000
	22629		129,990
	24265		231,191
	75142		127,250
	22625		4,283
Total Highway Planning & Construction			<u>1,790,529</u>
Total U.S. Department Transportation			2,127,385
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Special Education_Grants to States	068890-6BSF-2006	84.027	24,832
Special Education_Preschool Grants	068890-PGSI-2006	84.173	9,390
Total Special Education Cluster			<u>34,222</u>
Innovative Education Program Strategies	068890-C2S1-2006	84.298	285
Total U.S. Department of Education			\$34,507

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of MR/DD:</i>			
Social Services Block Grant	31-6400066	93.667	\$107,912
State Children's Insurance Program	230012	93.767	5,883
Medical Assistance Program	2300012	93.778	
Community Alternative Funding Source (CAFS)			574
Day Habilitation			1,046,130
Targeted Case Management (TCM)			481,763
Waiver Administration			154,755
Total Medical Assistance Program			<u>1,683,222</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse	31-6400066	93.959	371,292
Medical Assistance Program	31-6400066	93.778	261,338
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families	16-CS-05-01	93.556	17,733
	16-CS-06-01		<u>17,733</u>
Total Promoting Safe and Stable Families			35,466
Community-Based Child Abuse Prevention Grants	16-CS-06-03	93.590	81,612
Block Grants for Community Mental Health Services	MD-06-110	93.958	74,768
	MD-07-110		<u>73,412</u>
Total Block Grants for Community Mental Health Services			148,180
Social Services Block Grant	31-6400066	93.667	93,799
Medical Assistance Program	MC-16	93.778	<u>2,207,781</u>
Total U.S. Department of Health and Human Services			4,996,485
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management Performance Grants	2006-EME-60042	97.042	49,635
Homeland Security Grant Program	2005-GC-T5-0001	97.067	11,950
	2005-GE-T5-0001		266,343
	2006-GE-T6-0051		<u>21,050</u>
Total Homeland Security Grant Program			<u>299,343</u>
Total U.S. Department of Homeland Security			348,978
Total Federal Awards Expenditures			<u>\$8,491,218</u>

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

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FAIRFIELD COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S Department of Justice, Ohio Department of Alcohol and Drug Addiction Services, and the Ohio Department of Mental Health to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Sub-recipients</u>
Medical Assistance Program	93.778	\$2,464,601
Block Grant for Prevention and Treatment of Substance Abuse	93.959	371,292
Social Services Block Grant	93.667	93,799
Community-Based Child Abuse Prevention Grants	93.590	81,612
Block Grant for Community Mental Health Services	93.958	73,412
Drug Court Discretionary Grant	16.585	61,529
Promoting Safe and Stable Families	93.556	35,466

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D - FOOD DONATION PROGRAM

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND ECONOMIC DEVELOPMENT REVOLVING LOAN PROGRAMS

CDBG: The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2006, the gross amount of loans outstanding under this program was \$204,307.

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

(Continued)

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND ECONOMIC DEVELOPMENT REVOLVING LOAN PROGRAMS (Continued)

Economic Development: The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The U.S. Department of Commerce grants money for these loans to the County. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by Department of Commerce.

These loans are collateralized by mortgages on the property. At December 31, 2006, the gross amount of loans outstanding under this program was \$508,113.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE G - HOMELAND SECURITY CLUSTER

The County reported the following federal programs for the Homeland Security Cluster on the Schedule. Several programs for federal fiscal year 2005 were incorporated into the Homeland Security Grant Program (97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

<u>CFDA #</u>	<u>Grant Year</u>	<u>Program</u>	<u>Amount</u>
97.053		Citizen Corps	\$11,950
97.073		State Homeland Security Programs:	
		Exercise Program	602
		State Homeland Security Program, County	239,892
		Ops Center	25,849
97.067	2005	Homeland Security Grant Program	<u>\$278,293</u>
97.073		State Homeland Security Program, County	\$21,050
97.067	2006	Homeland Security Grant Program	<u>\$21,050</u>
		Total Homeland Security Grant Program	<u>\$299,343</u>



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' 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 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, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 22, 2007, wherein we noted the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit, were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Incorporated, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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We noted certain matters that we reported to the County's management in a separate letter dated June 22, 2007.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 22, 2007.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 22, 2007



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Compliance

We have audited the compliance of Fairfield County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2006-001. In a separate letter to the County's management dated June 22, 2007, we reported other matters related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the County's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as finding 2006-001 to be a significant deficiency.

A material weakness is significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. We did not consider the deficiency described in the accompanying schedule of findings to be a material weakness.

The County's response to the finding we identified is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Fairfield County, Ohio, as of and for the year ended December 31, 2006, and have issued our report thereon dated June 22, 2007, wherein we noted the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 22, 2007

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other 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 internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510?	Yes
(d)(1)(vii)	Major Programs (list):	Highway Planning and Construction - CFDA #20.205 Block Grant for Community Mental Health Services - CFDA #93.958 Block Grant for Prevention & Treatment of Substance Abuse - CFDA #93.959 Medical Assistance Program - CFDA #93.778 Homeland Security Grant Program - CFDA #97.067
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

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

None

3. FINDINGS FOR FEDERAL AWARDS

CFDA Title and Number	Homeland Security Cluster - #97.067
Federal Award Number / Year	2005-GE-T5-0001; 2006-GE-T6-0051
Federal Agency	U.S. Department of Homeland Security
Pass-Through Agency	Ohio Emergency Management Agency

Noncompliance with Reporting requirements/Significant Deficiency

The Local Guidance Package provided by the Ohio Emergency Management Agency (EMA) indicates that twice per year, the County will submit updated information via the Bi-annual Strategic Implementation Report (BSIR). The BSIR reflects how funds are budgeted within the eligible grant categories, what funds are currently encumbered and spent, and how the funds support the grant recipient's overall homeland security program.

The County Emergency Management Agency submitted BSIR Reports which did not agree to the County's records for amounts expended as follows:

<u>Grant</u>	<u>Expenditures on BSIR Reports</u>	<u>Amount Actually Spent Per County Ledgers</u>
<u>As of June 2006</u>		
FY05 State Homeland Security Grant	\$87,954	\$88,048
FY06 State Homeland Security Grant	0	0
<u>As of December 2006</u>		
FY05 State Homeland Security Grant	\$87,954	\$324,848
FY06 State Homeland Security Grant	0	21,050

We recommend the County submit accurate information regarding amounts expended to EMA.

Officials' Response:

The EMA Department understands the finding and will be receiving additional training from the State of Ohio EMA grants division on the BSIR for future use.

FAIRFIELD COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Block Grant for Prevention & Treatment of Substance Abuse – Cash Management	Yes	
2005-002	Block Grant for Prevention & Treatment of Substance Abuse – Allowable Costs and Period of Availability	Yes	

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Issued by Barbara Curtiss
Fairfield County Auditor

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

Phone requests can be made at (740) 681-7160 or (740) 681-7225 (fax).

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006



Prepared and Issued by the Fairfield County Auditor's Office

BARBARA CURTISS

County Auditor

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Fairfield County, Ohio

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Introductory Section



Fairfield County, Ohio

210 East Main Street
Lancaster, Ohio 43130-3882

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CITIZENS OF FAIRFIELD COUNTY, OHIO

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2006. 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, 2006, are fairly presented in conformity with Generally Accepted Accounting Principles. The independent accountants' 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 accountants' report.

Fairfield County, Ohio

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, twelve villages, and two cities. According to population estimates, 140,591 people reside within the County's 505 square miles. The City of Lancaster, the County seat, has an estimated 36,268 residents.

A three-member Board of Commissioners, 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 of 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 page 13.

The County employs 825 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, on or about the first day of January each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and object level.

This report's basic financial statements include the County's component unit, Fairfield Industries, Incorporated. See Note 1 of the Notes to the Basic Financial Statements for further detail.

ASSESSING ECONOMIC CONDITION

Local Economy

Located in the south-central portion of Ohio, Fairfield County is adjacent to Licking, Perry, Hocking, Pickaway, and Franklin counties. The urban expansion of the Columbus metropolitan area has made significant contributions to the growth of Fairfield County.

In 2006, public and private entities launched cooperative efforts that will ultimately bring positive growth and a better quality of life for local residents. The Route 33 Growth Alliance, a cooperative effort of local governments and chambers of commerce along US 33 from Canal Winchester and Pickerington to Lancaster, began discussing how to more effectively market the corridor for business development. The group engaged a consulting firm to survey government and business leaders in an effort to identify key development issues and funding for the initiative. At the conclusion of 2006, the Route 33 Growth Alliance was making plans to launch a fundraising effort to generate necessary revenue for program implementation over a five-year period.

Fairfield Medical Center and Mount Carmel Health Systems in 2006 announced selection of an architectural firm to begin creating a master plan for a joint medical facility along Diley Road in Canal Winchester. The two healthcare organizations formed a partnership in late 2004 to purchase the 55-acre parcel. Initial plans call for construction of facilities to meet the need for urgent care, and diagnostic and outpatient services. Fairfield Medical Center is Fairfield County's largest employer with more than 2,100 workers.

Three of Fairfield County's largest manufacturing employers grew or announced expansions in 2006. Although its parent company, Global Home Products, filed for Chapter 11 bankruptcy protection, Anchor Hocking's Lancaster facilities remained busy with orders. In fact, at the end of 2006, Anchor Hocking employed nearly 100 more workers than it did at the end of 2005. Anchor Hocking is Fairfield County's largest

Fairfield County, Ohio

manufacturing employer with more than 1,250 workers.

Nifco America Corporation in February 2006 announced a \$1.2 million expansion for its Canal Winchester facility. The project will result in doubling the number of design and development engineers from 15 to 30. Nifco America Corporation, headquartered in Canal Winchester, is a Japanese auto parts supplier with more than 440 employees.

Diamond Power, Inc., in August 2006 announced plans to expand its manufacturing facility in Lancaster. The \$2 million project will add 24,000 square feet and will result in the creation of 40 new, full-time employment positions. Diamond Power employs more than 400 workers at its Lancaster facility and more than 1,300 worldwide. Diamond Power International Inc., a McDermott Company, is a leader in the design and manufacture of boiler cleaning and ash-handling equipment.

Retail development in Fairfield County continued at a strong pace in 2006 as major projects were announced in Lancaster and Canal Winchester. RG Properties and Lancaster City officials announced in May 2006 development of a retail center including a Wal-Mart Super Center at Ety Road and Memorial Drive. Other retailers heading for the development site include Menard's, the third largest home improvement chain in the country, Kohl's, and also a Max and Erma's Restaurant and Huntington Bank.

Further northwest in Fairfield County near US 33 at Diley Road, Meijer announced plans to establish a 207,000 square feet retail store in Canal Winchester. In addition to Meijer, the 55-acre site features 12 other parcels to support additional development.

Population growth is also a major indicator of economic activity. With 140,591 residents and a growth rate of 1.6% last year, the U.S. Census Bureau shows Fairfield County as the fifth fastest growing county in Ohio with a population of more than 50,000 residents. Since 2000, Fairfield County is the third fastest growing county, having grown over 14.4% in population. Only Delaware and Warren Counties have stronger seven-year growth rates, and Delaware County ranks in the top 100 of the country.

At 4.8 percent, Fairfield County's 2006 unemployment rate of the county was significantly lower than the state's (5.5 percent in 2006) and similar to the nation's rate (4.6 percent). Government, retail and manufacturing operations collectively employ nearly 50% of Fairfield County's workforce.

Major Initiatives

Created in 2003, the Fairfield County Economic Development Department has also worked to administer, design, and implement plans and programs to stimulate the economy. The department's major areas of work include new business attraction, business retention and expansion and small business development. Two incentive programs managed by the department include the Ohio Enterprise Zone and Revolving Loan Fund programs.

In 2006, three companies in Fairfield County took advantage of incentives through the Ohio Enterprise Zone Program. Company Wrench, which opened its new facility in Greenfield Township in 2005, announced plans to expand its operations by investing nearly \$1 million in new construction and machinery and equipment. When completed, the project will result in the creation of 25 new, full-time employment positions. Company Wrench sells, services, rents, and modifies demolition equipment nationwide.

Westerman, Inc. in Bremen launched a \$2.2 million expansion to meet growing customer demand in the oil and natural gas, and nuclear market segments. The project will result in the creation of 25 new, full-time employment positions. Founded in Bremen in 1909 as a supplier to the oil and gas industry, Westerman is now one of the leading suppliers of industrial storage tanks and pressure vessels, industrial speed reducers, marine hoists, fiberglass reinforced plastic industrial products and electronic systems.

Mondi Packaging, located in the Rock Mill Industrial Park, also applied for incentives through the Ohio Enterprise Zone Program in 2006. The paper packaging company, headquartered in Austria, is investing more than \$7 million to expand its local facility and add new machinery and equipment. The project will result in the creation of 20 new, full-time employment positions.

Fairfield County, Ohio

The Fairfield County Economic Development department in 2006 completed its first full year of administering the Fairfield County Revolving Loan Fund. Established in 1992, the Fairfield County Revolving Loan Fund is designed to provide low-interest, fixed-rate financing to encourage job creation and job retention in Fairfield County. Six loans were closed in 2006 with loan amounts totaling \$324,500. Additionally, the Revolving Loan Fund participation leveraged nearly \$1.2 million in private financing for the six projects. The projects will provide 36 new employment opportunities in Fairfield County.

Fairfield County's Economic Development Director and the Director of Workforce Development for the Fairfield County Department of Job & Family Services co-chair the Fairfield County Business Resource Council. The group, consisting of development professionals, chamber of commerce executives, training providers, and utility companies, made contact with nearly 700 local businesses as part of the Fairfield Fortune 1000 initiative. The Retention and Expansion effort was predicated on the fact that the majority of new jobs and investments are actually made by existing companies, rather than new companies locating in the area. The project resulted in area businesses becoming more aware of federal, state and local programs designed to encourage investment and job creation. The Council also sponsors an annual business seminar --the Strategies To Enhance Profits (S.T.E.P. Ahead) seminar--where expert speakers provide local businesses with valuable information to improve their bottom lines. Almost 70 businesspeople attended the 2006 event, which was held in September.

Outside factors remain an influence on the financial outlook for Fairfield County. The Ohio Legislature continues to limit funding to local governments, including the County. A return to prior state funding levels is not anticipated so the County will maintain its vigilance on expenditures and revenue trends.

With the Commissioners' enactment of a permissive real property transfer tax of \$3 per thousand in June 2005, providing additional revenue for part of 2005 and for calendar year 2006, and the continuation of steady sales tax revenues and investment earnings, the County is cautiously optimistic about the future.

Our health insurance partnership with the Franklin County Board of Commissioners' Cooperative, which began in March 2005, continues to stabilize long-term healthcare costs for all participating counties by pooling resources and improving efficiencies and economies of scale.

In 2002, Fairfield County was upgraded to an Aa3 bond rating by Moody's Investors' Service, one of the two major bond-rating services. The County continues to enjoy this favorable debt rating today.

During 2006, the County Auditor led the cooperative county-wide initiative for the implementation of the new state-of-the-art financial management information system. On January 1, 2007 we began a one year implementation period. Once fully implemented, the system will provide management with additional opportunities for effectively using county resources and enhancing customer service while increasing fiscal accountability and controls.

Cash Management

The Fairfield County Treasurer serves as the investing authority, according to State law. County cash is pooled for investment purposes. During the year ended December 31, 2006, the County's cash resources were divided among the following types of deposits and investments: nonparticipating certificates of deposit, STAR Ohio, federal agency securities, and demand deposit accounts. Interest income as reported on the governmental fund financial statements totaled \$3,145,388 and was credited to various accounts. Fairfield Industries, Incorporated, the County's component unit, earned \$15,910 in interest income for the current year.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Although the majority of the County's deposits are defined as uninsured and uncollateralized, it is important to note that all statutory requirements for the investment of money have been followed. More information about investments is available in Note 6 of the Notes to the Basic Financial Statements.

Risk Financing

The County insures its risk through the County Risk Sharing Authority (CORSA) and with private insurance carriers, maintaining a variety of coverages for property, liability, and vehicle insurance. It also participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan, an insurance purchasing pool. See Note 11 of the Notes to the Basic Financial Statements for a more detailed description of the County's risk financing programs.

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2005. This was the seventeenth consecutive year the County received this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2005 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the fifth consecutive year the County has received this prestigious award.

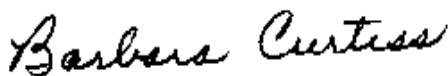
Acknowledgments

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

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

Respectfully submitted,



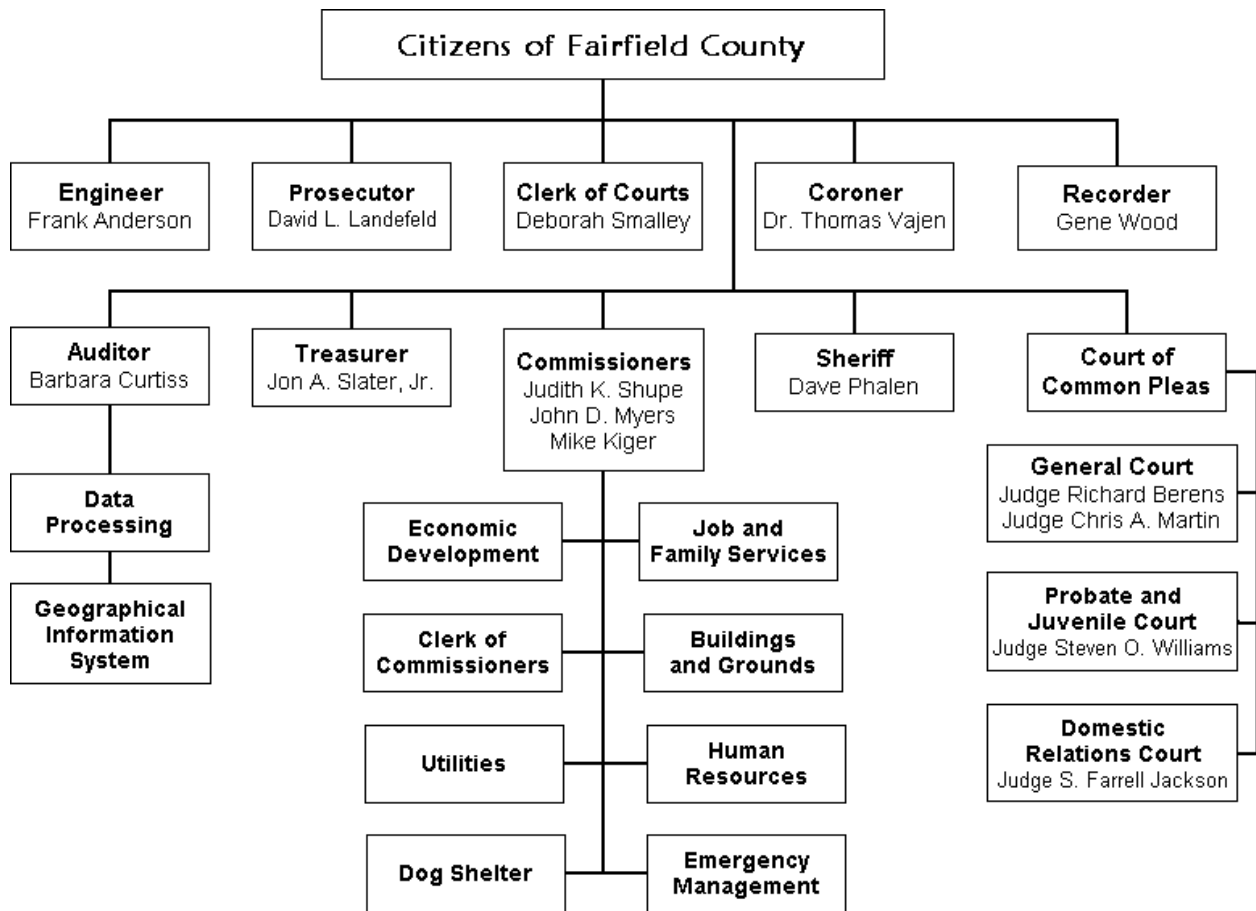
Barbara Curtiss
Fairfield County Auditor



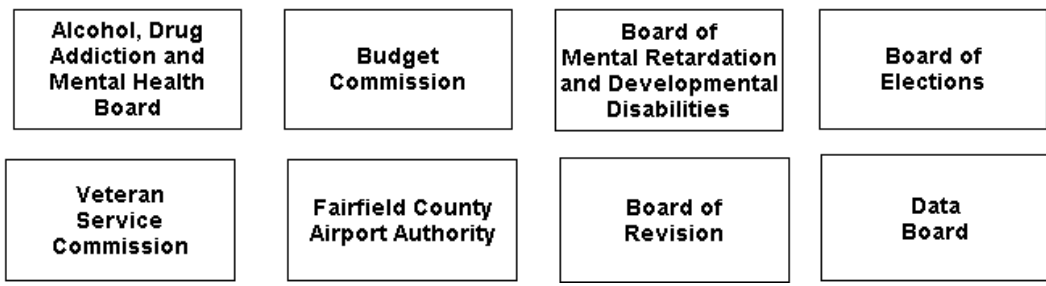
Mike Kiger
President, Board of Commissioners

June 22, 2007

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2006



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2006

Clerk of Commissioners.....	Jacqueline Long
Human Resources, Director	Aundrea Cordle
Department of Job and Family Services, Director	Michael Orlando
Buildings and Grounds, Superintendent.....	Joseph Spybey
Dog Shelter, Warden	Michael Miller
Emergency Management, Director	Matthew Keefe
Board of Elections, Director	Debbie Henderly
Utilities, Sanitary Engineer.....	Donald Rector
Alcohol, Drug Addiction, and Mental Health Board, Director	Orman Hall
Mental Retardation and Developmental Disabilities Board, Superintendent.....	John Pekar
Health Commissioner	Franklin Hirsch
Veteran Service Commission, Director.....	Eddie Mohler
Fairfield County Airport Authority, President.....	David Scheffler

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Fairfield County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

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Financial Section

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Incorporated, the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Fairfield Industries, Incorporated, on the report of the other auditors.

We conducted our audit 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. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Services, Motor Vehicle, Mental Retardation, and Alcohol, Drug Addiction and Mental Health Board funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2007, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

June 22, 2007

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(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, 2006. 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 2006 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2006, by \$257,333,977 (net assets). Of this amount, \$26,556,158 was the unrestricted net assets portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net assets increased by 14.2 percent, or \$32,015,117 from the total net assets at the beginning of the year 2006.
- At the end of the current year, the County's governmental activities reported total net assets of \$217,544,289 an increase of \$30,821,045 from the prior year. Of this amount, \$18,843,574 is unrestricted.
- At the end of the current year, unreserved fund balance for the General Fund was \$13,813,079, which represents a 17.2 percent increase from the prior year, and represents 54.1 percent of total General Fund expenditures.
- Fairfield County's total long-term debt decreased by \$1,434,610 or 2.7 percent, during the current year.

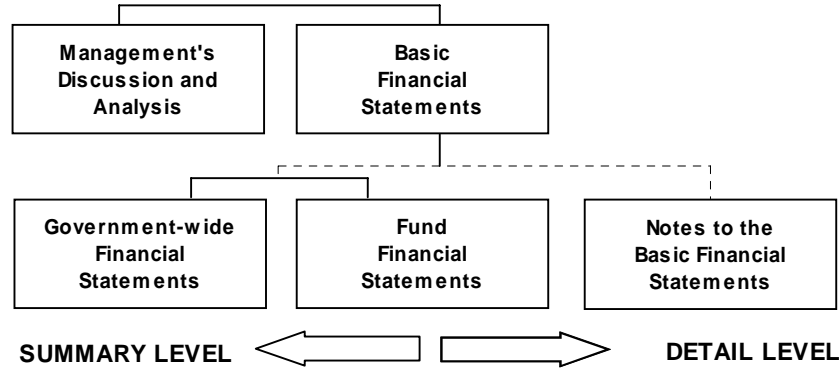
Overview of the Financial Statements

This annual report consists of management's discussion and analysis, basic financial statements, including the accompanying notes to the basic financial statements, and combining statements for the nonmajor governmental funds, and the fiduciary funds. The basic financial statements are composed of the government-wide financial statements and the fund 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 that contains combining statements that provide details about the County's nonmajor governmental funds.

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2006
 (Unaudited)

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



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

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

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

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

Figure 2				
Major Features of Fairfield County's Government-wide and Fund Financial Statements				
	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary, such as public safety, public works, health, human services, and general government	Activities the County operates similar to private businesses, such as the sewer and water operations and the Self-Funded Health Insurance Fund	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 Assets • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Fund Net Assets • Statement of Revenues, Expenses, and Changes in Fund Net Assets • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2006
 (Unaudited)

Figure 2 (continued)
Major Features of the Fairfield County's Government-wide and Fund Financial Statements

	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	Not applicable because the County only has agency funds

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 Assets and the Statement of Activities

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The *Statement of Activities* presents information showing how the County's net assets 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 assets and the change in those assets. This change in net assets 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 Assets and the Statement of Activities, which can be found on pages 34 through 37 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, and all departments - with the exception of the sewer and water 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.

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Component Unit— The County includes financial data of Fairfield Industries, Incorporated. This component unit is described in Note 1 of the Notes to the Basic Financial Statements. A component unit is separate 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
- Motor Vehicle Fund
- Mental Retardation Fund
- Alcohol, Drug Addiction, and Mental Health Board Fund
- General Obligation Bond Retirement 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 38 through 50 of this report.

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Proprietary Funds—The County maintains two different types of proprietary funds. It uses enterprise funds to account for its 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 County uses an internal service fund to account for its Self-Funded Health Insurance Fund. Because the services of this fund predominately benefit governmental rather than business-type operations, it has been included with governmental activities in the government-wide financial statements. On March 1, 2005, the County began to purchase health, dental, and vision insurances through the Franklin County Cooperative which is not considered limited risk health insurance. The County is still in the process of paying run-off claims from the limited risk insurance program. The proprietary fund financial statements can be found on pages 51 through 55 of this report.

Fiduciary Funds— The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 56 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 57 through 109 of this report.

Government-wide Financial Analysis

During 2006, as shown in the table below, the combined net assets of the County's primary government increased \$32.0 million or 14.2 percent. Net assets reported for governmental activities increased \$30.8 million or 16.5 percent and business-type activities increased \$1.2 million or 3.1 percent.

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

**Primary Government
Statement of Net Assets
As of December 31, 2006, with comparatives as of December 31, 2005**

	Governmental Activities		Business-Type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Assets:						
Current and other						
noncurrent assets	\$ 87,613,021	\$ 78,310,037	\$ 9,288,266	\$ 9,283,674	\$ 96,901,287	\$ 87,593,711
Capital assets	184,449,252	163,755,602	57,991,070	58,317,202	242,440,322	222,072,804
Total assets	<u>272,062,273</u>	<u>242,065,639</u>	<u>67,279,336</u>	<u>67,600,876</u>	<u>339,341,609</u>	<u>309,666,515</u>
Liabilities:						
Current and						
other liabilities	26,257,090	27,485,406	871,179	787,903	27,128,269	28,273,309
Noncurrent liabilities	28,260,894	27,856,989	26,618,469	28,217,357	54,879,363	56,074,346
Total liabilities	<u>54,517,984</u>	<u>55,342,395</u>	<u>27,489,648</u>	<u>29,005,260</u>	<u>82,007,632</u>	<u>84,347,655</u>
Net Assets:						
Invested in capital assets,						
net of related debt	163,149,653	142,299,892	32,077,104	31,097,691	195,226,757	173,397,583
Restricted	35,551,062	29,901,017	-	-	35,551,062	29,901,017
Nonrestricted	18,843,574	14,522,335	7,712,584	7,497,925	26,556,158	22,020,260
Total net assets	<u>\$ 217,544,289</u>	<u>\$ 186,723,244</u>	<u>\$ 39,789,688</u>	<u>\$38,595,616</u>	<u>\$257,333,977</u>	<u>\$ 225,318,860</u>

At December 31, 2006, the primary government's 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, was approximately \$195.2 million. 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.

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Increases in current assets for governmental activities are due primarily to the increase in cash and cash equivalents. The increase in cash and cash equivalents can be attributed mainly to the increases in interest earnings, property taxes, permissive real property transfer taxes, charges for services, and grant funding. Business type activities current assets remained consistent compared to the prior year.

Increases in capital assets for governmental activities are due primarily to capital contributions in the form of roads and bridges from the Ohio Department of Transportation in the amount of \$20.8 million. The decrease in business type activities capital assets is due mainly to the increase in accumulated depreciation.

Decreases in liabilities for governmental activities are due primarily to the decrease in outstanding debt. Decreases in liabilities for business type activities are due primarily to the decrease in outstanding debt, retainage, contracts, and accrued interest payable.

Restricted net assets were approximately \$35.6 million, resulting in a \$26.6 million unrestricted net assets balance. Net assets are restricted when constraints on their use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

The County's net assets, when viewed over time, may provide the reader with a useful indicator of the County's economic condition.

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2006, and a comparative analysis with the year ended December 31, 2005.

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
(Unaudited)

**Primary Government
Statement of Activities**
For the year ended December 31, 2006, with comparatives for the year ended December 31, 2005

	Governmental Activities		Business-type Activities		Total Primary Government	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program revenues:						
Charges for services	\$ 15,909,609	\$ 14,420,725	\$ 5,212,717	\$ 5,102,085	\$ 21,122,326	\$ 19,522,810
Operating grants, contributions, and interest	36,986,032	32,923,107	-	-	36,986,032	32,923,107
Capital grants, contributions, and interest	23,583,568	4,391,378	1,537,417	2,024,223	25,120,985	6,415,601
Total program revenue	<u>76,479,209</u>	<u>51,735,210</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>83,229,343</u>	<u>58,861,518</u>
General revenues:						
Property taxes	19,641,895	14,558,143	-	-	19,641,895	14,558,143
Permissive real property transfer taxes	2,244,349	1,301,942	-	-	2,244,349	1,301,942
Lodging taxes	158,343	135,079	-	-	158,343	135,079
Sales taxes	11,011,732	10,863,623	-	-	11,011,732	10,863,623
Intergovernmental	3,494,400	3,476,193	-	-	3,494,400	3,476,193
Unrestricted interest earnings	3,120,995	1,699,686	216,650	141,679	3,337,645	1,841,365
Other	629,269	1,190,515	296	24,597	629,565	1,215,112
Total general revenues	<u>40,300,983</u>	<u>33,225,181</u>	<u>216,946</u>	<u>166,276</u>	<u>40,517,929</u>	<u>33,391,457</u>
Total Revenues	<u>116,780,192</u>	<u>84,960,391</u>	<u>6,967,080</u>	<u>7,292,584</u>	<u>123,747,272</u>	<u>92,252,975</u>
Expenses:						
General government:						
Legislative and executive	10,028,288	8,748,759	-	-	10,028,288	8,748,759
Judicial	4,871,510	4,466,402	-	-	4,871,510	4,466,402
Public safety	13,073,012	11,945,218	-	-	13,073,012	11,945,218
Public works	10,266,746	10,280,770	-	-	10,266,746	10,280,770
Health	21,380,824	19,041,502	-	-	21,380,824	19,041,502
Human services	22,717,970	20,007,148	-	-	22,717,970	20,007,148
Urban redevelopment and housing	153,037	263,569	-	-	153,037	263,569
Transportation	231,077	216,466	-	-	231,077	216,466
Intergovernmental	2,121,935	2,050,150	-	-	2,121,935	2,050,150
Interest and fiscal charges	1,157,748	1,177,427	-	-	1,157,748	1,177,427
Sewer system	-	-	3,091,816	3,082,582	3,091,816	3,082,582
Water system	-	-	2,638,192	2,511,231	2,638,192	2,511,231
Total Expenses	<u>86,002,147</u>	<u>78,197,411</u>	<u>5,730,008</u>	<u>5,593,813</u>	<u>91,732,155</u>	<u>83,791,224</u>
Increase before transfers.....	30,778,045	6,762,980	1,237,072	1,698,771	32,015,117	8,461,751
Transfer in (out).....	43,000	-	(43,000)	-	-	-
Increase (decrease) after transfers.....	30,821,045	6,762,980	1,194,072	1,698,771	32,015,117	8,461,751
Net assets - beginning of year.....	\$ 186,723,244	179,960,264	\$38,595,616	36,896,845	225,318,860	216,857,109
Net assets - end of year.....	<u>\$ 217,544,289</u>	<u>\$186,723,244</u>	<u>\$39,789,688</u>	<u>\$38,595,616</u>	<u>\$257,333,977</u>	<u>\$225,318,860</u>

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Governmental Activities

Grants, contributions, and restricted interest accounted for 51.9% of total governmental revenues, with taxes providing 28.3% of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Grants, contributions, and restricted interest revenues in 2006 were \$60,569,600. The large increase in capital grants, contributions, and interest is due to the County receiving capital contributions in the form of roads and bridges from the Ohio Department of Transportation in the amount of \$20,767,231. Property, permissive real property transfer, and lodging taxes revenues were \$22,044,587 (18.9% of total governmental revenues) while sales taxes were \$11,011,732 (9.4% of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 80.2% of the County's total governmental revenues. Property tax revenues increased during 2006 due to the renewal of property tax levies for the Mental Retardation and Alcohol, Drug Addiction, and Mental Health Board programs. The permissive real property transfer taxes increased due to the County receiving an entire year of revenues in 2006. The \$3 per thousand permissive real property transfer tax was not implemented until June 1, 2005.

The County received \$15,909,609 or 13.6%, 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.

Health activities utilized \$21,380,824 or 24.9% of total expenses. The County's human services activities accounted for \$22,717,970 or 26.4%, of total expenses. These two areas had the largest increase in expenses due to the rising costs of health and human services programs and the increases in program participation by County residents.

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 \$9,522,938.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2006

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	\$ 10,028,288	\$ 4,309,273	42.97%	5.01%
Judicial	4,871,510	1,728,350	35.48%	2.01%
Public safety	13,073,012	9,318,114	71.28%	10.83%
Public works	10,266,746	(20,270,282)	(197.44%)	(23.57%)
Health	21,380,824	7,511,218	35.13%	8.73%
Human services	22,717,970	4,556,955	20.06%	5.30%
Urban redevelopment and housing	153,037	(45,327)	(29.62%)	(0.05%)
Transportation	231,077	37,315	16.15%	0.04%
Intergovernmental	2,121,935	1,219,574	57.47%	1.42%
Interest and fiscal charges	1,157,748	1,157,748	100.00%	1.35%
Total expenses	<u>\$ 86,002,147</u>	<u>\$ 9,522,938</u>		<u>11.07%</u>

Business-type Activities

Net assets for business-type activities increased by \$1,194,072 or 3.1%, in 2006. The major revenue source was charges for services in the amount of \$5,212,717.

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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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2006, unreserved fund balance was \$13,813,079 while total fund balance was \$15,244,188. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance, to total fund expenditures. Unreserved fund balance represents 54.1 percent to total General Fund expenditures, while total fund balance represents 59.7 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$2.6 million during the current fiscal year compared to a \$3.7 million increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenue increased by \$3.1 million while General Fund expenditures only increased approximately \$2.5 million. The largest increases in revenue were in permissive real property transfer taxes and interest earnings.
- Other financing sources (uses) had a net decrease over the prior year of \$1.8 million due mainly to the increases in transfers out.

Other Major Governmental Funds

The Community Services Fund has a deficit fund balance of (\$1.0) million, which remained consistent with 2005. The net change in fund balance for 2006 was an increase of \$61,460.

The fund balance of the Motor Vehicle Fund at December 31, 2006 is \$5.3 million, an increase of approximately \$1.3 million from the prior year. The increase in fund balance is due mainly to the net increase of \$1,245,721 in other financing sources (uses) from the prior year. This increase was due primarily to the decrease in transfers out for the County's local share of road and bridge projects accounted for in the capital projects funds.

The fund balance of the Mental Retardation Fund at year end is \$7.2 million, an increase of approximately \$2.4 million, or 49.3 percent, from the previous year. The increase in fund balance was due primarily to the renewal of a property tax levy. Total revenue increased by \$4.6 million. Of the \$4.6 million increase in revenues, \$3.2 million was due to the property tax renewal.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2006, is approximately \$2.2 million, which was an increase of \$1.1 million from 2005. The \$1.1 million increase in fund balance was due to the renewal of a property tax levy. Property tax revenues increased by \$1.5 million in 2006.

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The General Obligation Bond Retirement Fund has a fund balance of approximately \$452,000 at December 31, 2006. This fund received approximately \$1.0 million in transfers in, while making approximately \$2.0 million in debt service payments.

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, both had increases in net assets; the Sewer Fund's net assets grew by \$900,524 and the Water Fund's net assets increased approximately \$293,123. These increases can be primarily attributed to the Utilities Department's growing customer base.

General Fund Budgetary Highlights

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 5.6 percent or \$1,501,562. Appropriations were increased for the following functions: general government legislative and executive by \$652,372 and judicial by \$129,951; public safety by \$1,285,310 and health by \$100,000. Appropriations were decreased for the following functions: transportation by \$8,826 and other expenses by \$657,245. Actual expenditures were less than the final budgeted expenditures by \$1.6 million.

The County's budgeted revenue increased 4.2 percent and was primarily the result of an increase in property taxes of \$454,711, an increase in intergovernmental revenue of \$703,889, an increase of \$5,750 in charges for services, and a decrease in interest of \$73,725. Actual revenue exceeded the final budget by \$5.8 million.

Because of these factors, the County's economic condition in the General Fund based on actual results (on the budgetary basis) at December 31, 2006, the fund balance is \$6.3 million better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2006, and December 31, 2005, the County had invested \$242.4 million and \$222.1 million, net of accumulated depreciation of \$91.7 million and \$84.7 million, respectively, in a broad range of capital assets, as follows:

Capital Assets, Net of Depreciation
As of December 31, 2006, with comparatives as of December 31, 2005

	Governmental Activities		Business-type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Land	\$ 4,623,278	\$ 4,577,255	\$ 2,237,414	\$ 2,237,414	\$ 6,860,692	\$ 6,814,669
Buildings	26,237,986	25,104,568	14,602,064	15,171,080	40,840,050	40,275,648
Improvements other than buildings	3,001,362	2,708,522	-	-	3,001,362	2,708,522
Equipment	4,413,886	4,238,781	157,750	77,585	4,571,636	4,316,366
Furniture and fixtures	430,732	467,447	-	-	430,732	467,447
Infrastructure	143,628,199	122,719,538	38,819,850	31,868,097	182,448,049	154,587,635
Vehicles	1,356,352	1,647,203	172,458	216,700	1,528,810	1,863,903
Construction in progress	757,457	2,292,288	2,001,534	8,746,326	2,758,991	11,038,614
Total capital assets, net	<u>\$ 184,449,252</u>	<u>\$ 163,755,602</u>	<u>\$ 57,991,070</u>	<u>\$ 58,317,202</u>	<u>\$ 242,440,322</u>	<u>\$ 222,072,804</u>

For additional information on capital assets, see Note 10 to the basic financial statements.

Fairfield County, Ohio
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The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$20.4 million or 9.2 percent (a 12.6 percent increase for governmental activities and a .6 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$1.3 million in construction commitments.

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

As of December 31, 2006, and December 31, 2005, the County had total debt of approximately \$51.0 million and approximately \$52.4 million, respectively, as follows:

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2006, with comparatives for December 31, 2005

	Governmental Activities		Business-type Activities		Totals	
	2006	2005	2006	2005	2006	2005
Bond anticipation notes.....	\$ 1,000,000	\$ -	\$ 350,000	\$ 700,000	\$ 1,350,000	\$ 700,000
General obligation bonds...	19,727,476	20,693,781	24,548,906	25,618,702	44,276,382	46,312,483
Special assessment bonds.....	2,623,646	2,908,182	-	-	2,623,646	2,908,182
Long-term loans.....	79,067	104,816	1,526,168	1,710,437	1,605,235	1,815,253
Capital leases.....	1,065,203	623,264	32,446	28,340	1,097,649	651,604
	<u>\$ 24,495,392</u>	<u>\$ 24,330,043</u>	<u>\$ 26,457,520</u>	<u>\$ 28,057,479</u>	<u>\$ 50,952,912</u>	<u>\$ 52,387,522</u>

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

During 2006, the County issued \$1,350,000 and paid off \$700,000 in bond anticipation notes, issued no new general obligation bonds but paid down their current bonds by \$2.0 million, issued no new special assessment bonds and paid off \$284,536, and incurred no new long-term loans while reducing those balances by \$210,018. Capital lease balances increased by \$446,045. The total decrease in the County's debt obligations for the current year was 2.7 percent (a .7 percent increase for governmental activities and a 5.7 percent decrease for business-type activities).

Limitations on Debt

State statutes limit the amount of total debt according to this formula: 3.0 percent of the first \$100 million of total assessed valuation; plus 1.5 percent of such valuation in excess of \$100 million and not in excess of \$300 million; plus 2.5 percent of such valuation in excess of \$300 million. By this calculation, the current total legal debt margin of Fairfield County is approximately \$58.8 million.

The County's total unvoted legal debt margin at December 31, 2006, is approximately \$16.5 million.

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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) 687-7020 or by writing the County Auditor at 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at www.co.fairfield.oh.us/AUDITOR/index.htm

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET ASSETS

December 31, 2006 - Primary Government

June 30, 2006 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Cash and cash equivalents.....	\$ 44,718,150	\$ 7,308,291	\$ 52,026,441	\$ 73,186
Cash and cash equivalents in segregated accounts	400,794	426,177	826,971	-
Segregated investments.....	-	-	-	228,043
Sales taxes receivable	1,709,918	-	1,709,918	-
Internal balances.....	(81,174)	81,174	-	-
Materials and supplies inventory	445,169	11,910	457,079	3,664
Permissive motor vehicle license tax receivable	82,520	-	82,520	-
Accrued interest receivable	412,913	23,864	436,777	-
Intergovernmental receivables	13,004,062	50,961	13,055,023	-
Prepaid items	258,158	13,253	271,411	2,073
Accounts receivable	422,824	855,525	1,278,349	34,508
External party receivables	70,000	-	70,000	-
Lodging taxes receivable	37,567	-	37,567	-
Property taxes receivable	19,850,746	-	19,850,746	-
Loans receivable	712,420	-	712,420	-
Special assessments receivable	2,649,235	64,726	2,713,961	-
Deferred charges	280,967	452,385	733,352	-
Investment in joint venture	2,638,752	-	2,638,752	-
Capital assets not being depreciated	5,380,735	4,238,948	9,619,683	-
Capital assets being depreciated (net of accumulated depreciation)	179,068,517	53,752,122	232,820,639	130,736
Total assets	\$ 272,062,273	\$ 67,279,336	\$ 339,341,609	\$ 472,210

(continued)

Fairfield County, Ohio

STATEMENT OF NET ASSETS

(Continued)

December 31, 2006 - Primary Government

June 30, 2006 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued wages and benefits payable	\$ 1,553,192	\$ 55,705	\$ 1,608,897	\$ 22,793
Matured compensated absences payable.....	94,339	-	94,339	-
Matured capital leases payable.....	69,917	426	70,343	-
Matured interest payable.....	5,994	132	6,126	-
Intergovernmental payable.....	1,367,484	51,715	1,419,199	5,860
Accounts payable.....	2,202,768	142,398	2,345,166	2,570
External party payable.....	24,349	-	24,349	-
Contracts payable.....	1,013,248	37,029	1,050,277	-
Retainage payable.....	112,725	-	112,725	-
Accrued interest payable.....	96,408	92,206	188,614	-
Deferred revenue.....	19,565,934	-	19,565,934	3,965
Notes payable.....	35,000	350,000	385,000	-
Claims payable.....	115,732	-	115,732	-
Customer deposits payable.....	-	141,568	141,568	-
Long-term liabilities:				
Due within one year	3,050,354	1,235,695	4,286,049	-
Due within more than one year	25,210,540	25,382,774	50,593,314	-
Total liabilities	54,517,984	27,489,648	82,007,632	35,188
NET ASSETS				
Invested in capital assets, net of related debt	163,149,653	32,077,104	195,226,757	130,736
Restricted for:				
Capital projects.....	1,159,697	-	1,159,697	-
Debt service.....	106,810	-	106,810	-
Other purposes.....	8,688,916	-	8,688,916	16,857
Real estate assessment.....	1,584,561	-	1,584,561	-
Road and bridge projects.....	6,739,981	-	6,739,981	-
Ditch maintenance.....	1,075,592	-	1,075,592	-
Mental retardation.....	7,895,019	-	7,895,019	-
Mental health.....	5,045,924	-	5,045,924	-
Children services.....	1,036,451	-	1,036,451	-
Title administration.....	1,047,901	-	1,047,901	-
Bridges and culverts.....	1,170,210	-	1,170,210	-
Unrestricted.....	18,843,574	7,712,584	26,556,158	289,429
Total net assets	\$ 217,544,289	\$ 39,789,688	\$ 257,333,977	\$ 437,022

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, 2006 - Primary Government

For the Year Ended June 30, 2006 - Fairfield Industries, Incorporated

	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	\$ 10,028,288	\$ 5,602,488	\$ 116,527	\$ -	\$ (4,309,273)
Judicial	4,871,510	1,903,912	1,239,248	-	(1,728,350)
Public safety	13,073,012	2,239,329	1,515,569	-	(9,318,114)
Public works	10,266,746	1,364,924	5,773,630	23,398,474	20,270,282
Health	21,380,824	1,477,659	12,391,947	-	(7,511,218)
Human services	22,717,970	3,312,629	14,848,386	-	(4,556,955)
Urban redevelopment and housing	153,037	-	198,364	-	45,327
Transportation	231,077	8,668	-	185,094	(37,315)
Intergovernmental	2,121,935	-	902,361	-	(1,219,574)
Interest and fiscal charges	1,157,748	-	-	-	(1,157,748)
Total governmental activities	<u>86,002,147</u>	<u>15,909,609</u>	<u>36,986,032</u>	<u>23,583,568</u>	<u>(9,522,938)</u>
Business-type activities:					
Sewer	3,091,816	3,024,489	-	859,879	792,552
Water	2,638,192	2,188,228	-	677,538	227,574
Total business-type activities	<u>5,730,008</u>	<u>5,212,717</u>	<u>-</u>	<u>1,537,417</u>	<u>1,020,126</u>
Total Primary Government.....	<u>\$ 91,732,155</u>	<u>\$ 21,122,326</u>	<u>\$ 36,986,032</u>	<u>\$ 25,120,985</u>	<u>\$ (8,502,812)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 749,992	\$ 500,008	\$ 27,635	\$ -	\$ (222,349)
Total Component Unit.....	<u>\$ 749,992</u>	<u>\$ 500,008</u>	<u>\$ 27,635</u>	<u>\$ -</u>	<u>\$ (222,349)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2006 - Primary Government

For the Year Ended June 30, 2006 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (expense) revenue	\$ (9,522,938)	\$ 1,020,126	\$ (8,502,812)	\$ (222,349)
General revenues:				
Property taxes levied for:				
General purposes	\$ 7,056,521	\$ -	\$ 7,056,521	\$ -
Public works	1,247,649	-	1,247,649	-
Health	10,079,390	-	10,079,390	-
Human services	1,258,335	-	1,258,335	-
Permissive real property transfer taxes levied for general purposes	2,244,349	-	2,244,349	-
Lodging tax levied for public works	158,343	-	158,343	-
Sales taxes levied for general purposes	11,011,732	-	11,011,732	-
Grants and entitlements not restricted to specific programs.....	3,494,400	-	3,494,400	-
Unrestricted interest	3,120,995	216,650	3,337,645	15,910
In-kind contributions	-	-	-	220,408
Other	629,269	296	629,565	-
Total general revenues.....	40,300,983	216,946	40,517,929	236,318
Increase (decrease) in net assets before transfers.....	30,778,045	1,237,072	32,015,117	13,969
Transfer in (out).....	43,000	(43,000)	-	-
Increase (decrease) in net assets after transfers.....	30,821,045	1,194,072	32,015,117	13,969
Net assets - beginning of year.....	186,723,244	38,595,616	225,318,860	423,053
Net assets - end of year.....	\$ 217,544,289	\$ 39,789,688	\$ 257,333,977	\$ 437,022

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2006

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Cash and cash equivalents.....	\$ 13,574,666	\$ 890,657	\$ 4,334,391
Cash and cash equivalents in segregated accounts.....	86,215	-	-
Restricted assets:			
Cash and cash equivalents.....	251,760	-	-
Receivables:			
Property taxes	7,269,247	-	-
Lodging taxes	-	-	-
Permissive motor vehicle license tax	-	-	82,520
Sales taxes	1,709,918	-	-
Accounts	281,097	2,851	1,092
Interfund	370,354	216,253	1,037
Special assessments	-	-	-
Accrued interest	406,730	-	-
Loans	-	-	-
Intergovernmental	2,178,463	31,301	2,689,926
Materials and supplies inventory.....	91,237	678	334,891
Prepaid items.....	156,858	7,200	1,124
Total assets.....	<u>\$ 26,376,545</u>	<u>\$ 1,148,940</u>	<u>\$ 7,444,981</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable.....	\$ 626,386	\$ 623,026	\$ 32,339
Contracts payable.....	104,159	-	-
Accrued wages and benefits payable.....	604,984	328,697	128,086
Matured compensated absences payable.....	89,383	99	-
Retainage payable.....	-	-	26,221
Interfund payable.....	50,588	50,232	378
Intergovernmental payable.....	548,714	281,378	80,018
Deferred revenue.....	9,076,893	788,192	1,839,614
Matured interest payable.....	-	5,877	-
Matured capital leases payable.....	31,250	38,130	-
Claims Payable.....	-	-	-
Accrued interest payable.....	-	-	-
Notes payable.....	-	-	-
Total liabilities.....	<u>11,132,357</u>	<u>2,115,631</u>	<u>2,106,656</u>
FUND BALANCES (Deficit):			
Reserved for encumbrances.....	1,179,349	3,848	338,675
Reserved for unclaimed monies.....	251,760	-	-
Reserved for loans.....	-	-	-
Unreserved, designated:			
Designated for health insurance.....	218,395	-	71,204
Unreserved, reported in:			
General fund	13,594,684	-	-
Special revenue funds	-	(970,539)	4,928,446
Debt service funds	-	-	-
Capital projects funds	-	-	-
Total fund balances (deficit)	<u>15,244,188</u>	<u>(966,691)</u>	<u>5,338,325</u>
Total liabilities and fund balances	<u>\$ 26,376,545</u>	<u>\$ 1,148,940</u>	<u>\$ 7,444,981</u>

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

Mental Retardation Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	General Obligation Bond Retirement Fund	Nonmajor Governmental Funds	Totals
\$ 7,171,790	\$ 1,906,214	\$ 409,464	\$ 15,021,875	\$ 43,309,057
-	-	-	314,579	400,794
-	-	-	-	251,760
7,939,585	2,076,912	-	2,565,002	19,850,746
-	-	-	37,567	37,567
-	-	-	-	82,520
-	-	-	-	1,709,918
79,374	-	2,764	54,972	422,150
4,076	-	39,633	11,947	643,300
-	-	-	2,649,235	2,649,235
-	-	-	6,183	412,913
-	-	-	712,420	712,420
1,468,186	3,403,928	-	3,232,258	13,004,062
15,440	-	-	2,923	445,169
60,128	5,139	-	27,709	258,158
<u>\$ 16,738,579</u>	<u>\$ 7,392,193</u>	<u>\$ 451,861</u>	<u>\$ 24,636,670</u>	<u>\$ 84,189,769</u>
\$ 173,950	\$ 220,719	\$ -	\$ 526,348	\$ 2,202,768
-	-	-	909,089	1,013,248
249,074	29,118	-	213,233	1,553,192
1,836	-	-	3,021	94,339
-	-	-	86,504	112,725
1,057	4,076	-	546,962	653,293
172,108	22,595	-	262,671	1,367,484
8,808,718	4,925,768	-	7,087,420	32,526,605
-	-	-	117	5,994
-	-	-	537	69,917
113,884	-	-	-	113,884
-	-	-	343	343
-	-	-	35,000	35,000
<u>9,520,627</u>	<u>5,202,276</u>	<u>-</u>	<u>9,671,245</u>	<u>39,748,792</u>
485,739	437,049	2,470	1,354,435	3,801,565
-	-	-	-	251,760
-	-	-	589,233	589,233
-	7,026	-	81,653	378,278
-	-	-	-	13,594,684
6,732,213	1,745,842	-	10,705,712	23,141,674
-	-	449,391	156,501	605,892
-	-	-	2,077,891	2,077,891
<u>7,217,952</u>	<u>2,189,917</u>	<u>451,861</u>	<u>14,965,425</u>	<u>44,440,977</u>
<u>\$ 16,738,579</u>	<u>\$ 7,392,193</u>	<u>\$ 451,861</u>	<u>\$ 24,636,670</u>	<u>\$ 84,189,769</u>

Fairfield County, Ohio

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

December 31, 2006

Total fund balances for governmental funds.....		\$ 44,440,977
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		184,449,252
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		2,638,752
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes	1,083,955	
Lodging taxes	3,966	
Charges for services	181,759	
Licenses and permits	61	
Fines and forfeitures	167,358	
Reimbursements	8,096	
Rent	113	
Special assessments	2,649,235	
Accrued Interest	213,092	
Intergovernmental	8,653,036	12,960,671
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 assets.		1,156,159
An interfund receivable is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(25,530)
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds.		280,967
Long-term liabilities and accrued interest are not due and payable in the current period and therefore are not reported in the funds:		
Special assessment bonds payable and unamortized premium	(2,623,646)	
General obligation bonds payable and unamortized premium and discount	(19,727,476)	
Long-term bond anticipation notes payable	(1,000,000)	
Long-term loans payable	(79,067)	
Accrued interest payable	(96,065)	
Compensated absences payable	(3,751,768)	
Intergovernmental payable	(13,734)	
Capital leases payable	(1,065,203)	(28,356,959)
Net assets of governmental activities		\$ 217,544,289

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, 2006

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property taxes.....	\$ 6,986,498	\$ -	\$ -
Permissive real property transfer taxes.....	2,244,349	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	11,011,732	-	-
Charges for services.....	5,006,810	2,929,101	67,326
Licenses and permits.....	9,823	-	-
Permissive motor vehicle license tax.....	-	-	1,065,557
Fines and forfeitures.....	251,413	-	40,342
Intergovernmental.....	3,985,555	9,899,478	5,576,052
Special assessments.....	-	-	-
Interest.....	2,953,652	-	-
Rent.....	134,479	-	-
Donations.....	-	-	-
Other.....	231,083	225,255	1,152
Total revenues.....	<u>32,815,394</u>	<u>13,053,834</u>	<u>6,750,429</u>
EXPENDITURES			
Current:			
General government:			
Legislative and executive	7,565,169	-	-
Judicial	3,851,998	-	-
Public safety	10,955,014	-	-
Public works	-	-	5,523,235
Health	689,378	-	-
Human services	738,044	13,291,062	-
Urban redevelopment and housing	-	-	-
Transportation	93,137	-	-
Other	51,577	-	-
Intergovernmental.....	1,463,123	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement	123,255	167,040	-
Interest and fiscal charges	4,365	27,068	-
Total expenditures.....	<u>25,535,060</u>	<u>13,485,170</u>	<u>5,523,235</u>
Excess of revenues over (under) expenditures.....	<u>7,280,334</u>	<u>(431,336)</u>	<u>1,227,194</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets.....	43,289	20,705	35,600
Inception of capital lease.....	88,692	85,204	-
Bond anticipation note issued.....	-	-	-
Transfers in.....	-	386,887	335,000
Transfers out.....	(4,864,411)	-	(304,017)
Total other financing sources (uses).....	<u>(4,732,430)</u>	<u>492,796</u>	<u>66,583</u>
Net change in fund balances.....	2,547,904	61,460	1,293,777
Fund balances (deficit) - beginning of year.....	12,696,284	(1,028,151)	4,044,548
Fund balances (deficit) - end of year.....	<u>\$ 15,244,188</u>	<u>\$ (966,691)</u>	<u>\$ 5,338,325</u>

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

<u>Mental Retardation Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>	<u>General Obligation Bond Retirement Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 7,741,127	\$ 2,028,098	\$ -	\$ 2,479,748	\$ 19,235,471
-	-	-	-	2,244,349
-	-	-	157,635	157,635
-	-	-	-	11,011,732
752,141	324,481	-	3,824,647	12,904,506
-	-	-	344,185	354,008
-	-	-	-	1,065,557
-	-	-	95,562	387,317
5,531,872	6,787,287	-	12,137,203	43,917,447
-	-	-	455,333	455,333
-	-	5,196	186,540	3,145,388
-	-	906,689	-	1,041,168
8,611	-	-	11,653	20,264
1,394	45,578	-	149,559	654,021
<u>14,035,145</u>	<u>9,185,444</u>	<u>911,885</u>	<u>19,842,065</u>	<u>96,594,196</u>
-	-	-	1,867,639	9,432,808
-	-	-	993,491	4,845,489
-	-	-	1,906,115	12,861,129
-	-	-	1,581,200	7,104,435
11,627,398	8,063,610	-	781,142	21,161,528
-	-	-	8,268,101	22,297,207
-	-	-	153,037	153,037
-	-	-	-	93,137
-	-	-	-	51,577
-	-	-	658,812	2,121,935
-	-	-	4,466,931	4,466,931
-	-	970,749	361,477	1,622,521
-	-	946,032	181,511	1,158,976
<u>11,627,398</u>	<u>8,063,610</u>	<u>1,916,781</u>	<u>21,219,456</u>	<u>87,370,710</u>
<u>2,407,747</u>	<u>1,121,834</u>	<u>(1,004,896)</u>	<u>(1,377,391)</u>	<u>9,223,486</u>
-	-	-	10,000	109,594
-	-	-	676,759	850,655
-	-	1,000,000	-	1,000,000
-	-	1,031,561	4,785,344	6,538,792
(23,334)	-	(999,903)	(304,127)	(6,495,792)
<u>(23,334)</u>	<u>-</u>	<u>1,031,658</u>	<u>5,167,976</u>	<u>2,003,249</u>
2,384,413	1,121,834	26,762	3,790,585	11,226,735
<u>4,833,539</u>	<u>1,068,083</u>	<u>425,099</u>	<u>11,174,840</u>	<u>33,214,242</u>
<u>\$ 7,217,952</u>	<u>\$ 2,189,917</u>	<u>\$ 451,861</u>	<u>\$ 14,965,425</u>	<u>\$ 44,440,977</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, 2006

Net change in fund balances - total governmental funds..... \$ 11,226,735

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

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

Capital asset additions	7,379,859	
Capital contributions	20,767,231	
Current year depreciation	<u>(7,059,837)</u>	21,087,253

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, the forgiven lease, and the loss on disposal of assets:

Loss on disposal of capital assets	(109,594)	
Forgiven lease	37,944	
Proceeds from sale of capital assets	<u>(284,009)</u>	(355,659)

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

Property taxes	406,424	
Lodging taxes	708	
Charges for services	(17,042)	
Licenses and permits	(190)	
Fines and forfeitures	2,960	
Intergovernmental	(800,417)	
Special assessments	(283,671)	
Interest	135,082	
Rent	(337)	
Other	<u>(45,776)</u>	(602,259)

Governmental funds had a investment in joint venture which showed a decrease for the current year. The decrease in joint venture is shown as an expense on the statement of activities (81,340)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:

Special assessment bonds	281,000	
General Obligation bonds	945,000	
Long-term loans	25,749	
Capital leases	<u>370,772</u>	\$ 1,622,521

(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, 2006

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Premiums and discounts are reported as revenues and expenditures when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.:		
Accrued interest payable	\$ (6,426)	
Amortization of issuance costs	(17,187)	
Amortization on premium of general obligation bonds	21,761	
Amortization on premium of special assessment bonds	3,536	
Amortization on discount of general obligation bonds	<u>(456)</u>	1,228
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 activities		(850,655)
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:		
Intergovernmental payable	1,819	
Grants cancelled	(7,070)	
Compensated absences payable	<u>(240,375)</u>	(245,626)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of activities.		
Long-term notes payable		(1,000,000)
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		<u>18,847</u>
Change in net assets of governmental activities.....		<u>\$ 30,821,045</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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,248,789	\$ 6,703,500	\$ 6,900,947	\$ 197,447
Permissive real property transfer taxes.....	1,908,730	1,908,730	2,266,231	357,501
Sales taxes.....	9,400,000	9,400,000	11,069,910	1,669,910
Charges for services.....	3,580,077	3,585,827	5,106,561	1,520,734
Licenses and permits.....	9,900	9,900	9,833	(67)
Fines and forfeitures.....	215,000	215,000	220,910	5,910
Intergovernmental.....	3,235,224	3,939,113	3,997,824	58,711
Interest.....	950,000	876,275	2,733,356	1,857,081
Rent.....	152,000	152,000	173,876	21,876
Other.....	123,500	123,500	247,345	123,845
Total revenues.....	25,823,220	26,913,845	32,726,793	5,812,948
EXPENDITURES				
Current:				
General government:				
Legislative and executive	8,301,681	8,954,053	8,435,242	518,811
Judicial	3,964,122	4,094,073	3,827,573	266,500
Public safety	10,285,141	11,570,451	11,031,953	538,498
Health	721,511	821,511	767,106	54,405
Human services	882,138	882,138	730,449	151,689
Transportation	124,620	115,794	83,594	32,200
Other	2,342,254	1,685,009	1,650,408	34,601
Total expenditures.....	26,621,467	28,123,029	26,526,325	1,596,704
Excess of revenues over (under) expenditures	(798,247)	(1,209,184)	6,200,468	7,409,652
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	43,289	43,289
Advances in.....	-	-	880,666	880,666
Advances out.....	-	-	(698,928)	(698,928)
Operating transfers out.....	(3,972,884)	(5,240,805)	(4,864,411)	376,394
Total other financing sources (uses).....	(3,972,884)	(5,240,805)	(4,639,384)	601,421
Net change in fund balance	(4,771,131)	(6,449,989)	1,561,084	8,011,073
Fund balance - beginning of year	8,841,355	8,841,355	8,841,355	-
Prior year encumbrances appropriated.....	1,112,407	1,112,407	1,112,407	-
Fund balance - end of year	\$ 5,182,631	\$ 3,503,773	\$ 11,514,846	\$ 8,011,073

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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 2,558,000	\$ 2,558,000	\$ 2,732,040	\$ 174,040
Intergovernmental.....	8,900,000	9,589,850	10,197,617	607,767
Donations.....	0	411,840	0	(411,840)
Other.....	380,000	380,000	243,208	(136,792)
Total revenues.....	<u>11,838,000</u>	<u>12,939,690</u>	<u>13,172,865</u>	<u>233,175</u>
EXPENDITURES				
Current:				
Human services:				
Community services:				
Personal services	5,369,000	5,322,000	5,308,074	13,926
Fringe benefits	2,372,125	2,008,125	1,994,593	13,532
Materials and supplies	200,000	205,000	200,617	4,383
Contractual services	4,233,698	5,482,698	5,448,575	34,123
Capital outlay	50,000	46,850	42,856	3,994
Total expenditures.....	<u>12,224,823</u>	<u>13,064,673</u>	<u>12,994,715</u>	<u>69,958</u>
Excess of revenues over (under) expenditures.....	<u>(386,823)</u>	<u>(124,983)</u>	<u>178,150</u>	<u>303,133</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	8,000	8,000	7,705	(295)
Advances in.....	-	-	300,000	300,000
Advances out.....	-	-	(300,000)	(300,000)
Operating transfers in.....	411,840	411,840	386,887	(24,953)
Total other financing sources (uses).....	<u>419,840</u>	<u>419,840</u>	<u>394,592</u>	<u>(25,248)</u>
Net change in fund balance.....	33,017	294,857	572,742	277,885
Fund balance - beginning of year.....	305,562	305,562	305,562	-
Prior year encumbrances appropriated.....	5,698	5,698	5,698	-
Fund balance - end of year.....	<u>\$ 344,277</u>	<u>\$ 606,117</u>	<u>\$ 884,002</u>	<u>\$ 277,885</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 MOTOR VEHICLE FUND

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 41,000	\$ 41,000	\$ 68,278	\$ 27,278
Permissive motor vehicle license tax.....	1,080,000	1,080,000	1,074,727	(5,273)
Fines and forfeitures.....	55,000	55,000	39,987	(15,013)
Intergovernmental.....	5,581,142	5,204,142	5,614,771	410,629
Other.....	-	-	464	464
Total revenues.....	<u>6,757,142</u>	<u>6,380,142</u>	<u>6,798,227</u>	<u>418,085</u>
EXPENDITURES				
Current:				
Public works:				
Motor vehicle:				
Personal services	2,555,000	2,598,000	2,285,982	312,018
Fringe benefits	1,244,200	1,274,550	1,022,517	252,033
Materials and supplies	936,065	1,313,417	968,413	345,004
Contractual services	801,982	991,395	834,878	156,517
Capital outlay	1,042,200	1,072,720	940,369	132,351
Total expenditures.....	<u>6,579,447</u>	<u>7,250,082</u>	<u>6,052,159</u>	<u>1,197,923</u>
Excess of revenues over (under) expenditures.....	<u>177,695</u>	<u>(869,940)</u>	<u>746,068</u>	<u>1,616,008</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	35,600	35,600
Operating transfers in.....	-	420,000	335,000	(85,000)
Operating transfers out.....	(372,180)	(430,846)	(304,017)	126,829
Total other financing sources (uses).....	<u>(372,180)</u>	<u>(10,846)</u>	<u>66,583</u>	<u>77,429</u>
Net change in fund balances.....	(194,485)	(880,786)	812,651	1,693,437
Fund balance - beginning of year.....	2,737,944	2,737,944	2,737,944	-
Prior year encumbrances appropriated.....	386,297	386,297	386,297	-
Fund balance - end of year.....	<u>\$ 2,929,756</u>	<u>\$ 2,243,455</u>	<u>\$ 3,936,892</u>	<u>\$ 1,693,437</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 MENTAL RETARDATION FUND

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 7,375,000	\$ 7,313,567	\$ 7,573,508	\$ 259,941
Charges for services.....	235,609	332,292	841,020	508,728
Intergovernmental.....	3,931,242	5,097,899	5,065,386	(32,513)
Donations.....	-	-	8,611	8,611
Other.....	46,306	-	1,363	1,363
Total revenues.....	<u>11,588,157</u>	<u>12,743,758</u>	<u>13,489,888</u>	<u>746,130</u>
EXPENDITURES				
Current:				
Health:				
Mental retardation:				
Personal services	4,089,522	4,462,960	4,264,243	198,717
Fringe benefits	1,970,376	2,155,259	1,776,898	378,361
Materials and supplies	265,841	327,851	276,065	51,786
Contractual services	4,903,623	6,218,096	5,729,448	488,648
Capital outlay	101,595	371,802	214,282	157,520
Other	239,800	330,900	134,141	196,759
Total expenditures.....	<u>11,570,757</u>	<u>13,866,868</u>	<u>12,395,077</u>	<u>1,471,791</u>
Excess of revenues over (under) expenditures.....	17,400	(1,123,110)	1,094,811	2,217,921
OTHER FINANCING USES				
Operating transfers out.....	-	(23,334)	(23,334)	-
Net change in fund balance	17,400	(1,146,444)	1,071,477	2,217,921
Fund balance - beginning of year	4,782,168	4,782,168	4,782,168	-
Prior year encumbrances appropriated.....	331,083	331,083	331,083	-
Fund balance - end of year	<u>\$ 5,130,651</u>	<u>\$ 3,966,807</u>	<u>\$ 6,184,728</u>	<u>\$ 2,217,921</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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 2,080,331	\$ 1,951,000	\$ 1,967,790	\$ 16,790
Charges for services.....	202,324	202,000	350,486	148,486
Intergovernmental.....	7,084,120	7,247,775	6,954,348	(293,427)
Other.....	-	-	45,983	45,983
Total revenues.....	<u>9,366,775</u>	<u>9,400,775</u>	<u>9,318,607</u>	<u>(82,168)</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services	456,000	456,000	428,761	27,239
Fringe benefits	161,200	161,200	135,009	26,191
Materials and supplies	25,000	25,000	15,288	9,712
Contractual services	7,976,668	8,010,668	7,941,835	68,833
Capital outlay	202,432	202,432	48,400	154,032
Other	48,300	48,300	34,838	13,462
Total expenditures.....	<u>8,869,600</u>	<u>8,903,600</u>	<u>8,604,131</u>	<u>299,469</u>
Net change in fund balances.....	497,175	497,175	714,476	217,301
Fund balance - beginning of year.....	363,850	363,850	363,850	-
Prior year encumbrances appropriated.....	86,900	86,900	86,900	-
Fund balance - end of year.....	<u>\$ 947,925</u>	<u>\$ 947,925</u>	<u>\$ 1,165,226</u>	<u>\$ 217,301</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS**

December 31, 2006

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents.....	\$ 4,096,327	\$ 3,070,396	\$ 7,166,723	\$ 1,157,333
Cash and cash equivalents in segregated accounts	253,645	172,532	426,177	-
Receivables:				
Accounts	527,230	328,295	855,525	674
Interfund	34,718	22,100	56,818	-
Special assessments	33,172	31,554	64,726	-
Accrued interest	15,490	8,374	23,864	-
Intergovernmental	3,481	47,480	50,961	-
Materials and supplies inventory.....	4,260	7,650	11,910	-
Prepaid items.....	6,696	6,557	13,253	-
Total current assets.....	<u>4,975,019</u>	<u>3,694,938</u>	<u>8,669,957</u>	<u>1,158,007</u>
Noncurrent assets:				
Deferred charges.....	248,684	203,701	452,385	-
Restricted assets:				
Cash and cash equivalents	141,568	-	141,568	-
Capital assets not being depreciated	915,781	3,323,167	4,238,948	-
Capital assets being depreciated (net of accumulated depreciation)	29,709,011	24,043,111	53,752,122	-
Total noncurrent assets.....	<u>31,015,044</u>	<u>27,569,979</u>	<u>58,585,023</u>	<u>-</u>
Total assets.....	<u>\$ 35,990,063</u>	<u>\$ 31,264,917</u>	<u>\$ 67,254,980</u>	<u>\$ 1,158,007</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS**

(Continued)

December 31, 2006

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 77,260	\$ 65,138	\$ 142,398	\$ -
Contracts payable	18,885	18,144	37,029	-
Accrued wages and benefits payable	30,306	25,399	55,705	-
Interfund payable	587	587	1,174	-
Matured capital leases payable	213	213	426	-
Matured interest payable	66	66	132	-
Intergovernmental payable	37,964	13,751	51,715	-
Accrued interest payable	50,897	41,309	92,206	-
Claims payable	-	-	-	1,848
Current portion of:				
Compensated absences payable	31,666	27,316	58,982	-
Notes payable	-	350,000	350,000	-
Capital leases	3,592	3,591	7,183	-
EPA loans payable	92,391	-	92,391	-
OPWC loans payable	2,139	-	2,139	-
General obligation bonds payable	552,500	522,500	1,075,000	-
Total current liabilities	<u>898,466</u>	<u>1,068,014</u>	<u>1,966,480</u>	<u>1,848</u>
Long-term liabilities				
(net of current portion):				
Customer deposits payable from restricted assets	141,568	-	141,568	-
Compensated absences	68,264	33,703	101,967	-
Notes payable	-	350,000	350,000	-
Capital leases	12,631	12,632	25,263	-
EPA loans payable	1,361,038	-	1,361,038	-
OPWC loans payable	70,600	-	70,600	-
General obligation bonds payable	13,078,772	10,395,134	23,473,906	-
Total long-term liabilities	<u>14,732,873</u>	<u>10,791,469</u>	<u>25,524,342</u>	<u>-</u>
Total liabilities	<u>15,631,339</u>	<u>11,859,483</u>	<u>27,490,822</u>	<u>1,848</u>
NET ASSETS				
Invested in capital assets, net of related debt	15,958,585	16,118,519	32,077,104	-
Unrestricted.....	<u>4,400,139</u>	<u>3,286,915</u>	<u>7,687,054</u>	<u>1,156,159</u>
Total net assets	<u>\$ 20,358,724</u>	<u>\$ 19,405,434</u>	<u>39,764,158</u>	<u>\$ 1,156,159</u>

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

Net assets of business-type activities	25,530
	<u>\$ 39,789,688</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 ASSETS PROPRIETARY FUNDS

For the Year Ended December 31, 2006

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
OPERATING REVENUES:				
Charges for services	\$ 3,024,489	\$ 2,188,228	\$ 5,212,717	\$ -
OPERATING EXPENSES:				
Personal services	542,365	431,076	973,441	-
Fringe benefits	160,385	129,606	289,991	-
Contractual services	925,984	522,156	1,448,140	-
Claims	-	-	-	2,226
Materials and supplies	82,335	211,463	293,798	-
Other operating expenses	5,431	13,058	18,489	-
Depreciation	676,843	794,683	1,471,526	-
Total operating expenses	2,393,343	2,102,042	4,495,385	2,226
Operating income (loss)	631,146	86,186	717,332	(2,226)
NON-OPERATING REVENUES (EXPENSES):				
Interest income	129,531	87,119	216,650	-
Loss on disposal of capital assets	(3,627)	(1,446)	(5,073)	-
Interest and fiscal charges	(695,201)	(534,774)	(1,229,975)	-
Other non-operating revenues	296	-	296	21,498
Total non-operating revenues (expenses)	(569,001)	(449,101)	(1,018,102)	21,498
Income (loss) before capital contributions and Transfer out.....	62,145	(362,915)	(300,770)	19,272
Capital contributions	859,879	677,538	1,537,417	-
Transfer out	(21,500)	(21,500)	(43,000)	-
Change in net assets	900,524	293,123	1,193,647	19,272
Net assets - beginning of year	19,458,200	19,112,311		1,136,887
Net assets - end of year	\$ 20,358,724	\$ 19,405,434		\$ 1,156,159

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

Change in net assets of business-type activities	425
	<u>\$ 1,194,072</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, 2006

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash flows from operating activities				
Cash received from customers.....	\$ 3,009,319	\$ 2,201,484	\$ 5,210,803	\$ -
Cash payments for employee services and benefits	(717,820)	(549,880)	(1,267,700)	-
Cash payments for goods and services.....	(980,915)	(682,343)	(1,663,258)	(16,140)
Cash payments for claims.....	-	-	-	(6,133)
Other operating expenses.....	(5,030)	(12,214)	(17,244)	-
Other non-operating revenues.....	24,893	-	24,893	24,286
Customer deposits received.....	59,032	-	59,032	-
Customer deposits returned.....	(53,500)	-	(53,500)	-
Net cash provided by operating activities.....	<u>1,335,979</u>	<u>957,047</u>	<u>2,293,026</u>	<u>2,013</u>
Cash flows from noncapital financing activities				
Transfer out.....	(21,500)	(21,500)	(43,000)	-
Cash flows from capital and related financing activities				
Tap-in fees.....	346,118	302,421	648,539	-
Special assessments	2,318	3,656	5,974	-
Acquisition of capital assets.....	(201,765)	(208,839)	(410,604)	-
Proceeds from sale of notes.....	-	700,000	700,000	-
Principal paid on capital leases payable.....	(2,982)	(2,982)	(5,964)	-
Principal paid on notes payable.....	-	(900,000)	(900,000)	-
Principal paid on EPA refunding loan.....	(179,990)	-	(179,990)	-
Principal paid on OPWC loan.....	(4,279)	-	(4,279)	-
Principal paid on general obligation bonds.....	(547,500)	(502,500)	(1,050,000)	-
Interest paid on capital leases payable	(1,101)	(1,101)	(2,202)	-
Interest paid on notes payable.....	-	(34,079)	(34,079)	-
Interest paid on EPA refunding loan.....	(56,243)	-	(56,243)	-
Interest paid on general obligation bonds.....	(629,787)	(512,918)	(1,142,705)	-
Net cash used for capital and related financing activities	<u>(1,275,211)</u>	<u>(1,156,342)</u>	<u>(2,431,553)</u>	<u>-</u>
Cash flows from investing activities				
Interest.....	103,608	77,989	181,597	-
Net cash provided by investing activities.....	<u>103,608</u>	<u>77,989</u>	<u>181,597</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	142,876	(142,806)	70	2,013
Cash and cash equivalents - beginning of year	4,348,664	3,385,734	7,734,398	1,155,320
Cash and cash equivalents - end of year.....	<u>\$ 4,491,540</u>	<u>\$ 3,242,928</u>	<u>\$ 7,734,468</u>	<u>\$ 1,157,333</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2006

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating income (loss).....	\$ 631,146	\$ 86,186	\$ 717,332	\$ (2,226)
Adjustments to reconcile operating Income to net cash provided by operating activities:				
Other non-operating revenues	24,893	-	24,893	24,286
Depreciation expense	676,843	794,683	1,471,526	-
(Increases) decreases in assets:				
Accounts receivable	(15,557)	12,852	(2,705)	-
Intergovernmental receivable	439	455	894	-
Interfund receivable	(6,448)	(6,447)	(12,895)	-
Materials and supplies inventory	5,258	662	5,920	-
Prepays	12,683	14,796	27,479	-
Increases (decreases) in liabilities:				
Accounts payable	(5,831)	27,772	21,941	-
Contracts payable	9,129	14,807	23,936	-
Accrued wages and benefits payable	(4,403)	2,985	(1,418)	-
Compensated absences payable	(8,062)	9,133	1,071	-
Interfund payable	(1,635)	(2,481)	(4,116)	(16,140)
Intergovernmental payable	11,992	1,644	13,636	-
Claims payable	-	-	-	(3,907)
Customer deposits	5,532	-	5,532	-
Net cash provided by operating activities	<u>\$ 1,335,979</u>	<u>\$ 957,047</u>	<u>\$ 2,293,026</u>	<u>\$ 2,013</u>

Noncash capital financing activities:

Developers contributed \$513,761 and \$332,665 in the form of sewer lines and water lines, respectively, during 2006. During 2006, the water and sewer funds entered into capital leases for \$5,248 each.

The County received contributed capital in the form of a grant in the amount of \$42,452.

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

Fairfield County, Ohio

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

December 31, 2006

ASSETS

Cash and cash equivalents	\$	6,895,232
Cash and cash equivalents in segregated accounts		1,306,724
Receivables:		
Property taxes		119,576,595
Accounts		2,275,140
Special assessments		1,839,687
Intergovernmental		11,247,990
External party receivable		24,349
Total assets	\$	<u>143,165,717</u>

LIABILITIES

External party payable	\$	70,000
Intergovernmental payable		137,485,905
Due to others		5,609,812
Total liabilities	\$	<u>143,165,717</u>

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

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, County 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 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 Mental Retardation and 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 for which the County approves the budget, the levying of taxes, or the issuance of debt.

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

Fairfield Industries, Incorporated. Fairfield Industries, Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. Fairfield Industries, Incorporated, under a contractual agreement with the Fairfield County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Fairfield County. Based on the significant services and resources provided by the County to Fairfield Industries, Incorporated and their sole purpose of providing assistance to the retarded and handicapped adults of Fairfield County, Fairfield Industries, Incorporated is reflected as a component unit of Fairfield County. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Fairfield Industries, Incorporated operates on a fiscal year ending June 30. The financial statements of Fairfield Industries, Incorporated were prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 29. The operating statement of Fairfield Industries, Incorporated is presented at the object level. Fairfield Industries, Incorporated is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from the Fairfield Industries, Incorporated, 219 North Columbus Street, 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 agency funds within the County's financial statements.

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

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

Jointly Governed and Other Related Organizations. The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, a Joint Venture, or Pools. These organizations are presented in Notes 20 through 23. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Fairfield-Hocking Major Crimes Investigation Unit
Fairfield County Multi-System Youth Committee	Heart of Ohio Resource Conservation and Development Council
Fairfield County Regional Planning Commission	Perry Multi-County Juvenile Facility
Fairfield County Visitors and Convention Bureau	Lancaster-Fairfield Community School
Mid Eastern Ohio Regional Council (MEORC)	Fairfield County District Library
Fairfield County Family, Adult, and Children First Council	Fairfield County Historical Parks Commission
Lancaster-Fairfield Community Action Agency	Fairfield Metropolitan Housing Authority
South Central Ohio Insurance Consortium	Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District
Tri-County Workforce Development Policy Board	County Risk Sharing Authority, Inc. (CORSA)
Fairfield County Agency Transportation System, Inc.	County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, Fairfield County Agency Transportation System, Inc., Fairfield-Hocking Major Crimes Investigation Unit, Fairfield County Historical Parks Commission, and the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District are presented as agency 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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its enterprise funds and business-type activities. The most significant of the County's accounting policies are described below.

Fairfield County, Ohio
Notes to the Basic Financial Statements
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A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets 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 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 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. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. 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 liabilities 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 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.

Motor Vehicle Fund. The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, and permissive sales taxes. Ohio state law restricts expenditures in this fund to

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county road and bridge repair and improvement programs.

Mental Retardation Fund. The Mental Retardation Fund accounts for the operation of a school and provides assistance to a workshop for the mentally retarded and developmentally disabled. 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 Board Fund accounts for the proceeds of a county-wide property tax levy, along with federal and state grants, that are expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.

General Obligation Bond Retirement Fund. The General Obligation Bond Retirement Fund accounts for the accumulation of resources for, and the payment of, bond principal, interest, and related costs.

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

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

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 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 is used to account for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments within the County. The Internal Service Fund accounts for the limited risk health program which also includes dental and vision programs for employees. The limited risk health program ended February 28, 2005. This fund is now used for the run-off claims and various refunds from the limited risk health program and it will be used for future premiums and to minimize substantial increases in health insurance premiums.

Fiduciary Funds. Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Department of Health and other districts and entities and for various taxes, assessments, and state-shared resources collected on behalf of other local governments.

C. Measurement Focus

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

Fairfield County, Ohio
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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 current liabilities 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.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. 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; proprietary and fiduciary funds also use 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, the recording of deferred revenues, 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, 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 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

Deferred Revenue. Deferred revenue arises when the County recognizes assets before revenue recognition criteria have been satisfied.

The County has recorded property taxes for which there is an enforceable legal claim as of December 31, 2006, but which were levied to finance year 2007 operations, as deferred revenue. It also has recorded grants and entitlements received before the eligibility requirements are met as deferred revenue.

On governmental fund financial statements, the County has reported receivables that will not be collected within the available period as deferred revenue.

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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.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. 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 appropriations 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, department, and object level.

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

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 Economic Development Assistance Grant Special Revenue Fund and the segregated bank account included in the Community Development Block Grant Special Revenue Fund are not required to be budgeted; therefore, the budgetary schedules do not include the Economic Development Assistance Grant Special Revenue Fund and the segregated bank account included in the Community Development Block Grant Special Revenue Fund.

The Environmental Affairs Grant, Local Law Enforcement Grant, and Federal Emergency Management Agency Special Revenue Funds, and the State Funds – Airport Capital Projects Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Ditch Maintenance, Bateson Beach, Ohio Seat Belt, and Drug Abuse Resistance Education Special Revenue Funds were not budgeted because the County did not anticipate any activity but activity did occur. The Accountability Grant Special Revenue Fund was budgeted but no activity occurred.

Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Cash and cash equivalents" on the financial statements.

During 2006, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), nonparticipating certificates of deposit, and federal agency securities.

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Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

The County has invested funds in STAR Ohio during 2006. STAR Ohio is an investment pool managed by the State Treasurer's Office that 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2006.

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 2006, interest was distributed to the General Fund, certain special revenue funds, capital projects funds, debt service funds, and enterprise funds. Interest revenue credited to the General Fund during 2006 amounted to \$2,953,652, which includes \$2,298,953 assigned from other County funds.

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" since these funds are not deposited into the County treasury.

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.

G. 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, collectibility.

Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency 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.

H. Inventory of Supplies

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2006, 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.

J. Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans or 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 assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. On the statement of net assets, receivables and payables between the primary government and the fiduciary funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

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K. Restricted Assets

The County has set aside certain resources in the enterprise funds for the repayment of sewer deposits which are presented on the statement of fund net assets – proprietary funds.

L. 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 assets 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 assets and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market 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>	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and improvements	30-50 years	30 years
Improvements other than buildings	20-50 years	n/a
Equipment	4-12 years	5-12 years
Furniture and fixtures	5-12 years	n/a
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.

M. 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. The County records a liability for accumulated unused vacation and compensatory time when earned for all employees who have worked beyond their probation period.

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

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

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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.

N. Accrued Liabilities and Long-Term Obligations

The County reports all payables, accrued liabilities, and long-term obligations in the government-wide financial statements, and it reports all payables, accrued liabilities, and long-term obligations payable from proprietary funds in the proprietary fund financial statements.

In general, the County reports governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, as obligations of the funds. However, it reports claims and judgments that will be paid from governmental funds as a liability in the fund financial statements only to the extent that these liabilities are due for payment during the current year. The County recognizes bonds, capital leases, and long-term loans as a liability in the governmental fund financial statements when due.

O. Bond Premiums, Discounts, and Issuance Costs

Bond premiums, discounts, and issuance costs are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, unclaimed monies, and loans. By law, the County may not appropriate unclaimed monies until five years have elapsed.

Q. Designation of Fund Balance

The County has a designation of fund balance on the balance sheet for money set aside for health insurance purposes.

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The government-wide statement of net assets reports \$35,551,062 of restricted net assets, of which no amount has been restricted by enabling legislation.

Fairfield County, Ohio
Notes to the Basic Financial Statements
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The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

S. Contributions of Capital

Contributions of capital on the governmental and 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.

T. Internal Activity

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities.

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 and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

U. 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.

V. 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 nonoperating.

W. 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 2006, no extraordinary or special items occurred.

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section" and GASB Statement No. 47, "Accounting for Termination Benefits." The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that State and local governments present as supplementary information in the statistical section. GASB Statement No. 47 establishes accounting standards for termination benefits. The implementation of this statement had no effect on the financial statements.

NOTE 4 – 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

Fairfield County, Ohio
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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 a reservation of fund balance.
4. Unrecorded cash and interest, fair market 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 agency 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:

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Motor Vehicle Fund</u>	<u>Mental Retardation Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>
GAAP Basis	\$2,547,904	\$61,460	\$1,293,777	\$2,384,413	\$1,121,834
Net adjustment for revenue accruals	101,597	106,130	47,778	(396,722)	232,298
Net adjustment for expenditure accruals	543,262	319,759	(188,877)	(70,195)	(4,934)
Beginning of year:					
Unreported cash and interest	127,115	2,708	20	23,335	84,138
GASB 31 adjustment	(4,272)	0	0	0	0
Segregated accounts	80,277	0	0	0	0
Agency cash allocation	225,309	0	0	133,427	16,627
Prepaid items	312,807	96,540	58,576	44,409	10,640
End of year:					
Unreported cash and interest	(174,634)	(2,807)	0	(4,251)	(122,965)
GASB 31 adjustment	(87,835)	0	0	0	0
Segregated accounts	(86,215)	0	0	0	0
Agency cash allocation	(269,943)	0	0	(301,046)	(76,935)
Prepaid items	(156,858)	(7,200)	(1,124)	(60,128)	(5,139)
Advances in	880,666	300,000	0	0	0
Advances out	(698,928)	(300,000)	0	0	0
Encumbrances	<u>(1,779,168)</u>	<u>(3,848)</u>	<u>(397,499)</u>	<u>(681,765)</u>	<u>(541,088)</u>
Budget Basis	<u><u>\$1,561,084</u></u>	<u><u>\$572,742</u></u>	<u><u>\$812,651</u></u>	<u><u>\$1,071,477</u></u>	<u><u>\$714,476</u></u>

Fairfield County, Ohio
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NOTE 5 – ACCOUNTING

Fund Deficits. The following funds had deficit fund balances as of December 31, 2006:

	<u>Deficit Fund Balances</u>
Special Revenue Funds:	
Community Services	\$ (966,691)
Litter Enforcement	(22,615)
Home	(2,027)
Workforce Investment Act	(119,851)
Capital Projects Fund:	
Airport Hangar Construction	(28,908)

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

NOTE 6 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories, active and inactive.

Active deposits are public deposits necessary to meet current demands on the treasury. Such 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.

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, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed 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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;

Fairfield County, Ohio
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6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, 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 similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes, and banker's acceptances; and,
10. Debt interests 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.

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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand. At year end, the County had \$681,723 in undeposited cash on hand which is included in the financial statements of the County as part of "Cash and cash equivalents."

Deposits. Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the County's bank balance was \$11,731,193. Of the bank balance \$1,413,844 was covered by Federal depository insurance and \$10,317,349 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledge to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Fairfield County, Ohio
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Investments. As of December 31, 2006, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
STAROhio	\$ 17,369,861	Average of 35 Days
Federal Home Loan Mortgage Corporation Notes	998,090	3/1/2007
Federal Home Loan Mortgage Corporation Notes	1,992,800	10/24/2007
Federal Home Loan Mortgage Corporation Notes	990,380	6/29/2007
Federal Home Loan Mortgage Corporation Notes	1,986,640	4/6/2007
Federal Home Loan Mortgage Corporation Notes	1,996,020	2/14/2008
Federal Home Loan Mortgage Corporation Notes	1,003,698	12/28/2007
Federal Home Loan Mortgage Corporation Notes	1,946,260	5/21/2008
Federal Home Loan Mortgage Corporation Notes	998,490	11/7/2008
Federal National Mortgage Association Notes	1,994,360	11/23/2007
Federal National Mortgage Association Notes	998,370	8/9/2007
Federal National Mortgage Association Notes	1,999,140	9/28/2007
Federal National Mortgage Association Notes	1,547,867	2/28/2007
Federal National Mortgage Association Notes	1,985,600	5/15/2007
Federal National Mortgage Association Notes	1,997,360	1/26/2007
Federal Farm Credit Bank Bonds	974,840	7/15/2008
Federal Farm Credit Bank Notes	1,994,420	11/13/2009
Federal Home Loan Bank Bonds	989,900	10/16/2009
Federal Home Loan Bank Bonds	1,552,108	3/26/2010
Federal Home Loan Bank Bonds	1,979,800	10/16/2009
Federal Home Loan Bank Bonds	1,998,520	3/14/2008
Federal Home Loan Bank Bonds	1,004,460	3/13/2009
Total	<u>\$ 50,298,984</u>	

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. The Federal Home Loan Mortgage Corporation Notes, the Federal National Mortgage Association Notes, the Federal Farm Credit Bank Bonds, the Federal Farm Credit Bank Notes, and the Federal Home Loan Bank Bonds all carried a rating by Moody's of Aaa. 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. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

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. The following is the County's allocation as of December 31, 2006:

Fairfield County, Ohio
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Investment Issuer	Percentage of Investments
STAROhio	34.53 %
Federal Home Loan Mortgage Corporation Notes	23.68
Federal National Mortgage Association Notes	20.92
Federal Home Loan Bank Bonds	14.96

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) is for 2006 taxes.

2006 real property taxes are levied after October 1, 2006, on the assessed value as of January 1, 2006, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2006 public utility property taxes became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. In prior years, tangible personal property was assessed at 25 percent of true value for machinery and equipment and 23 percent for inventory. The tangible personal property tax is being phased out – the assessed percentage for all property including inventory for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The full tax rate for all County operations for which 2006 property tax receipts were based upon was \$7.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

Real Property	\$ 2,710,651,260
Public Utility Personal Property	104,442,650
Tangible Personal Property	104,518,635
Total Assessed Property Value	\$ 2,919,612,545

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established. The due dates for 2006 were February 19 and July 15.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable September 20.

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. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2006, and for which there is an enforceable legal claim. In the General Fund, Mental Retardation Fund, Alcohol, Drug Addiction, and Mental Health Board Fund, Bridges, Culverts, and County Road Levy Fund, and Older Adult Services Levy Special Revenue Funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while

Fairfield County, Ohio
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the remainder of the receivable is deferred.

NOTE 8 – 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. The County remits vendor collections of the tax to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor 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 State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund.

NOTE 9 - RECEIVABLES

Receivables at December 31, 2006, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, loans, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$508,113 and \$204,307 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 within more than one year was \$431,840 for the Federal Economic Development Assistance program and \$157,393 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 \$2,108,501. The County has \$105,173 in delinquent special assessments at December 31, 2006.

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A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Undivided Property Tax Replacement	\$ 40,837	Mental Health Children Adolescent	
Local Government	1,440,609	Block Grant	\$ 86,823
Homestead and Rollback	1,040,836	Mental Health Community State and	
Gasoline Tax	1,191,457	Federal Monies	25,000
Motor Vehicle License Tax	1,495,161	Mental Health Fast Money	24,826
Indigent Fee Reimbursement	187,136	House Bill 484 Reimbursements	23,567
Municipal Court Fines	17,006	Mental Health Consultation Services	40,806
Reclaim Ohio Grant	243,763	Mental Health Per Capita	508,870
Title II	44,261	Mental Health Tanf State Subsidies	24,665
MR/DD Education Grants	240,517	HTF (CHIP) Grant	60,512
Title XIX	1,396,904	Children Services Child Protection	
911 Wireless Assistance	2,452	Allocation	273,335
Mental Health Professional Services	80,784	Children Services Chaffee Allocation	4,544
Title XX	37,057	Children Services Title VI-B	14,576
Mental Health State Subsidies	397,050	Children Services ESSA Grants	37,130
House Bill 289 Annual Plan	7,500	Children Services IV-E Waiver	685,907
Sheriff Services	87,556	Children Service Adoption Grants	104,124
Election Expense	38,530	Workforce Investment Act	31,033
Social Security	4,863	Homeland Security	3,395
Wage Reimbursements	4,310	ODNR Community Development	20,000
MR/DD Waiver Reimbursements	34,890	Community Correction Grants	79,081
Mental Health Family Drug Court Program	399,077	Victims of Crime Grant	65,349
TANF Demo Grant	25,498	Community Development	
Job and Family Services Reimbursments	24,859	Block Formula Grants	515,823
MR/DD Preschool Transportation Fees	20,430	Ohio Department of Transportation	709,970
House Bill 408 Reimbursements	906,464	Ohio Children Trust Grant	20,736
Miscellaneous	15,872	Alternative School Services	56,611
Major Crimes Unti Grant	14,222	Total Governmental Activities	<u>13,004,062</u>
Federal Airport Grant	12,771	Business-Type Activities:	
Title IV-E	65,079	Water Fees	5,028
Mental Health Women's State and		Wellhead Protection 319 Grant	42,452
Federal Subsidies	\$ 69,628	Sewer Fees	3,481
		Total Business-Type Activities	<u>50,961</u>
		Total Intergovernmental	
		Receivables	<u><u>\$ 13,055,023</u></u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
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NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006, was as follows:

	<u>Balance 1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2006</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 4,577,255	\$ 46,023	\$ -	\$ 4,623,278
Construction in Progress	2,292,288	3,825,543	(5,360,374)	757,457
Total Non Depreciable Capital Assets	<u>6,869,543</u>	<u>3,871,566</u>	<u>(5,360,374)</u>	<u>5,380,735</u>
Depreciable Capital Assets:				
Buildings and Improvements	36,738,586	2,287,576	-	39,026,162
Improvements other than Buildings	3,703,579	424,657	-	4,128,236
Equipment	7,927,302	1,140,949	(210,062)	8,858,189
Furniture and Fixtures	722,109	12,521	-	734,630
Infrastructure	175,473,390	25,437,004	(1,172,783)	199,737,611
Vehicles	6,530,339	333,191	(510,259)	6,353,271
Total Depreciable Capital Assets	<u>231,095,305</u>	<u>29,635,898</u>	<u>(1,893,104)</u>	<u>258,838,099</u>
Accumulated Depreciation:				
Buildings and Improvements	11,661,054	1,127,122	-	12,788,176
Improvements other than Buildings	984,188	142,686	-	1,126,874
Equipment	3,660,990	941,592	(158,279)	4,444,303
Furniture and Fixtures	246,795	57,103	-	303,898
Infrastructure	52,753,852	4,247,974	(892,414)	56,109,412
Vehicles	4,902,367	543,360	(448,808)	4,996,919
Total Accumulated Depreciation	<u>74,209,246</u>	<u>7,059,837</u>	<u>(1,499,501)</u>	<u>79,769,582</u>
Total Depreciable Capital Assets, Net	<u>156,886,059</u>	<u>22,576,061</u>	<u>(393,603)</u>	<u>179,068,517</u>
Governmental Capital Assets, Net	<u>\$ 163,755,602</u>	<u>\$ 26,447,627</u>	<u>\$ (5,753,977)</u>	<u>\$ 184,449,252</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 653,104
Judicial	94,171
Public safety	568,076
Public works	4,884,306
Health	279,276
Human services	435,246
Transportation	145,658
Total Depreciation Expense	<u>\$ 7,059,837</u>

During 2006, the County received capital contributions in the form of roads and bridges from the Ohio Department of Transportation in the amount of \$20,767,231.

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	<u>Balance 1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2006</u>
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	8,746,326	215,186	(6,959,978)	2,001,534
Total Non Depreciable Capital Assets	<u>10,983,740</u>	<u>215,186</u>	<u>(6,959,978)</u>	<u>4,238,948</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,173,451	-	-	17,173,451
Equipment	200,230	103,213	(26,188)	277,255
Infrastructure	39,844,596	7,792,046	-	47,636,642
Vehicles	620,332	-	-	620,332
Total Depreciable Capital Assets	<u>57,838,609</u>	<u>7,895,259</u>	<u>(26,188)</u>	<u>65,707,680</u>
Accumulated Depreciation:				
Buildings and Improvements	2,002,371	569,016	-	2,571,387
Equipment	122,645	17,975	(21,115)	119,505
Infrastructure	7,976,499	840,293	-	8,816,792
Vehicles	403,632	44,242	-	447,874
Total Accumulated Depreciation	<u>10,505,147</u>	<u>1,471,526</u>	<u>(21,115)</u>	<u>11,955,558</u>
Total Depreciable Capital Assets, Net	<u>47,333,462</u>	<u>6,423,733</u>	<u>(5,073)</u>	<u>53,752,122</u>
Business-Type Capital Assets, Net	<u>\$ 58,317,202</u>	<u>\$ 6,638,919</u>	<u>\$ (6,965,051)</u>	<u>\$ 57,991,070</u>

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 \$2,500 deductible which is applicable to all coverage, including property, general liability, and professional liability. 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 employee benefit liability, \$5,000,000 in excess liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official's error and omission liability, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$122,624,968, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$1,948,431 for contractor's equipment, \$2,412,554 for miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,328,400. There is also \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage and \$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 food stamp programs and monies and securities. Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

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All insurance is held with CORSA, with the exceptions of 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 reappraisal of the County's property and a comprehensive review of the contractor's equipment and miscellaneous equipment for various departments that resulted in a more accurate reflection of equipment owned by the County.

For 2006, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 23) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. For Fairfield County, a savings of approximately \$55,942 was realized on the annual premium cost. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

On March 1, 2005, the County began to purchase health, dental, and vision insurances through the Franklin County Cooperative. Insurance purchased through the Franklin County Cooperative is not considered limited risk health insurance. Prior to March 1, 2005, the County had a limited risk health insurance program through Managed Care of America which also included dental and vision insurance for employees. The County is still in the process of paying run-off claims for the limited risk insurance program which ended on February 28, 2005. The County no longer has a third party administrator and is processing their own outstanding claims and refunds. A liability for unpaid claims costs of \$1,848 has been accrued based on known outstanding claims. The County's Self-Fund Health Insurance Internal Service Fund will remain active until all outstanding claims have been paid.

Changes in the County's fund claims liability in 2005 and 2006 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2005	\$ 535,331	\$ 856,554	\$ 1,386,130	\$ 5,755
2006	5,755	2,226	6,133	1,848

The County, on behalf of the Board of Mental Retardation has established a limited risk health insurance program that also includes dental and vision insurance for employees. The Board of Mental Retardation employees are covered under a plan with the South Central Ohio Insurance Consortium (SCOIC). SCOIC currently includes twelve member school districts and governmental entities. The Liberty Union-Thurston Local School District serves as the fiscal agent for the consortium. Contributions are determined by the consortium's board of directors and are remitted monthly to the consortium's fiscal agent and incurred claims are paid. North American Benefits, a third party administrator, services all claims submitted by employees. Effective July 1, 2005, the SCOIC joined the Ohio Mid-Eastern Regional Educational Service Agency (OMERESA) self insurance pool. Contributions were then paid by the SCOIC to OMERESA and they paid the

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claims. An excess coverage insurance policy covers individual claims for the Board of Mental Retardation in excess of \$250,000. The maximum lifetime medical expense benefit is \$3,000,000 per covered person, but not more than \$1,000,000 in any one calendar year. A liability for unpaid claims costs of \$113,884 has been accrued based on an estimate by the third party administrator and the requirements of *Governmental Accounting Standards Board Statement No. 30* which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the SCOIC fund claims liability in 2005 and 2006 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2005	\$ 55,767	\$ 974,918	\$ 987,744	\$ 42,941
2006	42,941	1,266,670	1,195,727	113,884

The County pays all elected official bonds by State statute.

NOTE 12 – RETIREMENT PLANS

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earning. The combined plan is a cost-sharing, multiple-employer defined benefit plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

For the year ended December 31, 2006, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2006 was 9.2 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and the combined plans for the years ended December 31, 2006, 2005, and 2004 were \$2,669,504, \$2,599,494, and \$2,581,199, respectively; 89.51 percent has been contributed for 2006, and 100 percent has been contributed for 2005 and 2004. Contributions to the member-directed plan for 2006 were \$53,764 made by the County and \$35,320 made by plan members.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities and the Crossroads Center for Youth, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (614) 227-4090, or by visiting the STRS Ohio 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. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing member with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2006, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2005, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2006, 2005, and 2004 were \$61,139, \$53,077, and \$52,681, respectively; 84.90 percent has been contributed for year 2006 and 100 percent for years 2005 and 2004. Contributions to the DC and Combined plans for year 2006 were \$0 made by the County and \$2,997 made by the plan members.

NOTE 13 – POST EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 local government employer contribution rate was 13.7 percent of covered payroll (16.93 percent for public safety and law enforcement); 4.50 percent of covered payroll was the portion that was used to fund health care.

Fairfield County, Ohio
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Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.3 percent based on additional annual pay increases. Health care costs were assumed to increase between .50 and 6.00 percent annually for the next nine years and 4.00 percent annually after nine years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. Actual employer contributions for 2006 that were used to fund postemployment benefits were \$1,271,421. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. Member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute. STRS Ohio is funded on a pay-as-you-go basis.

STRS retirees who participated in the DB or combined plans and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2006, the STRS Ohio Board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. For the County, this amount equaled \$4,703 for 2006.

STRS Ohio pays health care benefits from the Health Care Stabilization Fund. The balance in the fund was \$3.5 billion at June 30, 2006. For the year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 and STRS had 119,184 eligible benefit recipients.

NOTE 14 – OTHER EMPLOYER BENEFITS

A. Compensated Absences

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

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B. Other Health Benefits

On March 1, 2005, the County began to provide health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by Catalyst Rx, dental is provided by Aetna, vision is provided by Spectera, and EAP is provided by Mt. Carmel Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides life insurance and accidental death and dismemberment insurance to most employees through the United States Life Insurance Company.

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers 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.

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,793,885, and business-type activities in the amount of \$42,506, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$187,778 for buildings and improvements, \$1,007,226 for equipment, and \$52,417 for vehicles. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$35,374 for equipment. Principal payments toward all capital leases during 2006 totaled \$415,106, a reduction to principal outstanding of \$408,716 for governmental activities and \$6,390 for business-type activities. The County traded-in assets of the governmental activities obtained through a capital lease within the current year. The principal amount of \$37,944 was forgiven for governmental activities by the leasing companies since the County reentered into new leases.

Future minimum lease payments through 2011 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2007	\$ 381,395	\$ 23,924
2008	274,624	11,455
2009	196,345	6,245
2010	142,853	2,485
2011	69,986	327
Total	<u>\$ 1,065,203</u>	<u>\$ 44,436</u>

Future minimum lease payments for business-type activities through 2011 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2007	\$ 7,183	\$ 2,034
2008	7,698	1,520
2009	8,251	966
2010	8,282	378
2011	1,032	18
Total	<u>\$ 32,446</u>	<u>\$ 4,916</u>

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NOTE 16 – CONTRACTUAL COMMITMENTS

As of December 31, 2006, the County had contractual purchase commitments for twenty projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2006	Amounts Remaining on Contracts
Auditor Center Line Project	Real Estate Assessment	\$ 175,000	\$ 169,324	\$ 5,676
Real Estate Appraisal Revaluation	Real Estate Assessment	1,202,500	1,035,500	167,000
Resurfacing	Motor Vehicle	524,414	498,193	26,221
RIC 02 Bridge	Motor Vehicle	24,953	22,694	2,259
Hornsmill Road Improvement	Bridges, Culverts, and County Road Levy	794,669	515,347	279,322
Boving Road Project	Bridges, Culverts, and County Road Levy	40,185	31,813	8,372
2006 Chip & Seal Project	Bridges, Culverts, and County Road Levy	347,631	330,249	17,382
Shell Beach Resurfacing Project	Ohio Department of Transportation Projects	65,000	-	65,000
FMIS Software Project (MUNIS)	Financial Management Information System	354,482	124,681	229,801
Agricultural Easement	Clean Ohio Agricultural Easement Program	16,432	14,201	2,231
Agricultural Easement	Clean Ohio Agricultural Easement Program	1,000,000	668,000	332,000
Digital Orthoimagery	General	121,090	90,937	30,153
West Taxiway Rehab	Federal Funds-Airport	20,285	11,379	8,906
Engineer Services - Tarlton Sewer	Sewer	129,148	126,300	2,848
Wastewater Facilities Plan	Sewer	34,500	30,891	3,609
Engineer Services for Storm Water Utilities	Sewer	28,000	24,414	3,586
Violet East Interceptor	Water	158,000	20,375	137,625
Lancaster Water System Master Plan	Water	34,500	29,315	5,185
Village of Carroll Waterline Final Design Bidding Phase	Water	108,740	108,409	331
Vulnerability Assessment	Water	54,300	46,003	8,297
		<u>\$ 5,233,829</u>	<u>\$ 3,898,025</u>	<u>\$ 1,335,804</u>

Fairfield County, Ohio
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NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2006</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Buckeye Lake Sanitary Sewer 1986 - \$510,600 Term Bonds @ 5.00 %	\$ 26,000	\$ -	\$ 26,000	\$ -	\$ -
Sanitary Sewer System Improv. 1991 - Serial \$649,885 @ 6.85%	295,000	-	40,000	255,000	45,000
High Service Area 2000 - Serial \$643,760 @ 5.35%	365,000	-	65,000	300,000	70,000
Little Walnut Area 2002 - Serial \$983,367 @ 3.40%	740,000	-	95,000	645,000	95,000
Liberty Township Area 2004 - Serial \$1,468,715 Serial Bonds @ 2.00%	605,000	-	55,000	550,000	55,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	67,182	-	3,536	63,646	-
Total Special Assessment Bonds	2,908,182	-	284,536	2,623,646	265,000
<u>General Obligation Bonds:</u>					
<u>1996 Various Purpose Bonds:</u>					
Child Support Enforcement Agency Relocation - \$465,000 Serial Bonds @ 5.00%	95,000	-	20,000	75,000	25,000
Term Bonds @ 5.75%	220,000	-	-	220,000	-
Laughlin Building - Land Purchase - \$200,000 Serial Bonds @ 5.00%	40,000	-	10,000	30,000	10,000
Term Bonds @ 5.75%	95,000	-	-	95,000	-
Minimum Security Jail - \$2,565,000 Serial Bonds @ 5.00%	515,000	-	120,000	395,000	125,000
Term Bonds @ 5.75%	1,200,000	-	-	1,200,000	-
Job and Family Services Building 2001 - \$6,930,000 Serial Bonds @ 3.70%	5,110,000	-	245,000	4,865,000	260,000
Term Bonds @ 5.00%	900,000	-	-	900,000	-
County Facility - West Campus 2003 - \$1,480,000 Serial Bonds @ 2.00%	4,485,000	-	300,000	4,185,000	310,000
Term Bonds @ 5.00%	2,705,000	-	-	2,705,000	-
Bond Amortization of Premium	\$ 236,732	\$ -	\$ 13,925	\$ 222,807	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
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	<u>Outstanding 1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2006</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Governmental Activities:</u>					
Multi-County Juvenile Detention Center - County Share					
2003 - \$1,480,000					
Serial Bonds @ 2.00%	\$ 865,000	\$ -	\$ 55,000	\$ 810,000	\$ 60,000
Term Bonds @ 5.00%	505,000	-	-	505,000	-
Bond Amortization of Premium	46,203	-	2,718	43,485	-
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 2.00%	245,000	-	20,000	225,000	20,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	20,614	-	1,085	19,529	-
Mental Retardation Facility					
2004 - \$2,250,000					
Serial Bonds @ 2.00%	930,000	-	80,000	850,000	85,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	76,613	-	4,033	72,580	-
Airport					
2004 - \$965,000					
Serial Bonds @ 2.00%	745,000	-	95,000	650,000	100,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	(6,381)	-	(456)	(5,925)	-
Total General Obligation Bonds	<u>\$ 20,693,781</u>	<u>\$ -</u>	<u>\$ 966,305</u>	<u>\$ 19,727,476</u>	<u>\$ 995,000</u>
<u>Long - Term Note/Loan:</u>					
Airport BAN - \$1,000,000 @ 4.88%					
	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Co. Engineer - Excavation Equipment					
2004 - \$133,693 @ 4.13%					
	<u>104,816</u>	<u>-</u>	<u>25,749</u>	<u>79,067</u>	<u>26,847</u>
Total Long-Term Note/Loan	104,816	1,000,000	25,749	1,079,067	26,847
<u>Other:</u>					
Compensated Absences	3,511,393	1,963,373	1,722,998	3,751,768	1,380,293
Intergovernmental Payable	15,553	-	1,819	13,734	1,819
Capital Leases	<u>623,264</u>	<u>850,655</u>	<u>408,716</u>	<u>1,065,203</u>	<u>381,395</u>
Total Governmental Activities	<u>27,856,989</u>	<u>3,814,028</u>	<u>3,410,123</u>	<u>28,260,894</u>	<u>3,050,354</u>
<u>Business-Type Activities:</u>					
<u>Long - Term Bond</u>					
<u>Anticipation Notes:</u>					
Water System Improvement 2005					
	700,000	-	700,000	-	-
Water System Improvement 2006					
	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>350,000</u>	<u>-</u>
Total Long-Term Notes	<u>\$ 700,000</u>	<u>\$ 350,000</u>	<u>\$ 700,000</u>	<u>\$ 350,000</u>	<u>\$ -</u>

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	<u>Outstanding</u> <u>1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2006</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
Business-Type Activities:					
General Obligation Bonds:					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	\$ 90,000	\$ -	\$ 10,000	\$ 80,000	\$ 10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 2.00%	2,255,000	-	150,000	2,105,000	155,000
Term Bonds @ 5.00%	1,355,000	-	-	1,355,000	-
Bond Amortization of Premium	119,554	-	7,032	112,522	-
Water Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	1,460,000	-	117,500	1,342,500	122,500
Term Bonds @ 5.25%	2,110,000	-	-	2,110,000	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 2.50%	1,920,000	-	105,000	1,815,000	110,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	73,552	-	3,677	69,875	-
Water System Refunder Bonds					
2005 - \$925,000					
Serial Bonds @ 2.50%	925,000	-	120,000	805,000	125,000
Bond Amortization of Discount	(1,289)	-	(184)	(1,105)	-
Deferred Amount on Refunding	(48,017)	-	(6,859)	(41,158)	-
Sewer Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	1,460,000	-	117,500	1,342,500	122,500
Term Bonds @ 5.25%	2,110,000	-	-	2,110,000	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 2.00%	1,650,000	-	110,000	1,540,000	110,000
Term Bonds @ 5.00%	985,000	-	-	985,000	-
Bond Amortization of Premium	87,883	-	5,170	82,713	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 2 - 4.00% Varying	845,000	-	85,000	760,000	80,000
Bond Amortization of Premium	23,786	-	2,798	20,988	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 2.50%	745,000	-	40,000	705,000	40,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	28,426	-	1,421	27,005	-
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 2.50%	3,540,000	-	195,000	3,345,000	200,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	134,807	-	6,741	128,066	-
Total General Obligation Bonds	\$ 25,618,702	\$ -	\$ 1,069,796	\$ 24,548,906	\$ 1,075,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

	<u>Outstanding 1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2006</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan 1993 - \$3,365,440 @ 3.54%	\$ 1,633,419	\$ -	\$ 179,990	\$ 1,453,429	\$ 92,391
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan @ 0%	77,018	-	4,279	72,739	2,139
<u>Other:</u>					
Compensated Absences	159,878	68,300	67,229	160,949	58,982
Capital Leases	28,340	10,496	6,390	32,446	7,183
Total Business-Type Activities	<u>\$ 28,217,357</u>	<u>\$ 428,796</u>	<u>\$ 2,027,684</u>	<u>\$ 26,618,469</u>	<u>\$ 1,235,695</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2006, the County has \$2,560,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Buckeye Lake sanitary sewer, the sanitary sewer system improvement, the high service area, the Little Walnut area, and the Liberty Township area special assessment bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Buckeye Lake sanitary sewer special assessment bonds and the sanitary sewer system improvement special assessments bonds were issued for property owners to extend tap-in fees over time. The High Service area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and wastewater improvements in the Chevington Woods North, Chevington Woods South, Eastchester, and New England Acres areas. The Little Walnut area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and waterworks improvements in the High Service area and Little Walnut areas. 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.

The Buckeye Lake sanitary sewer special assessment bonds include both serial and term bonds originally issued in the amounts of \$484,600 and \$26,000, respectively. The serial bond portion matured in 2005 and the term bond portion of the Buckeye Lake sanitary sewer special assessment bonds matured November 1, 2006, in the amount of \$26,000.

The 2004 Liberty Township area sanitary sewer special assessment bonds include both serial and term bonds originally issued in the amounts of \$658,715 and \$810,000, respectively. The special assessment bonds were sold at a premium of \$72,486 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$36,696 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$400,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$90,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 70,000
2017	75,000
2018	80,000
2019	85,000
Total	<u>\$ 310,000</u>

Term bonds maturing December 1, 2024, for \$410,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$110,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 95,000
2022	100,000
2023	105,000
Total	<u>\$ 300,000</u>

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 265,000	\$ 122,133	\$ 387,133
2008	275,000	110,423	385,423
2009	285,000	97,728	382,728
2010	305,000	84,193	389,193
2011	235,000	69,426	304,426
2012-2016	455,000	244,235	699,235
2017-2021	425,000	152,249	577,249
2022-2024	315,000	33,600	348,600
Total	<u>\$ 2,560,000</u>	<u>\$ 913,987</u>	<u>\$ 3,473,987</u>

General Obligation Bonds

At December 31, 2006, the County had \$19,375,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the job and family services building, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Laughlin Building, the minimum security jail, county facility-west campus, the multi-county juvenile detention center, and the mental retardation facility general obligation bonds will be repaid with General Fund property tax revenues. Child support enforcement agency relocation general obligation bonds were issued for building improvements and moving expenses. The job and family services building general obligation bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The county facility-west campus general obligation 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 general obligation bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The One-Stop Shop general obligation bonds were issued for the purpose of constructing a building at the Liberty

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Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The mental retardation facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the mental retardation department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

The 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail include both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. Bonds maturing after December 1, 2006, shall be subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing December 1, 2006, at the redemption prices (expressed as percentages of the principal amount to be redeemed) set forth below, plus accrued interest to the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2006, through November 30, 2007	101.0%
December 1, 2007, through November 30, 2008	100.5%
December 1, 2008, and thereafter	100.0%

The term portion of the various purpose general obligation bonds that remain outstanding mature in the year 2016 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2010 through 2015 (with the balance of \$250,000 to be paid at stated maturity on December 1, 2016), according to the following schedule:

Year Ending December 31	Principal Amount to be Redeemed
2010	\$ 180,000
2011	195,000
2012	205,000
2013	215,000
2014	230,000
2015	240,000
Total	\$ 1,265,000

The 2001 job and family services general obligation bonds include both serial and term bonds originally issued in the amounts of \$6,030,000 and \$900,000, respectively. The term portion of the job and family services general obligation bonds that remain outstanding mature in the year 2018 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2017, (with the balance of \$460,000 to be paid at stated maturity on December 1, 2018) at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates according to the following schedule:

Year Ending December 31	Principal Amount to be Redeemed
2017	\$ 440,000

The 2003 county facility-west campus general obligation bonds include both serial and term bonds originally issued in the amounts of \$5,070,000 and \$2,705,000, respectively. The general obligation bonds were sold at a premium of \$271,546 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$170,420 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$1,545,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$540,000 principal amount of such bonds shall be

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payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 490,000
2019	515,000
Total	<u>\$ 1,005,000</u>

Term bonds maturing December 1, 2022, for \$1,160,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$595,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2020	\$ 565,000

The 2003 multi-county juvenile detention center general obligation bonds include both serial and term bonds were originally issued in the amounts of \$975,000 and \$505,000, respectively. The general obligation bonds were sold at a premium of \$52,997 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$32,443 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$300,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$100,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 100,000
2019	100,000
Total	<u>\$ 200,000</u>

Term bonds maturing December 1, 2022, for \$205,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$105,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 100,000

The 2004 One-Stop Shop general obligation bonds include both serial and term bonds originally issued in the amounts of \$265,000 and \$335,000, respectively. The general obligation bonds were sold at a premium of \$22,241 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$14,939 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$165,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$35,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 30,000
2017	30,000
2018	35,000
2019	35,000
Total	<u>\$ 130,000</u>

Term bonds maturing December 1, 2024, for \$170,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$45,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 40,000
2022	40,000
2023	45,000
Total	<u>\$ 125,000</u>

The 2004 mental retardation facility general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,010,000 and \$1,240,000, respectively. The general obligation bonds were sold at a premium of \$82,661 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$56,291 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$615,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$135,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 110,000
2017	115,000
2018	125,000
2019	130,000
Total	<u>\$ 480,000</u>

Term bonds maturing December 1, 2024, for \$625,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$170,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 145,000
2022	150,000
2023	160,000
Total	<u>\$ 455,000</u>

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The 2004 airport general obligation bonds include both serial and term bonds originally issued in the amounts of \$875,000 and \$90,000, respectively. The general obligation bonds were sold at a discount of \$7,065 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$23,549 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2019 for \$90,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2014 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$15,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2019):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2014	\$ 15,000
2015	15,000
2016	15,000
2017	15,000
2018	15,000
Total	<u>\$ 75,000</u>

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 995,000	\$ 908,597	\$ 1,903,597
2008	1,030,000	875,669	1,905,669
2009	1,065,000	834,115	1,899,115
2010	1,115,000	790,066	1,905,066
2011	1,175,000	738,568	1,913,568
2012-2016	6,325,000	2,881,055	9,206,055
2017-2021	6,360,000	1,320,865	7,680,865
2022-2024	1,310,000	100,360	1,410,360
Total	<u>\$ 19,375,000</u>	<u>\$ 8,449,295</u>	<u>\$ 27,824,295</u>

Long-Term Note/Loan

As of December 31, 2006, the County had \$1,000,000 in long-term notes and \$79,067 in long-term loans outstanding.

The Airport Hanger Construction Capital Projects Fund bond anticipation note was issued for \$1,035,000 on October 19, 2006 which was scheduled to mature on April 19, 2007. On April 5, 2007, the County retired the \$1,035,000 in notes and reissued a \$1,000,000 bond anticipation note which matures on April 1, 2008. The remaining \$35,000 was recorded as a short-term note payable as of December 31, 2006 and presented in Note 18. The note was issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving.

The County engineer loan was issued on October 26, 2004, for \$133,693 and will mature on October 15, 2009. This loan was issued for the purpose of acquiring equipment for the County engineer's department.

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Engineer long-term loan debt service requirements to maturity are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 26,847	\$ 2,795	\$ 29,642
2008	27,985	1,656	29,641
2009	24,235	466	24,701
Total	<u>\$ 79,067</u>	<u>\$ 4,917</u>	<u>\$ 83,984</u>

Business-Type Activities:

Bond Anticipation Notes

On December 31, 2006, the County had \$350,000 outstanding in long-term bond anticipation notes within the business-type activities of the Water Enterprise Fund.

The Water System bond anticipation notes were issued on April 7, 2005 for \$900,000 which matured on April 6, 2006. On April 6, 2006 \$700,000 of the notes were rolled into a new note that matures on April 5, 2007. On April 4, 2007, the County refinanced the \$700,000 in notes and rolled \$350,000 into a note maturing April 1, 2008; therefore, \$350,000 of the notes issue are reflected in the short-term notes payable schedule in Note 18. These bond anticipation notes were issued for the purpose of acquiring and constructing water supply and waterworks improvements for the Little Walnut water treatment facility. The notes will be retired from revenues derived by the County from the operation of the water system.

General Obligation Bonds

As of December 31, 2006, the County had \$24,150,000 in business-type general obligation bonds principal outstanding. The 1983 water system improvement general obligation bonds, the 2003 water system improvement general obligation bonds, the 1999 water improvements general obligation bonds, the 2005 water works improvement bonds, and the 2005 water system refunder bonds will be paid from revenues derived by the County from the operation of the water system. The 1999 sewer improvement general obligation bonds, the 2003 sanitary sewer improvement general obligation bonds, the 2003 the sanitary sewer refunding general obligation bonds, the 2005 sanitary sewer improvement bonds, and the 2005 sewer various purpose bonds will be paid from revenues derived by the County from the operation of the sewer 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.

The 2003 water system improvements general obligation bonds include both serial and term bonds were originally issued in the amounts of \$2,545,000 and \$1,355,000, respectively. The general obligation bonds were sold at a premium of \$137,136 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$85,496 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$770,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$270,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 245,000
2019	255,000
Total	<u>\$ 500,000</u>

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Term bonds maturing December 1, 2022, for \$585,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$300,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2021	\$ 285,000

The 1999 sewer and water improvements combined general obligation bonds include both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. Issuance costs associated with the bond issue in the amount of \$195,000 were deferred and being amortized over the term of the bonds. Bonds maturing after June 1, 2009, shall be subject to optional redemption prior to maturity at the option of the County upon such terms, at such times, and at such prices set below, plus accrued interest to the redemption date.

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption</u> <u>Prices</u>
June 1, 2009 through May 31, 2010	101.0%
June 1, 2010 and thereafter	100.0%

The term portion of the 1999 sewer and water improvements combined general obligation bonds that remain outstanding mature in the year 2024 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on June 1, in each of the years 2016 through 2023 (with the balance of \$575,000 to be paid at stated maturity on June 1, 2024), according to the following schedule:

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2016	\$ 375,000
2017	395,000
2018	420,000
2019	440,000
2020	465,000
2021-2023	1,550,000
Total	<u>\$ 3,645,000</u>

The 2003 sanitary sewer system improvements general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,860,000 and \$985,000, respectively. The general obligation bonds were sold at a premium of \$100,807 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$62,370 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$565,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$195,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2018	\$ 180,000
2019	190,000
Total	<u>\$ 370,000</u>

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Term bonds maturing December 1, 2022, for \$420,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$215,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2021	\$ 205,000

On April 15, 2003, the County issued \$940,000 of sanitary sewer refunding general obligation bonds which consisted of serial bonds with varying rates of 2.00% to 4.00%. The general obligation bonds were sold at a premium of \$30,782 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$20,146 are deferred and being amortized over the term of the bonds

On April 1, 2005, the County issued \$10,880,000 in general obligation bonds which included both serial and term bonds originally issued in the amounts of \$7,130,000 and \$3,750,000, respectively. The general obligation bonds were sold at a premium of \$242,705 and a discount of \$1,381 that are being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$197,392 are deferred and being amortized over the term of the bonds.

Term bonds maturing December 1, 2017, for \$990,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2016, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$505,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2017):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2016	\$ 485,000

Term bonds maturing December 1, 2023, for \$1,315,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$675,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2023):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2022	\$ 640,000

Term bonds maturing December 1, 2025, for \$1,445,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$740,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2025):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2024	\$ 705,000

The bonds maturing on or after December 1, 2015 are subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2015 at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the redemption date.

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On September 1, 1993, the County issued \$920,000 of water system general obligation bonds. The bonds were issued for a 20 year period with final maturity at July 1, 2012. The bond issue was refunded during 2005. On April 1, 2005, the County issued \$925,000 of water system refunding general obligation bonds which consisted of serial bonds with varying rates of 2.50% to 4.00%. The general obligation bonds were sold at a discount of \$1,381 that is being amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$16,781 are deferred and being amortized over the term of the bonds. \$911,447 (after discount, underwriting fees, other issuance costs, and County contributions) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1993 water system general obligation bonds. As a result, \$860,000 of refunded bonds is considered defeased and the liability is removed from the statement of net assets. As of December 1, 2006, the bonds were called and paid in full.

The refunding resulted in an advance refunding of the 1993 water system general obligation bonds. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as an increase to bonds payable, is being amortized to interest expense through the year 2012. The amount amortized for 2006 is \$6,859. The County completed its advance refunding to reduce its total debt service requirements over the next seven years by \$12,218 in order to obtain an economic gain of \$26,533.

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

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2007	\$ 552,500	\$ 614,942	\$ 522,500	\$ 498,224	\$ 2,188,166
2008	580,000	598,289	535,000	481,566	2,194,855
2009	600,000	576,400	555,000	460,801	2,192,201
2010	615,000	553,910	575,000	439,425	2,183,335
2011	642,500	528,169	597,500	415,095	2,183,264
2012-2016	3,475,000	2,202,040	2,750,000	1,698,576	10,125,616
2017-2021	3,975,000	1,335,720	3,265,000	988,900	9,564,620
2021-2025	2,932,500	319,950	1,977,500	190,952	5,420,902
Total	<u>\$ 13,372,500</u>	<u>\$6,729,420</u>	<u>\$ 10,777,500</u>	<u>\$ 5,173,539</u>	<u>\$ 36,052,959</u>

EPA Loan

The EPA Refunding Loan will be repaid with sewer revenues. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal	Interest	Total
2007	\$ 92,391	\$ 53,058	\$ 145,449
2008	189,717	46,516	236,233
2009	196,493	39,741	236,234
2010	203,510	32,724	236,234
2011	210,779	25,455	236,234
2012-2014	560,539	30,045	590,584
Total	<u>\$ 1,453,429</u>	<u>\$ 227,539</u>	<u>\$ 1,680,968</u>

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OPWC Loan

In 2003, the County entered into an interest free loan with the Ohio Public Works Commission for sanitary sewer improvements within Liberty Township. The OPWC Loan will be repaid with sewer revenues. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2007	\$ 2,139
2008	4,279
2009	4,279
2010	4,279
2011	4,279
2012-2016	21,395
2017-2021	21,394
2022-2024	10,695
Total	<u>\$ 72,739</u>

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Mental Retardation, Alcohol, Drug Addiction, and Mental Health Board, Dog and Kennel, Child Support and Enforcement Agency, Real Estate Assessment, Youth Services, Emergency Management and Homeland Security, Certificate of Title Administration, Adult Community Based Corrections, County Probation Services Community Based Corrections, Crossroads Center, Victims of Crime, Drug Court Program, and the Title II Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Intergovernmental Payable

The County owes special assessments to the City of Lancaster (Fairfield County seat) for sidewalk and street improvements in front of the County buildings.

Capital Leases

The County has issued capital lease obligations for various vehicles and equipment. These leases will be repaid from the General Fund, the Community Services, the County Recorder Equipment, the Certificate of Title Administration, and the County Probation Services Community Based Corrections Special Revenue Funds, the Financial Management Information System Capital Projects Fund, and the Sewer and Water Enterprise Funds.

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 three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2006, are a margin on unvoted debt of \$16,518,919, and an overall debt margin of \$58,813,108.

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Defeased Debt

In 1985 the County issued general obligation bonds to acquire the Pickerington Senior Citizens Center. The building was purchased by Violet Township with an agreement requiring the Township to pay the County the amount of the debt service requirements until the debt had been repaid. During 1993, specific securities were purchased in the amount of \$248,900 to be invested in an irrevocable trust to provide for all future debt service payments. The payment to the escrow agent resulted in an in-substance defeasance of the 1985 Series bonds. As a result, the liability for the 1985 Series bonds was removed from the County's financial statements. On December 1, 2006, the outstanding bonds were retired and there were no cash and investments held with the escrow agent.

Conduit Debt

As authorized by State Statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in July, 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance, two prior hospital debt issues. The Hospital 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 Hospital 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, 2006. The amount outstanding at December 31, 2006, is \$20,605,000.

As authorized by State Statute, Fairfield County issued \$34,710,000 of Hospital Facility Refunding Bonds for the Fairfield Medical Center on December 1, 2003. These bonds were issued for the purpose of financing the acquisition, construction, and equipping the hospitals' facilities. The Hospital 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 Hospital 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, 2006. The amount outstanding at December 31, 2006, is \$34,610,000.

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, 2006. The amount outstanding at December 31, 2006, is \$8,126,000.

As authorized by State Statute, Fairfield County issued \$1,000,000 of Economic Development Revenue Bonds for the Fairfield County Library Foundation in July, 2006. These bonds were issued for the purpose of financing the construction of a new branch library. The Library 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 Library 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, 2006. The amount outstanding at December 31, 2006, is \$1,000,000.

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NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2006, follows:

	<u>1/1/2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2006</u>
<i>Capital Projects Funds:</i>				
GIS Note 2005 - 3.85%	\$ 422,000	\$ -	\$ 422,000	\$ -
Airport Improvement 2005 - 3.50%	1,000,000	-	1,000,000	-
Airport Improvement 2006 - 4.88%	-	35,000	-	35,000
Total Capital Projects	<u>1,422,000</u>	<u>35,000</u>	<u>1,422,000</u>	<u>35,000</u>
<i>Enterprise Fund:</i>				
Water System Improvement Note 2005 - 3.30%	200,000	-	200,000	-
Water System Improvement Note 2006 - 4.50%	-	350,000	-	350,000
Total Enterprise Fund	<u>200,000</u>	<u>350,000</u>	<u>200,000</u>	<u>350,000</u>
Total	<u>\$ 1,622,000</u>	<u>\$ 385,000</u>	<u>\$ 1,622,000</u>	<u>\$ 385,000</u>

The Geographical Information System Equipment (GIS) Capital Projects Fund bond anticipation notes are backed by the full faith and credit of Fairfield County. The 2005 GIS note for \$422,000 was issued on December 15, 2005 and matured on December 14, 2006. The GIS notes were issued for the purpose of the purchase and installation of a GIS equipment and software. The GIS outstanding note was repaid from the Geographical Information System Equipment Capital Projects Fund with general revenues.

The Airport Hanger Construction Capital Projects Fund bond anticipation note is backed by the full faith and credit of Fairfield County. The airport note was issued on October 20, 2005 for \$1,000,000 and matured on October 19, 2006. It was replaced with a new 2006 note for \$1,035,000 dated October 19, 2006 which matures on April 19, 2007. On April 19, 2007 the County refinanced the bond anticipation notes and rolled \$1,000,000 into a note maturing on April 1, 2008 and it is presented in the long-term obligations Note 17. The remaining \$35,000 is considered short-term notes payable as of December 31, 2006. The note was issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving.

The Water Enterprise Fund bond anticipation note is backed by the full faith and credit of Fairfield County. The water system improvement note for \$900,000, of which \$200,000 was considered short-term and \$700,000 was considered long-term obligations, was issued on April 7, 2005 and matured on April 6, 2006. It was replaced with a new 2006 note for \$700,000 dated April 6, 2006 which matures on April 5, 2007. On April 4, 2007 the County refinanced the notes and rolled \$350,000 into a note maturing on April 1, 2008 which is considered long-term obligations at December 31, 2006 and presented in Note 17. The remaining \$350,000 in notes is considered short-term notes payable at December 31, 2006. The note was issued for the purpose of acquiring and constructing water supply and waterworks improvements for the Little Walnut water treatment facility.

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NOTE 19 – INTERFUND TRANSACTIONS

Interfund transfers during 2006, consisted of the following:

	Transfer to				
	Major Funds				
	Community Services	Motor Vehicle	General Obligation Retirement	Bond Other Nonmajor Governmental	Totals
Transfer from					
Major Governmental Funds:					
General Fund	\$ 386,887	\$ 335,000	\$ 538,864	\$ 3,603,660	\$ 4,864,411
Motor Vehicle	-	-	276,830	27,187	304,017
Mental Retardation	-	-	-	23,334	23,334
General Obligation					
Bond Retirement	-	-	-	999,903	999,903
Other Nonmajor Governmental	-	-	215,867	88,260	304,127
Major Enterprise Funds:					
Sewer				21,500	21,500
Water				21,500	21,500
Total All Funds	<u>\$ 386,887</u>	<u>\$ 335,000</u>	<u>\$ 1,031,561</u>	<u>\$ 4,785,344</u>	<u>\$ 6,538,792</u>

The transfer 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 use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, to move money from various funds (including Water and Sewer Enterprise Funds) to the Financial Management Information Systems Capital Projects Fund for their portion of the expense to acquire and install a new computer software system, to move money into the capital project funds to be spent on capital related projects, and to move money to the debt service funds for debt repayment.

Interfund balances at December 31, 2006, consist of the following individual interfund receivables and payables:

	Interfund Receivable					
	Major Funds					
	General	Community Services	Motor Vehicle	Mental Retardation	General Obligation Bond Retirement Fund	Other Nonmajor Governmental
Interfund Payable						
Major Governmental Funds:						
General Fund	\$ -	\$ -	\$ 1,015	\$ -	\$ -	\$ 5,286
Community Services	10,300	-	-	-	39,633	-
Motor Vehicle	378	-	-	-	-	-
Mental Retardation	-	-	-	-	-	-
Alcohol, Drug Addiction, and Mental Health Board	-	-	-	4,076	-	-
Other Nonmajor Governmental	288,502	216,253	22	-	-	6,661
Major Enterprise Funds:						
Sewer	587	-	-	-	-	-
Water	587	-	-	-	-	-
Agency	70,000	-	-	-	-	-
Total All Funds	<u>\$ 370,354</u>	<u>\$ 216,253</u>	<u>\$ 1,037</u>	<u>\$ 4,076</u>	<u>\$ 39,633</u>	<u>\$ 11,947</u>

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	<u>Interfund Receivable (continued)</u>			
	<u>Major Funds</u>			
<u>Interfund Payable</u>	<u>Sewer</u>	<u>Water</u>	<u>Agency</u>	<u>Totals</u>
Major Governmental Funds:				
General Fund	\$ 28,178	\$ 15,561	\$ 548	\$ 50,588
Community Services	-	-	299	50,232
Motor Vehicle	-	-	-	378
Mental Retardation	144	143	770	1,057
Alcohol, Drug Addiction, and Mental Health Board	-	-	-	4,076
Other Nonmajor Governmental	6,396	6,396	22,732	546,962
Major Enterprise Funds:				
Sewer	-	-	-	587
Water	-	-	-	587
Agency	-	-	-	70,000
Total All Funds	<u>\$ 34,718</u>	<u>\$ 22,100</u>	<u>\$ 24,349</u>	<u>\$ 724,467</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, short term interfund loans were advanced from the General Fund to the Litter Enforcement, Community Development Block Grant, Home, Housing Improvement Project, and Title II Special Revenues Funds and Health Department Agency Fund. On the statement of net assets, receivables and payables between the primary government and the fiduciary funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

NOTE 20 – JOINTLY GOVERNED ORGANIZATIONS

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, 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. 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 no debt is outstanding.

B. 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 MR/DD, 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 Committee received no additional monies during 2006. The

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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.

C. 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 48-member board, and the County appoints seven 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 2006, the County contributed \$125,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

D. Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. The Bureau operates as a branch of the local Chamber of Commerce and 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 2006, the County contributed \$10,000 to the Bureau. The Bureau is its own contracting and budgeting authority. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

E. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services eighteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Mental Retardation and Developmental Disabilities. Superintendents of each county's Board of Mental Retardation and Developmental Disabilities make up the Council. Fees and state grants generate its revenues. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2006 and no future contributions by the County are anticipated. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

F. Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; Director of the Fairfield County Human Services; Director of the Children Services Department; Superintendent of the Fairfield County Mental Retardation and Development Disabilities; the Fairfield County Juvenile Court Judge; Superintendent of Lancaster City Schools; Superintendent of Fairfield County Board of Education; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986;" 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 will consist of operating grants along with pooled funding from other government sources. In 2006, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

G. 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 2006, the County made payments to the Agency for administrative services of the County's CHIP grant in the amount of \$18,185. 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.

H. South Central Ohio Insurance Consortium

The South Central Ohio Insurance Consortium (SCOIC) is a region council of governments organized under Ohio Revised Code Chapter 167. The SCOIC's primary purpose and object is establishing and carrying out a cooperative health program for its member organizations. The governing board consists of the superintendent or other designee appointed by each of the members of the SCOIC. Members include the following school districts and governmental entities: Amanda Local School District, Berne Union Local School District, Bloom-Carroll Local School District, Canal Winchester Local School District, Fairfield Union Local School District, Fairfield County Board of Mental Retardation, City of Lancaster, Liberty Union-Thurston Local School District, and Miami Trace Local School District. The Liberty Union-Thurston Local School District serves as the fiscal agent for the SCOIC. The County does not have an ongoing financial interest in or ongoing financial responsibility for the SCOIC other than claims paid on behalf of the employees of the Board of Mental Retardation.

I. Tri-County Workforce Development Policy Board

The Tri-County Workforce Development Policy Board is a non-profit corporation, created on July 1, 2000, 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 nine representatives from each of the following counties: Fairfield, Hocking, and Perry. The County Commissioners of the respective counties make their Board appointments. In 2006, 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.

J. Fairfield County Agency Transportation System, Inc.

The Fairfield County Agency Transportation System is a non-profit corporation, created in 2001 under Ohio Revised Code Chapter 1702. Its purpose is to provide reliable, affordable, and accessible transportation in a co-operative and cost effective manner to Fairfield County residents who have limited transportation options. The System is governed by a twelve-member board, which is elected by member agencies. To be a member of the System, an annual \$500 membership fee is required. The current board consists of the following: two representatives from Fairfield County, four representatives from other government entities, and six representatives from non-government entities. The System's revenues will consist of membership fees, contributions, and an annual grant applied for by the Fairfield County Commissioners that is given to the System to maintain. In 2006, Fairfield County Agency Transportation System, Inc, received \$143,106 that consisted of \$43,534 in grant monies, \$34,000 for local match monies from the County, \$65,548 in membership fees, and \$24 in miscellaneous revenues. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. Fairfield-Hocking Major Crimes Investigation Unit

The Fairfield-Hocking Major Crimes Investigation Unit is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crime activities. The Unit has a five-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, and Logan. The Unit also has a seven member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield and Hocking County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the three cities listed above. The Unit's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Unit, along with local matches from each of the involved entities. In 2006, the County contributed \$91,609 in grant monies and \$36,667 for its share of the local match. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

L. Heart of Ohio Resource Conservation and Development Council

The Heart of Ohio Resource Conservation and Development Council is a jointly governed organization created to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future. The Council is composed of twenty-seven members from the nine member counties. The nine member counties are as follows: Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, and Pickaway. The Council consists of one representative from each county's Board of Commissioners, one representative from each county's Soil and Water Conservation District, and one member-at-large representative from each county, jointly appointed by the Board of Commissioners and the Soil and Water Conservation District. The County's 2006 Council membership amount was \$200. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

M. 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 2006, 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.

N. Lancaster - Fairfield Community School

Lancaster - Fairfield Community School (the School) is a legally separate community school created under Ohio Revised Code Chapter 3314 and incorporated under Chapter 1702. The School's mission, under a contractual agreement with Lancaster City School District Board of Education (the School's Sponsor), is to help at-risk students. The School targets at-risk students aged 13 through 20 in grades seven through twelve who are experiencing problems at school ranging from truancy, chronic misbehavior, severe at-risk behavior, and/or statutory violations resulting in adjudication through Court. The School focuses on improving student attendance, helping students earn sufficient credits for grade promotion or graduation, preparing qualified students for their GED, and facilitating the successful return/transition of students to their former schools.

The Board of Directors is appointed as follows: three representatives of the Lancaster City School District Board of Education (the School's sponsor), one representative of a school district in Fairfield County other than the sponsor, and the judge of the Fairfield County Juvenile Court. The School's Sponsor is able to impose their will on the School. The School's Sponsor can suspend the School's operations for any of the

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following reasons: 1) The School's failure to meet student performance requirements stated in its contract with the Sponsor, 2) The School's failure to meet generally accepted standards of fiscal management, 3) The School's violation of any provisions of the contract with the Sponsor or applicable state or federal law, and 4) Other good cause. Continued existence of the School is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding. Separately issued financial statements can be obtained from Lancaster City School District, 345 East Mulberry Street, Lancaster, Ohio 43130.

NOTE 21 – RELATED ORGANIZATIONS

A. 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.

B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. 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. The District received \$40,000 from the County during 2006. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

C. 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, Suite 200 Lancaster, Ohio.

NOTE 22 – JOINT VENTURE

Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District. The Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile 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 short-term care in a secure facility for juveniles who are accused, pending court action, adjudicated, or awaiting transfer to another facility. 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

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major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

In 2006, the District received \$1,942,504 in contributions from member counties, for a six year total of \$9,282,809 from all member counties. Fairfield County contributed \$844,618 in 2006, for a six year total of \$3,973,664 being contributed by the County as of December 31, 2006. The County's total contributions represent 43 percent of total member contributions as of December 31, 2006. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. In 2002, construction on the new juvenile detention center started, the center's site is within the County. Construction was completed in 2004 and the District opened its doors for business on February 9, 2004. The County's share of the joint venture is \$2,638,752 as of December 31, 2006. 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 23 - POOLS

A. County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among forty-one 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 2006 was \$373,072.

B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CAOSOC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

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

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NOTE 24 – FOOD STAMPS

The County's Department of Human Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Fairfield County. The receipt and issuance of these stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient.

The County's Department of Human Services had the following activity occur during 2006:

January 1, 2006 Beginning Inventory	\$ 689
Issued or Destroyed during 2006	<u>(689)</u>
December 31, 2006 Ending Inventory	<u><u>\$ -</u></u>

During 2006, the Ohio Department of Human Services (Welfare) converted the Food Stamp program to a new electronic system therefore eliminating the use of food stamp coupons.

NOTE 25 – CONTINGENT LIABILITIES

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

Several 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 26 – RELATED PARTY TRANSACTIONS

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$220,408. Residential-based services provided directly to the component unit's clients by the County amounted to \$2,440,853.

NOTE 27 – SUBSEQUENT EVENTS

On April 4, 2007, the County reissued \$350,000 in Water System Improvement Bond Anticipation Notes for the Carroll Project, which will mature on April 1, 2008. These notes will retire the \$700,000 in Water System Improvement Bond Anticipation Notes outstanding as of December 31, 2006.

On April 19, 2007, the County issued \$1,000,000 in Airport Improvement Bond Anticipation Notes which will mature on April 1, 2008. These notes will retire the \$1,035,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2006.

NOTE 28 – FAIRFIELD INDUSTRIES, INCORPORATED, COMPONENT UNIT NOTE

A. Nature of Activities

Fairfield Industries, Incorporated (the Agency) is a nonprofit corporation formed in 1975 under the laws of the State of Ohio for the purpose of promoting the general welfare of mentally retarded and developmentally disabled adults in Fairfield County and assisting them in pursuing training and work that will give them the opportunity to reach their potential. The Agency also was organized to assist Fairfield County Board of Mental Retardation and Developmental Disabilities (FCBMR/DD) in meeting this mission.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

FCBMR/DD owns most of the Agency's operating assets, and by a contractual agreement (currently renewed through September 30, 2006) provides the Agency with in-kind support in the form of personnel salaries and benefits, and a building facility including maintenance costs.

The Agency attempts to be materially self-sustaining with its program services of contract sales, community employment services, yet promote awareness of the need for public support.

B. Summary of Significant Accounting Policies

Basis of Accounting. The financial statements of the organization have been prepared on the accrual basis of accounting. Revenue and expenses are identified with specific periods of time and are recorded as incurred, along with acquired assets, without regard to the date of receipt or the payment of cash.

Financial Statement Presentation. The Agency is a component unit of Fairfield County, Ohio, and the financial statements have been prepared in conformity with generally accepted accounting principles as applied to proprietary activities of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. All Financial Accounting Standards Board (FASB) pronouncements are applicable to the Agency except for those that conflict with or contradict GASB pronouncements.

Cash. Cash includes cash on hand and all cash in banks.

Accounts receivable, allowance for bad debts, and bad debt expense. Prior to the year ended June 30, 2006, management had elected to record bad debts using the direct write-off method, as bad debts historically were not material to the financial statements. However, during the year ended June 30, 2006, the Agency has recorded an allowance for bad debt of \$42,547, due to the declaration of bankruptcy by its second largest customer (see Note J).

Inventory. Inventory is stated at cost on a first-in, first-out basis.

Property and equipment, and depreciation. Property and equipment are recorded at cost if purchased or at estimated fair market value at the date of donation. Expenditures for major additions and improvements are capitalized and minor replacements, maintenance, and repairs are charged to expense as incurred. When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. Depreciation is provided over the estimated useful lives of the related assets using the straight-line method.

Income Taxes. The Agency is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Estimates. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

C. Cash

Cash consists of the following:

	<u>June 30, 2006</u>
Cash on hand	\$ 50
Unrestricted cash in bank	56,279
Restricted cash in bank	16,857
Total Cash	<u>\$ 73,186</u>

Cash in the bank was fully covered by FDIC insurance.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

Restricted cash includes funds that are to be used for specific purposes, as required by the donors. At June 30, 2006 these funds are restricted for: the Blue Shoe Arts program (supplies, web site development, personnel, and jewelry program development); furniture; landscaping; and public awareness.

D. Marketable Securities

The Agency's investments are carried at market value. It is the Agency's policy that the investments are to be 75% invested in equities. There are no other legal or contractual provisions for these investments.

	June 30, 2006	
	Cost	Market Value
<u>Long-Term Investments:</u>		
US Government Agency	\$ 30,000	\$ 29,626
Money Market Mutual Fund	17,791	17,791
Corporate Bonds and Notes	24,954	24,304
Equity Mutual Funds	143,339	156,322
	\$ 216,084	\$ 228,043

At June 30, 2006, the corporate bond and note maturities range from November 2006 to May 2011.

E. Investment Return

Investment return, as stated in the statements of revenues, expenses, and changes in net assets for the year ended June 30, 2006 is as follows:

	2006
Interest	\$ 2,414
Dividends and capital gain distributions	2,865
Realized gains and (losses)	(1,915)
Unrealized gains and (losses)	12,546
Total Investment Return	\$ 15,910

Investment fees totaled \$2,227 for 2006.

F. Capital Assets

Changes to property and equipment are as follows:

	June 30, 2005	Additions	Disposals	June 30, 2006
Building improvements	\$ 90,376	\$ 5,269	\$ -	\$ 95,645
Shop equipment	311,380	6,911	-	318,291
Office furniture and equipment	47,609	1,931	-	49,540
Total property and equipment	449,365	14,111	-	463,476
Accumulated depreciation	(306,579)	(26,161)	-	(332,740)
Net property and equipment	\$ 142,786	\$ (12,050)	\$ -	\$ 130,736

G. Deferred Revenue

At June 30, 2006, deferred revenue, listed in the liability section of the Statements of Net Assets consists of: customer prepayments of \$3,965.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

H. Related Party Transactions and In-Kind Contribution

FCBMR/DD provides support through payment of the salaries of the director, office staff, direct care staff and administrative staff of the Agency. FCBMR/DD also provides the building and most of the maintenance costs on the building for the Agency work site. The value of these in-kind contributions to the Agency, as computed by FCBMR/DD is included in the Agency's Statement of Revenues, Expenses, and Changes in Net Assets in the amount of \$220,408 for the year ended June 30, 2006.

This computation was developed by the Ohio Department of Mental Retardation and Developmental Disabilities to be used by the 88 counties in Ohio and is computed on a calendar year. The calendar year worksheet ending within the fiscal year of the Agency is included in the Agency's financial statements.

The calculation considers the total adult program personnel, building costs, and administrative costs of FCBMR/DD and the number of clients served by the Agency reduced by their unproductive time. The calculated fair value of the donated property and services for the year ending June 30, 2006 is as follows:

	<u>2006</u>
Personnel	\$ 91,850
Fringe benefits	35,226
Building and administrative (included in "contractual services")	<u>93,332</u>
Total in-kind donation	<u>\$ 220,408</u>

Related accounts receivable and payable for operations

Accounts receivable from FCBMR/DD to the Agency was \$6,042 at June 30, 2006; and there was no accounts payable to FCBMR/DD from the Agency at June 30, 2006.

Special event

The Agency also sponsors an annual special event golf outing in conjunction with FCBMR/DD for the Public Awareness Committee. Receipts and expense for the special event are as follows:

	<u>2006</u>
Gross receipts	\$ 16,851
Golf outing expenses	<u>(23,289)</u>
Net special event receipts	<u>\$ (6,438)</u>

I. Concentrations in Sales

During 2006, the Agency's two largest customers accounted for 44%, and 34% of total sales, for a total of 78% of the total sales.

J. Risks and Uncertainties

Bankruptcy of second largest customer

During the year ended June 30, 2006, the second largest customer of the Agency declared bankruptcy. The Agency has recorded a \$42,547 allowance for bad debt which is expected to be the amount of loss from this company's accounts receivable. The Agency continues to do business with this customer, but requires payment in advance. This prepayment is listed on the balance sheet at June 30, 2006 as deferred revenue, and totals \$3,965.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2006

Privatization

Privatization of the services of the Agency is being discussed, whereby the Agency would become a vendor of FCBMR/DD, and would bill FCBMR/DD for services provided. The director, office staff, direct care staff and administrative staff that are new employees of FCBMR/DD would become employees of the Agency, and the Agency would no longer be a component unit of Fairfield County, Ohio. The one year operating contract with FCBMR/DD expired on September 30, 2005, and was renewed for another year, until September 30, 2006. At this time it is expected that the operating contract will continue to be renewed for one year periods of time until this issue is resolved. Such a change would have an impact on the Agency's receipts, expenses and organization which at this time can not be determined.

Combining
Financial
Statements
and
Schedules

General Fund

The General Fund accounts for 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, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government - legislative and executive				
Commissioners:				
Personal services	\$ 356,777	\$ 356,777	\$ 312,096	\$ 44,681
Fringe benefits	114,290	105,190	89,099	16,091
Materials and supplies	26,823	24,623	22,298	2,325
Contractual services	465,886	361,289	356,925	4,364
Capital outlay	-	2,500	1,662	838
Other	135,000	170,630	170,630	-
Total commissioners	1,098,776	1,021,009	952,710	68,299
Auditor:				
Personal services	497,664	536,959	526,386	10,573
Fringe benefits	181,247	169,661	162,728	6,933
Materials and supplies	41,359	52,945	29,775	23,170
Contractual services	230,874	206,656	202,763	3,893
Capital outlay	1,300	26,560	26,369	191
Total auditor	952,444	992,781	948,021	44,760
Assessing personal property:				
Personal services	42,039	42,039	38,875	3,164
Fringe benefits	12,970	11,928	10,102	1,826
Materials and supplies	5,499	5,499	-	5,499
Total assessing personal property	60,508	59,466	48,977	10,489
Treasurer:				
Personal services	191,193	191,193	191,191	2
Fringe benefits	89,201	89,201	83,593	5,608
Materials and supplies	6,422	6,422	6,332	90
Contractual services	26,634	26,634	26,575	59
Total treasurer	313,450	313,450	307,691	5,759
Prosecuting attorney:				
Personal services	810,659	810,659	803,945	6,714
Fringe benefits	293,526	293,526	231,870	61,656
Materials and supplies	11,165	13,165	12,965	200
Contractual services	13,906	11,906	8,889	3,017
Other	55,335	55,335	55,335	-
Total prosecuting attorney	1,184,591	1,184,591	1,113,004	71,587
Geographical information system:				
Personal services	106,765	76,561	66,322	10,239
Fringe benefits	55,063	27,893	25,330	2,563
Materials and supplies	5,000	5,500	4,648	852
Contractual services	40,088	44,487	40,225	4,262
Capital outlay	11,343	158,543	157,392	1,151
Total geographical information system	218,259	312,984	293,917	19,067
Bureau of inspection:				
Contractual services	\$ 112,000	\$ 112,000	\$ 89,766	\$ 22,234

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Data processing:				
Personal services	\$ 171,761	\$ 171,761	\$ 169,717	\$ 2,044
Fringe benefits	70,388	65,988	59,736	6,252
Materials and supplies	44,047	44,047	43,169	878
Contractual services	41,755	42,255	25,529	16,726
Capital outlay	238,655	242,555	241,696	859
Total data processing	566,606	566,606	539,847	26,759
Board of elections:				
Personal services	324,042	526,068	514,596	11,472
Fringe benefits	179,755	164,268	160,353	3,915
Materials and supplies	30,000	65,500	63,562	1,938
Contractual services	197,200	174,462	159,707	14,755
Capital outlay	-	245,460	245,119	341
Total board of elections	730,997	1,175,758	1,143,337	32,421
Maintenance and operation:				
Personal services	401,700	401,700	360,127	41,573
Fringe benefits	222,678	212,278	182,497	29,781
Materials and supplies	366,275	361,275	336,238	25,037
Contractual services	940,036	1,002,570	971,042	31,528
Capital outlay	72,608	132,608	118,021	14,587
Total maintenance and operation	2,003,297	2,110,431	1,967,925	142,506
Recorder:				
Personal services	186,210	186,210	182,433	3,777
Fringe benefits	107,092	107,092	91,965	15,127
Materials and supplies	2,040	2,040	1,622	418
Contractual services	3,510	3,510	3,410	100
Total recorder	298,852	298,852	279,430	19,422
Human resources:				
Personal services	88,982	93,756	93,533	223
Fringe benefits	16,197	31,842	27,386	4,456
Materials and supplies	1,000	1,000	422	578
Contractual services	17,600	16,100	12,501	3,599
Capital outlay	-	1,500	1,278	222
Total human resources	123,779	144,198	135,120	9,078
Enterprise Zone:				
Personal services	1,000	2,161	2,161	-
Fringe benefits	162	639	343	296
Materials and supplies	-	200	6	194
Contractual services	-	400	-	400
Total recorder	1,162	3,400	2,510	890
Building Department:				
Contractual services	20,000	40,000	20,000	20,000
Insurance on property and persons:				
Contractual services	400,894	349,870	340,310	9,560
Levy and assessment:				
Contractual services	216,066	268,657	252,677	15,980
Total general government - legislative and executive	\$ 8,301,681	\$ 8,954,053	\$ 8,435,242	\$ 518,811

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
General government - judicial				
Domestic relations:				
Personal services	\$ 367,466	\$ 367,466	\$ 360,503	\$ 6,963
Fringe benefits	128,112	128,112	109,381	18,731
Materials and supplies	2,101	1,727	1,652	75
Contractual services	5,877	6,251	5,487	764
Capital outlay	3,172	3,172	3,144	28
Total domestic relations	506,728	506,728	480,167	26,561
Court of appeals:				
Contractual services	18,000	14,415	14,415	-
Common pleas probation:				
Personal services	136,953	136,953	135,224	1,729
Fringe benefits	61,897	56,365	54,073	2,292
Contractual services	8,321	8,321	8,320	1
Total common pleas probation	207,171	201,639	197,617	4,022
Common pleas court:				
Personal services	376,379	385,561	385,360	201
Fringe benefits	143,064	131,348	130,613	735
Materials and supplies	-	927	871	56
Contractual services	109,879	120,604	111,256	9,348
Total common pleas court	629,322	638,440	628,100	10,340
Jury commission:				
Personal services	1,485	1,485	1,483	2
Fringe benefits	289	289	240	49
Total jury commission	1,774	1,774	1,723	51
Juvenile court:				
Contractual services	220,527	161,841	156,609	5,232
Probate court:				
Personal services	237,139	237,139	224,685	12,454
Fringe benefits	109,923	109,923	75,471	34,452
Materials and supplies	3,515	3,515	2,619	896
Contractual services	11,216	11,216	5,301	5,915
Total probate court	361,793	361,793	308,076	53,717
Clerk of courts:				
Personal services	307,351	372,817	358,151	14,666
Fringe benefits	183,015	196,492	152,623	43,869
Materials and supplies	38,424	38,720	37,080	1,640
Contractual services	35,508	40,408	33,388	7,020
Capital outlay	20,336	19,108	17,572	1,536
Other	-	16,359	16,359	-
Total clerk of courts	584,634	683,904	615,173	68,731
Municipal court:				
Personal services	230,365	219,731	210,814	8,917
Fringe benefits	78,670	78,670	60,248	18,422
Contractual services	54,575	54,575	32,938	21,637
Total municipal court	\$ 363,610	\$ 352,976	\$ 304,000	\$ 48,976

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Law library:				
Other	\$ 58,125	\$ 58,125	\$ 53,662	\$ 4,463
Notary public fees:				
Materials and supplies	6,000	6,000	5,801	199
Capital outlay	6,438	6,438	3,539	2,899
Total notary public fees	12,438	12,438	9,340	3,098
Public defender:				
Contractual services	1,000,000	1,100,000	1,058,691	41,309
Total general government - judicial	3,964,122	4,094,073	3,827,573	266,500
Public safety				
Probation department:				
Personal services	520,136	520,136	516,226	3,910
Fringe benefits	247,560	247,560	202,866	44,694
Materials and supplies	29,207	29,207	28,462	745
Contractual services	499,944	537,723	504,394	33,329
Capital outlay	39,494	60,401	60,210	191
Total probation department	1,336,341	1,395,027	1,312,158	82,869
Coroner:				
Personal services	74,276	74,276	74,132	144
Fringe benefits	26,457	26,457	23,050	3,407
Materials and supplies	4,114	4,114	3,898	216
Contractual services	73,616	77,616	58,187	19,429
Capital outlay	4,872	872	562	310
Total coroner	183,335	183,335	159,829	23,506
Sheriff:				
Personal services	5,012,834	5,371,089	5,140,804	230,285
Fringe benefits	2,237,338	2,063,234	1,947,558	115,676
Materials and supplies	310,345	813,703	811,867	1,836
Contractual services	973,142	1,435,629	1,359,433	76,196
Capital outlay	185,724	254,352	254,184	168
Other	46,082	46,082	46,082	-
Total sheriff	8,765,465	9,984,089	9,559,928	424,161
Building inspection				
Contractual services	-	5,000	-	5,000
Other	-	3,000	38	2,962
Total Building inspection	-	8,000	38	7,962
Total public safety	10,285,141	11,570,451	11,031,953	538,498
Health				
Agriculture:				
Contractual services	413,610	413,610	413,061	549
TB clinics:				
Contractual services	4,800	4,800	613	4,187
Regular and vital statistics:				
Contractual services	2,500	2,500	1,806	694
Crippled children:				
Contractual services	300,601	400,601	351,626	48,975
Total health	\$ 721,511	\$ 821,511	\$ 767,106	\$ 54,405

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Human services				
Veterans service commission:				
Personal services	\$ 202,688	\$ 221,688	\$ 213,698	\$ 7,990
Fringe benefits	86,450	89,260	77,556	11,704
Materials and supplies	21,000	21,000	18,779	2,221
Contractual services	512,000	512,000	388,562	123,438
Capital outlay	60,000	38,190	31,854	6,336
Total human services	<u>882,138</u>	<u>882,138</u>	<u>730,449</u>	<u>151,689</u>
Transportation				
Airport:				
Materials and supplies	4,000	12,000	3,932	8,068
Contractual services	90,620	70,794	54,910	15,884
Capital outlay	30,000	33,000	24,752	8,248
Total transportation	<u>124,620</u>	<u>115,794</u>	<u>83,594</u>	<u>32,200</u>
Other				
Commissioners share - costs:				
Contractual services	1,441,705	1,563,124	1,533,123	30,001
Unanticipated emergency:				
Other	725,000	272	-	272
Miscellaneous:				
Other.....	175,549	121,613	117,285	4,328
Total other	<u>2,342,254</u>	<u>1,685,009</u>	<u>1,650,408</u>	<u>34,601</u>
Total expenditures.....	<u>\$ 26,621,467</u>	<u>\$ 28,123,029</u>	<u>\$ 26,526,325</u>	<u>\$ 1,596,704</u>

Nonmajor Governmental Funds

Special Revenue Funds

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County.

Debt Service Funds

The debt service funds are maintained to account for the accumulation of resources for, and the payment of, principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

Capital Projects Funds

The capital projects funds are maintained to account for those financial resources received and used for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Cash and cash equivalents.....	\$ 12,376,126	\$ 153,075	\$ 2,492,674	\$ 15,021,875
Cash and cash equivalents in segregated accounts	314,579	-	-	314,579
Receivables:				
Property taxes	2,565,002	-	-	2,565,002
Lodging taxes	37,567	-	-	37,567
Accounts	54,972	-	-	54,972
Interfund	8,164	2,977	806	11,947
Special assessments	194,059	2,455,176	-	2,649,235
Accrued interest	3,846	1,000	1,337	6,183
Loans	712,420	-	-	712,420
Intergovernmental	2,509,517	-	722,741	3,232,258
Materials and supplies inventory.....	2,923	-	-	2,923
Prepaid items.....	27,709	-	-	27,709
Total assets.....	<u>\$ 18,806,884</u>	<u>\$ 2,612,228</u>	<u>\$ 3,217,558</u>	<u>\$ 24,636,670</u>
LIABILITIES				
Accounts payable.....	\$ 508,620	\$ -	\$ 17,728	\$ 526,348
Contracts payable.....	161,411	-	747,678	909,089
Accrued wages and benefits payable.....	213,233	-	-	213,233
Matured compensated absences payable.....	3,021	-	-	3,021
Retainage payable.....	29,480	-	57,024	86,504
Interfund payable.....	546,962	-	-	546,962
Intergovernmental payable.....	262,671	-	-	262,671
Deferred revenue.....	4,568,560	2,455,727	63,133	7,087,420
Matured interest payable.....	117	-	-	117
Matured capital leases payable.....	537	-	-	537
Accrued interest payable.....	-	-	343	343
Notes payable.....	-	-	35,000	35,000
Total liabilities.....	<u>6,294,612</u>	<u>2,455,727</u>	<u>920,906</u>	<u>9,671,245</u>
FUND BALANCES				
Reserved for encumbrances	1,135,674	-	218,761	1,354,435
Reserved for loans	589,233	-	-	589,233
Unreserved, designated:				
Designated for health insurance.....	81,653	-	-	81,653
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	10,705,712	-	-	10,705,712
Debt Service Funds	-	156,501	-	156,501
Capital Projects Funds	-	-	2,077,891	2,077,891
Total fund balances.....	<u>12,512,272</u>	<u>156,501</u>	<u>2,296,652</u>	<u>14,965,425</u>
Total liabilities and fund balances.....	<u>\$ 18,806,884</u>	<u>\$ 2,612,228</u>	<u>\$ 3,217,558</u>	<u>\$ 24,636,670</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property taxes.....	\$ 2,479,748	\$ -	\$ -	\$ 2,479,748
Lodging taxes.....	157,635	-	-	157,635
Charges for services.....	3,822,777	-	1,870	3,824,647
Licenses and permits.....	344,185	-	-	344,185
Fines and forfeitures.....	95,562	-	-	95,562
Intergovernmental.....	8,750,034	-	3,387,169	12,137,203
Special assessments.....	156,367	298,966	-	455,333
Interest.....	52,575	125,916	8,049	186,540
Donations.....	11,653	-	-	11,653
Other.....	149,559	-	-	149,559
Total revenues.....	<u>16,020,095</u>	<u>424,882</u>	<u>3,397,088</u>	<u>19,842,065</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	1,867,639	-	-	1,867,639
Judicial	993,491	-	-	993,491
Public safety	1,906,115	-	-	1,906,115
Public works	1,581,200	-	-	1,581,200
Health	781,142	-	-	781,142
Human services	8,268,101	-	-	8,268,101
Urban redevelopment and housing	153,037	-	-	153,037
Intergovernmental.....	658,812	-	-	658,812
Capital outlay.....	-	-	4,466,931	4,466,931
Debt service:				
Principal retirement	9,579	281,000	70,898	361,477
Interest and fiscal charges	3,589	134,123	43,799	181,511
Total expenditures.....	<u>16,222,705</u>	<u>415,123</u>	<u>4,581,628</u>	<u>21,219,456</u>
Excess of revenues over (under) expenditures.....	<u>(202,610)</u>	<u>9,759</u>	<u>(1,184,540)</u>	<u>(1,377,391)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	10,000	10,000
Inception of capital lease.....	14,259	-	662,500	676,759
Transfers in.....	1,823,332	-	2,962,012	4,785,344
Transfers out.....	(288,260)	-	(15,867)	(304,127)
Total other financing sources (uses).....	<u>1,549,333</u>	<u>-</u>	<u>3,618,645</u>	<u>5,167,976</u>
Net changes in fund balances.....	1,346,721	9,759	2,434,105	3,790,585
Fund balances - beginning of year.....	11,165,551	146,742	(137,453)	11,174,840
Fund balances - end of year.....	<u>\$ 12,512,272</u>	<u>\$ 156,501</u>	<u>\$ 2,296,652</u>	<u>\$ 14,965,425</u>

Nonmajor Special Revenue Funds

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County.

The following are included in nonmajor special revenue funds:

Dog and Kennel Fund	To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for state, federal, and local revenue used to administer the County Bureau of Support.
Computerized Legal Research Fund	To account for fees used to make available computerized legal research services.
Real Estate Assessment Fund	To account for state-mandated countywide real estate reappraisals that are funded by charges to the political subdivisions located within the County.
Treasurer's Prepayment Fund	To account for real property taxes paid on a prepayment schedule designed by the County Treasurer.
Road and Bridge Fund	To account for revenues received from fines from the Lancaster, Ohio, Municipal Court for weight limit violations. Expenditures administer the Weight Limit Program.
Youth Services Fund	To account for grant monies received from the State Department of Youth Services and used for foster care placement, diversion programs, juvenile delinquency prevention, and other related youth services activities.
Enforcement and Education Fund	To account for monies received from fines from convictions in alcohol-related cases; used for education of the community and for the purchase of law enforcement equipment.
Ditch Maintenance Fund	To account for revenue used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for five percent of all delinquent real estate taxes, personal property taxes, and manufactured home taxes used for the purpose of collecting delinquent real estate taxes.
Commissary Fund	To account for revenue generated through the Sheriff's office from commissary sales.
Children Services Fund	To account for 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.

(continued)

Nonmajor Special Revenue Funds (continued)

Indigent Guardianship Fund	To account for probate fees used for court-appointed guardians for indigents.
Emergency Management and Homeland Security Fund	To account for fees, grant monies, and donations used for maintaining an emergency services department.
Emergency Planning Fund	To account for grant monies received from the State, donation, and fees used to plan for toxic waste spill emergencies.
Marriage License Fund	To account for monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for special assessments and clerk of court fees; used for bridge maintenance.
Computer Fund	To account for fines collected by the courts; used to computerize the court system.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles.
County Recorder Equipment Fund	To account for fees collected from each deed and/or instrument filed in the Recorder's Office. The County Recorder uses these fees to acquire and maintain equipment and to purchase contractual services.
Parent Education Fund	To account for fees collected by the Clerk of Courts; used to provide parent education seminars for persons seeking divorce, dissolution, or legal separation when minor children are involved.
Indigent Children Drivers Fund	To account for driver's license reinstatement fines; used to provide alcohol and drug treatment for indigent drivers.
Environmental Affairs Grant Fund	To account for grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects. This fund had no cash activity or budget during 2006; therefore, there is no budgetary schedule presented.
Adult Community Based Corrections Fund	To account for a state grant funding an adult community-based corrections program.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy for the maintenance and construction of county bridges, culverts, and roads.
County Probation Services Community Based Corrections Fund	To account for fees used in the operation for a community-based corrections program.

(continued)

Nonmajor Special Revenue Funds (continued)

Litter Enforcement Fund	To account for a state grant to enforce litter laws and to educate citizens.
Ohio Seat Belt Fund	To account for fine monies collected; used to educate the public about using seat belts.
Crossroads Center Fund	To account for a grant donation from the Fairfield Foundation and for court-assessed fees; used for the operations of the Fairfield County Crossroads Center.
Economic Development Assistance Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program. This fund receives monthly loan payments with interest from local business in the revolving loan program. This fund is not required to be budgeted; therefore, no budgetary basis schedule is presented.
Community Development Block Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, and home improvement assistance for low income households.
Drug Abuse Resistance Education Fund	To account for donations and state grants; used in a Sheriff's office educational program encouraging children to resist drug abuse.
Victims of Crime Fund	To account for state and federal grants for a victim's advocacy program.
Drug Court Program Fund	To account for Juvenile Court-assessed fees used for operating a Drug Court.
Courts Special Projects Fund	To account for the collection of fees for the County courts to be used for special projects.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax used to operate a County-owned home that is used as a cultural arts facility.
Local Law Enforcement Grant Fund	To account for a federal grant and local matching funds; used for the purchase of equipment and payment of salaries. This fund had no cash activity or budget for 2006; therefore, no budgetary schedule is presented.
Accountability Grant Fund	To account for a federal grant and local matching funds; used for the salary and benefits of a Juvenile Court Counselor.
Sanction Costs Reimbursements Fund	To account for inmate reimbursements to the County, authorized by the Board of County Commissioners. Inmates pay for the costs of their confinement if offenses are greater than minor misdemeanors. A hearing is held to determine the inmate's ability to pay.
Juvenile Recovery Fund	To account for collection of various fees and costs associated with Juvenile Court activities not specific to the Drug Court or the Crossroads Center School.

(continued)

Nonmajor Special Revenue Funds (continued)

Home Fund	To account for a federal grant which provides home rehabilitation and down payment assistance for low income households.
Major Crimes Unit Grant Fund	To account for a federal grant designed to improve the functioning of the criminal justice system, with emphasis on drugs, violent crime, and serious offenders, and to enforce State and local laws
Transportation Coordination Grant Fund	To account for a grant from the Ohio Department of Transportation with a purpose to improve special needs transportation.
Clean Ohio Easement Program Fund	To account for a pass-through grant awarded to Steven and Deborah Miller Farm to help save agricultural land.
Concealed Handgun License Fund	To account for revenue and expenditure activity related to the issuance of concealed handgun licenses established by House Bill 12A.
Workforce Investment Act Fund	To account for revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for 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.
Voter and Pollworker Education Fund	To account for grant monies from the Ohio Secretary of State for the Help America Vote Act. The grant monies will be used to assist with voter education and poll worker training.
Federal Emergency Management Agency Fund	To account FEMA grant monies that reimbursed the County for Federal disaster relief. This fund had no cash activity or budget during 2006; therefore, there is no budgetary schedule presented.
Title IV-E Fund	To account for Title IV-E federal monies for the operation of a Title IV-E court.
Housing Improvement Project Fund	To account for State monies for the Housing Trust Fund program to help improve housing in the Fairfield County area.
Title II Fund	To account for the Title II grant monies from the Ohio Department of Youth Services.
Wireless 9-1-1 Fund	To account for the monies received from the Wireless 9-1-1 Government Assistance for Fairfield County's portion. The funds will be used for upgrades or improvements to the County's 9-1-1 system.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2006

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
ASSETS					
Cash and cash equivalents.....	\$ 229,736	\$ 894,108	\$ 117,697	\$ 1,773,663	\$ 801
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	30,794	865	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	360	19,260	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	125	25,751	-	370	-
Total assets.....	<u>\$ 230,221</u>	<u>\$ 969,913</u>	<u>\$ 118,562</u>	<u>\$ 1,774,033</u>	<u>\$ 801</u>
LIABILITIES					
Accounts payable.....	\$ 7,458	\$ 44,662	\$ -	\$ 45,668	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	8,537	77,516	-	25,549	-
Matured compensated absences payable.....	-	2,398	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	10,564	-	-	-
Intergovernmental payable.....	8,205	53,312	-	14,232	-
Deferred revenue.....	-	18,504	139	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>24,200</u>	<u>206,956</u>	<u>139</u>	<u>85,449</u>	<u>-</u>
FUND BALANCES:					
Reserved for encumbrances	9,182	183,409	30,000	202,468	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	4,188	34,793	-	10,230	-
Unreserved:					
Undesignated (deficits)	192,651	544,755	88,423	1,475,886	801
Total fund balances (deficits).....	<u>206,021</u>	<u>762,957</u>	<u>118,423</u>	<u>1,688,584</u>	<u>801</u>
Total liabilities and fund balances....	<u>\$ 230,221</u>	<u>\$ 969,913</u>	<u>\$ 118,562</u>	<u>\$ 1,774,033</u>	<u>\$ 801</u>

Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Commissary Fund	Children Services Fund
\$ 36,362	\$ 614,041	\$ 26,558	\$ 886,985	\$ 457,367	\$ 39,052	\$ 237,419
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,386
-	-	-	188,607	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,396	243,763	32	-	-	-	1,127,989
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 37,758</u>	<u>\$ 857,804</u>	<u>\$ 26,590</u>	<u>\$ 1,075,592</u>	<u>\$ 457,367</u>	<u>\$ 39,052</u>	<u>\$ 1,366,794</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,309	\$ 7,173	\$ 272,917
-	-	-	-	-	-	-
-	26,047	-	-	4,330	335	-
-	-	-	-	-	-	-
-	-	-	-	-	-	17,337
120	14,063	-	-	3,201	108	40,089
-	122,009	-	188,607	-	-	799,816
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>120</u>	<u>162,119</u>	<u>-</u>	<u>188,607</u>	<u>9,840</u>	<u>7,616</u>	<u>1,130,159</u>
-	-	-	-	3,599	-	21,862
-	-	-	-	-	-	-
147	10,038	-	-	3,590	-	-
<u>37,491</u>	<u>685,647</u>	<u>26,590</u>	<u>886,985</u>	<u>440,338</u>	<u>31,436</u>	<u>214,773</u>
<u>37,638</u>	<u>695,685</u>	<u>26,590</u>	<u>886,985</u>	<u>447,527</u>	<u>31,436</u>	<u>236,635</u>
<u>\$ 37,758</u>	<u>\$ 857,804</u>	<u>\$ 26,590</u>	<u>\$ 1,075,592</u>	<u>\$ 457,367</u>	<u>\$ 39,052</u>	<u>\$ 1,366,794</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2006

	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund
ASSETS					
Cash and cash equivalents.....	\$ 4,155	\$ 166,901	\$ 9,698	\$ 19,675	\$ 3,571
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	439	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	5,452
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	3,595	1,500	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 4,155</u>	<u>\$ 170,496</u>	<u>\$ 11,198</u>	<u>\$ 20,114</u>	<u>\$ 9,023</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 3,019	\$ -	\$ 17,539	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	4,320	-	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	-
Intergovernmental payable.....	-	2,819	8	-	-
Deferred revenue.....	-	3,085	-	61	5,452
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>13,243</u>	<u>8</u>	<u>17,600</u>	<u>5,452</u>
FUND BALANCES:					
Reserved for encumbrances	-	186	-	-	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	1,524	-	-	-
Unreserved:					
Undesignated (deficits)	4,155	155,543	11,190	2,514	3,571
Total fund balances (deficits).....	<u>4,155</u>	<u>157,253</u>	<u>11,190</u>	<u>2,514</u>	<u>3,571</u>
Total liabilities and fund balances....	<u>\$ 4,155</u>	<u>\$ 170,496</u>	<u>\$ 11,198</u>	<u>\$ 20,114</u>	<u>\$ 9,023</u>

(Continued)

<u>Computer Fund</u>	<u>Certificate of Title Administration Fund</u>	<u>County Recorder Equipment Fund</u>	<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>	<u>Environmental Affairs Grant Fund</u>	<u>Adult Community Based Corrections Fund</u>
\$ 180,025	\$ 1,152,654	\$ 225,662	\$ 36,973	\$ 2,090	\$ 16,703	\$ 21,506
-	-	8,684	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,764	-	-	855	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	79,081
-	-	-	-	-	-	-
-	473	219	-	-	-	-
<u>\$ 182,789</u>	<u>\$ 1,153,127</u>	<u>\$ 234,565</u>	<u>\$ 37,828</u>	<u>\$ 2,090</u>	<u>\$ 16,703</u>	<u>\$ 100,587</u>
\$ 1,416	\$ 10,469	\$ 9,114	\$ 460	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	28,275	-	-	-	-	6,903
-	623	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,831	-	-	-	-	3,686
526	-	-	101	-	-	39,540
-	-	117	-	-	-	-
-	-	537	-	-	-	-
<u>1,942</u>	<u>53,198</u>	<u>9,768</u>	<u>561</u>	<u>-</u>	<u>-</u>	<u>50,129</u>
16,117	1,004	20,660	-	-	-	-
-	-	-	-	-	-	-
-	8,942	-	-	-	-	2,271
<u>164,730</u>	<u>1,089,983</u>	<u>204,137</u>	<u>37,267</u>	<u>2,090</u>	<u>16,703</u>	<u>48,187</u>
<u>180,847</u>	<u>1,099,929</u>	<u>224,797</u>	<u>37,267</u>	<u>2,090</u>	<u>16,703</u>	<u>50,458</u>
<u>\$ 182,789</u>	<u>\$ 1,153,127</u>	<u>\$ 234,565</u>	<u>\$ 37,828</u>	<u>\$ 2,090</u>	<u>\$ 16,703</u>	<u>\$ 100,587</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2006

	Bridges, Culverts, and County Road Levy Fund	County Probation Services Com- munity Based Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Crossroads Center Fund
ASSETS					
Cash and cash equivalents.....	\$ 1,184,390	\$ 193,871	\$ 85,817	\$ 9,942	\$ 854,648
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	1,282,501	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	14,120	-	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	69,680	-	20,000	-	56,611
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	409	-	-	-
Total assets.....	<u>\$ 2,536,571</u>	<u>\$ 208,400</u>	<u>\$ 105,817</u>	<u>\$ 9,942</u>	<u>\$ 911,259</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 3,210	\$ 110	\$ -	\$ 1,514
Contracts payable.....	124,931	-	-	-	-
Accrued wages and benefits payable.....	-	1,644	2,202	-	13,837
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	29,480	-	-	-	-
Interfund payable.....	-	-	20,022	-	-
Intergovernmental payable.....	-	598	86,098	-	8,108
Deferred revenue.....	1,352,181	3,093	20,000	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>1,506,592</u>	<u>8,545</u>	<u>128,432</u>	<u>-</u>	<u>23,459</u>
FUND BALANCES:					
Reserved for encumbrances	85,161	7,688	17,601	-	904
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	-	-	-	2,798
Unreserved:					
Undesignated (deficits)	944,818	192,167	(40,216)	9,942	884,098
Total fund balances (deficits).....	<u>1,029,979</u>	<u>199,855</u>	<u>(22,615)</u>	<u>9,942</u>	<u>887,800</u>
Total liabilities and fund balances....	<u>\$ 2,536,571</u>	<u>\$ 208,400</u>	<u>\$ 105,817</u>	<u>\$ 9,942</u>	<u>\$ 911,259</u>

(Continued)

Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Drug Abuse Resistance Education Fund	Victims of Crime Fund	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund
\$ -	\$ 183,960	\$ 17,157	\$ 70,942	\$ 192,095	\$ 187,547	\$ 146
192,794	113,101	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	37,567
-	-	-	-	-	3,749	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
883	565	-	-	-	-	-
508,113	204,307	-	-	-	-	-
-	515,823	-	65,349	-	-	-
-	-	-	2,923	-	-	-
-	-	-	72	-	-	-
<u>\$ 701,790</u>	<u>\$ 1,017,756</u>	<u>\$ 17,157</u>	<u>\$ 139,286</u>	<u>\$ 192,095</u>	<u>\$ 191,296</u>	<u>\$ 37,713</u>
\$ -	\$ 4,500	\$ -	\$ 45	\$ 25	\$ -	\$ 33,747
-	36,480	-	-	-	-	-
-	-	-	5,125	5,225	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,063	171,724	-	-	250	-	-
-	-	-	2,908	2,815	-	-
-	486,823	-	49,671	-	895	3,966
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>7,063</u>	<u>699,527</u>	<u>-</u>	<u>57,749</u>	<u>8,315</u>	<u>895</u>	<u>37,713</u>
-	54,340	-	-	270	-	-
431,840	157,393	-	-	-	-	-
-	-	-	458	1,529	867	-
<u>262,887</u>	<u>106,496</u>	<u>17,157</u>	<u>81,079</u>	<u>181,981</u>	<u>189,534</u>	<u>-</u>
<u>694,727</u>	<u>318,229</u>	<u>17,157</u>	<u>81,537</u>	<u>183,780</u>	<u>190,401</u>	<u>-</u>
<u>\$ 701,790</u>	<u>\$ 1,017,756</u>	<u>\$ 17,157</u>	<u>\$ 139,286</u>	<u>\$ 192,095</u>	<u>\$ 191,296</u>	<u>\$ 37,713</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2006

	Local Law Enforcement Grant Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund
ASSETS					
Cash and cash equivalents.....	\$ 14,328	\$ 7,456	\$ 27,881	\$ 486,979	\$ 63,979
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	24
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	43
Loans	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 14,328</u>	<u>\$ 7,456</u>	<u>\$ 27,881</u>	<u>\$ 486,979</u>	<u>\$ 64,046</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	787	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	61,049
Intergovernmental payable.....	-	-	-	245	-
Deferred revenue.....	-	-	-	-	24
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,032</u>	<u>66,073</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	4,200	-	32,922
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	14,328	7,456	23,681	485,947	(34,949)
Total fund balances (deficits).....	<u>14,328</u>	<u>7,456</u>	<u>27,881</u>	<u>485,947</u>	<u>(2,027)</u>
Total liabilities and fund balances....	<u>\$ 14,328</u>	<u>\$ 7,456</u>	<u>\$ 27,881</u>	<u>\$ 486,979</u>	<u>\$ 64,046</u>

(Continued)

Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund	Concealed Handgun License Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Voter and Pollworker Education Fund	Federal Emergency Management Agency Fund
\$ -	\$ 334,231	\$ 6,370	\$ 90,863	\$ 479,700	\$ 38	\$ 1,264
-	-	-	-	-	-	-
-	-	-	-	1,282,501	-	-
-	-	-	-	-	-	-
-	1,479	-	-	-	-	-
-	2,355	-	-	-	-	-
-	-	-	-	-	-	-
14,222	-	-	31,033	66,783	-	-
-	-	-	-	-	-	-
-	-	232	58	-	-	-
<u>\$ 14,222</u>	<u>\$ 338,065</u>	<u>\$ 6,602</u>	<u>\$ 121,954</u>	<u>\$ 1,828,984</u>	<u>\$ 38</u>	<u>\$ 1,264</u>
\$ -	\$ 2,230	\$ -	\$ 25,168	\$ 9,855	\$ 38	\$ -
-	-	-	-	-	-	-
-	-	459	-	-	-	-
-	-	-	-	-	-	-
-	-	-	211,853	4,400	-	-
-	-	1,514	4,784	828	-	-
14,222	1,295	-	-	1,349,284	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,222</u>	<u>3,525</u>	<u>1,973</u>	<u>241,805</u>	<u>1,364,367</u>	<u>38</u>	<u>-</u>
-	332,001	-	106	49,619	-	-
-	-	-	-	-	-	-
-	-	147	-	-	-	-
-	2,539	4,482	(119,957)	414,998	-	1,264
-	334,540	4,629	(119,851)	464,617	-	1,264
<u>\$ 14,222</u>	<u>\$ 338,065</u>	<u>\$ 6,602</u>	<u>\$ 121,954</u>	<u>\$ 1,828,984</u>	<u>\$ 38</u>	<u>\$ 1,264</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2006

	Title IV-E Fund	Housing Improvement Project Fund	Title II Fund	Wireless 9-1-1 Fund	Ohio Children's Trust Fund
ASSETS					
Cash and cash equivalents.....	\$ 579,256	\$ 17,701	\$ 27,361	\$ 104,802	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	6,661	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	65,079	60,512	44,261	2,452	20,736
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 650,996</u>	<u>\$ 78,213</u>	<u>\$ 71,622</u>	<u>\$ 107,254</u>	<u>\$ 20,736</u>
LIABILITIES					
Accounts payable.....	\$ 165	\$ -	\$ 88	\$ 721	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	2,142	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	17,700	25,000	-	-
Intergovernmental payable.....	-	-	1,099	-	-
Deferred revenue.....	-	60,512	28,018	-	20,736
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>165</u>	<u>78,212</u>	<u>56,347</u>	<u>721</u>	<u>20,736</u>
FUND BALANCES:					
Reserved for encumbrances	-	3,040	-	59,335	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	-	131	-	-
Unreserved:					
Undesignated (deficits)	650,831	(3,039)	15,144	47,198	-
Total fund balances (deficits).....	<u>650,831</u>	<u>1</u>	<u>15,275</u>	<u>106,533</u>	<u>-</u>
Total liabilities and fund balances....	<u>\$ 650,996</u>	<u>\$ 78,213</u>	<u>\$ 71,622</u>	<u>\$ 107,254</u>	<u>\$ 20,736</u>

(Continued)

Totals

\$ 12,376,126
314,579
2,565,002
37,567
54,972
8,164
194,059
3,846
712,420
2,509,517
2,923
27,709
<hr/>
\$ 18,806,884
<hr/>
508,620
161,411
213,233
3,021
29,480
546,962
262,671
4,568,560
117
537
<hr/>
6,294,612
<hr/>
1,135,674
589,233
81,653
<hr/>
10,705,712
<hr/>
12,512,272
<hr/>
\$ 18,806,884
<hr/>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2006

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	37,008	381,658	14,463	1,254,335
Licenses and permits.....	290,176	-	-	-
Fines and forfeitures.....	16,265	-	-	-
Intergovernmental.....	-	2,016,772	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	6,678	-	-	-
Other.....	-	16,419	-	299
Total revenues.....	<u>350,127</u>	<u>2,414,849</u>	<u>14,463</u>	<u>1,254,634</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	1,363,217
Judicial	-	-	14,117	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	287,014	-	-	-
Human services	-	2,653,451	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>287,014</u>	<u>2,653,451</u>	<u>14,117</u>	<u>1,363,217</u>
Excess of revenues over (under) expenditures	<u>63,113</u>	<u>(238,602)</u>	<u>346</u>	<u>(108,583)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	339,390	-	-
Transfers out.....	-	-	-	(200,000)
Total other financing sources (uses).....	<u>-</u>	<u>339,390</u>	<u>-</u>	<u>(200,000)</u>
Net changes in fund balances.....	63,113	100,788	346	(308,583)
Fund balances (deficit) - beginning of year.....	142,908	662,169	118,077	1,997,167
Fund balances (deficits) - end of year.....	<u>\$ 206,021</u>	<u>\$ 762,957</u>	<u>\$ 118,423</u>	<u>\$ 1,688,584</u>

<u>Treasurer's Prepayment Fund</u>	<u>Road and Bridge Fund</u>	<u>Youth Services Fund</u>	<u>Enforcement and Education Fund</u>	<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>Commissary Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	275,384	116,670
-	-	-	-	-	-	-
-	20,018	-	1,593	-	-	-
-	-	702,550	-	-	-	-
-	-	-	-	155,852	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	16,532	-	-	-	-
-	<u>20,018</u>	<u>719,082</u>	<u>1,593</u>	<u>155,852</u>	<u>275,384</u>	<u>116,670</u>
-	-	-	-	-	-	-
-	-	-	-	-	196,600	-
-	-	605,946	-	-	-	101,122
-	7,460	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>7,460</u>	<u>605,946</u>	<u>-</u>	<u>-</u>	<u>196,600</u>	<u>101,122</u>
-	12,558	113,136	1,593	155,852	78,784	15,548
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(14,000)	-
-	-	-	-	-	(14,000)	-
-	12,558	113,136	1,593	155,852	64,784	15,548
801	25,080	582,549	24,997	731,133	382,743	15,888
<u>\$ 801</u>	<u>\$ 37,638</u>	<u>\$ 695,685</u>	<u>\$ 26,590</u>	<u>\$ 886,985</u>	<u>\$ 447,527</u>	<u>\$ 31,436</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, 2006

	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	13,970	21,682	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	2,206,943	-	398,355	22,661
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	115,480	-	-	-
Total revenues.....	<u>2,322,423</u>	<u>13,970</u>	<u>420,037</u>	<u>22,661</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	13,506	-	-
Public safety	-	-	389,110	23,987
Public works	-	-	-	-
Health	-	-	-	-
Human services	3,616,483	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>3,616,483</u>	<u>13,506</u>	<u>389,110</u>	<u>23,987</u>
Excess of revenues over (under) expenditures	<u>(1,294,060)</u>	<u>464</u>	<u>30,927</u>	<u>(1,326)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease.....	-	-	-	-
Transfers in.....	1,341,643	-	80,000	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>1,341,643</u>	<u>-</u>	<u>80,000</u>	<u>-</u>
Net changes in fund balances.....	47,583	464	110,927	(1,326)
Fund balances (deficit) - beginning of year.....	189,052	3,691	46,326	12,516
Fund balances (deficits) - end of year.....	<u>\$ 236,635</u>	<u>\$ 4,155</u>	<u>\$ 157,253</u>	<u>\$ 11,190</u>

(Continued)

<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>	<u>Computer Fund</u>	<u>Certificate of Title Administration Fund</u>	<u>County Recorder Equipment Fund</u>	<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	709,777	121,208	16,437	-
34,612	-	-	-	-	-	-
-	-	55,341	-	-	-	75
-	515	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>34,612</u>	<u>515</u>	<u>55,341</u>	<u>709,777</u>	<u>121,208</u>	<u>16,437</u>	<u>75</u>
-	-	-	-	128,542	-	-
-	-	32,568	647,192	-	6,020	-
-	-	-	-	-	-	-
34,616	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,391	6,254	-	-
-	-	-	289	1,593	-	-
<u>34,616</u>	<u>-</u>	<u>32,568</u>	<u>648,872</u>	<u>136,389</u>	<u>6,020</u>	<u>-</u>
<u>(4)</u>	<u>515</u>	<u>22,773</u>	<u>60,905</u>	<u>(15,181)</u>	<u>10,417</u>	<u>75</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(4)</u>	<u>515</u>	<u>22,773</u>	<u>60,905</u>	<u>(15,181)</u>	<u>10,417</u>	<u>75</u>
<u>2,518</u>	<u>3,056</u>	<u>158,074</u>	<u>1,039,024</u>	<u>239,978</u>	<u>26,850</u>	<u>2,015</u>
<u>\$ 2,514</u>	<u>\$ 3,571</u>	<u>\$ 180,847</u>	<u>\$ 1,099,929</u>	<u>\$ 224,797</u>	<u>\$ 37,267</u>	<u>\$ 2,090</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, 2006

	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Community Based Cor- rections Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ 1,234,531	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	69,967
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	158,162	152,944	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	316
Total revenues.....	<u>-</u>	<u>158,162</u>	<u>1,387,475</u>	<u>70,283</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	150,790	-	86,626
Public works	-	-	1,416,105	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	1,934
Interest and fiscal charges	-	-	-	1,707
Total expenditures.....	<u>-</u>	<u>150,790</u>	<u>1,416,105</u>	<u>90,267</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>7,372</u>	<u>(28,630)</u>	<u>(19,984)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease.....	-	-	-	14,259
Transfers in.....	-	-	-	-
Transfers out.....	-	-	(74,260)	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>(74,260)</u>	<u>14,259</u>
Net changes in fund balances.....	-	7,372	(102,890)	(5,725)
Fund balances (deficit) - beginning of year.....	16,703	43,086	1,132,869	205,580
Fund balances (deficits) - end of year.....	<u>\$ 16,703</u>	<u>\$ 50,458</u>	<u>\$ 1,029,979</u>	<u>\$ 199,855</u>

(Continued)

<u>Litter Enforcement Fund</u>	<u>Ohio Seat Belt Fund</u>	<u>Crossroads Center Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Community Development Block Grant Grant Fund</u>	<u>Drug Abuse Resistance Education Fund</u>	<u>Victims of Crime Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	456,211	-	-	-	-
-	-	-	-	-	-	-
-	2,270	-	-	-	-	-
403,816	-	-	-	304,969	-	88,951
-	-	-	-	-	-	-
-	-	-	24,806	12,521	-	-
-	-	200	-	-	4,775	-
-	-	513	-	-	-	-
<u>403,816</u>	<u>2,270</u>	<u>456,924</u>	<u>24,806</u>	<u>317,490</u>	<u>4,775</u>	<u>88,951</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	391,797	-	-	-	111,419
-	-	-	-	-	-	-
459,512	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	16,858	27,423	-	-
-	-	-	-	241,963	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>459,512</u>	<u>-</u>	<u>391,797</u>	<u>16,858</u>	<u>269,386</u>	<u>-</u>	<u>111,419</u>
<u>(55,696)</u>	<u>2,270</u>	<u>65,127</u>	<u>7,948</u>	<u>48,104</u>	<u>4,775</u>	<u>(22,468)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	28,299
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>28,299</u>
<u>(55,696)</u>	<u>2,270</u>	<u>65,127</u>	<u>7,948</u>	<u>48,104</u>	<u>4,775</u>	<u>5,831</u>
<u>33,081</u>	<u>7,672</u>	<u>822,673</u>	<u>686,779</u>	<u>270,125</u>	<u>12,382</u>	<u>75,706</u>
<u>\$ (22,615)</u>	<u>\$ 9,942</u>	<u>\$ 887,800</u>	<u>\$ 694,727</u>	<u>\$ 318,229</u>	<u>\$ 17,157</u>	<u>\$ 81,537</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, 2006

	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund	Local Law Enforcement Grant Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	157,635	-
Charges for services.....	18,309	66,090	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	180,750	-	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>199,059</u>	<u>66,090</u>	<u>157,635</u>	<u>-</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	164,153	18,937	-	-
Public safety	-	-	-	-
Public works	-	-	157,635	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>164,153</u>	<u>18,937</u>	<u>157,635</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>34,906</u>	<u>47,153</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	34,906	47,153	-	-
Fund balances (deficit) - beginning of year.....	148,874	143,248	-	14,328
Fund balances (deficits) - end of year.....	<u>\$ 183,780</u>	<u>\$ 190,401</u>	<u>\$ -</u>	<u>\$ 14,328</u>

(Continued)

Account-ability Grant Fund	Sanction Costs Reim-bursements Fund	Juvenile Recovery Fund	Home Fund	Major Crimes Unit Grant Fund	Transportation Coordination Grant Fund	Clean Ohio Easement Program Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	45	199,263	-	-	-	-
-	-	-	-	-	-	-
-	-	-	66,037	261,766	109,082	-
-	-	-	-	-	-	-
-	-	-	267	-	-	14,981
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	45	199,263	66,304	261,766	109,082	14,981
-	-	-	-	-	-	179,242
-	-	38,669	-	-	-	-
-	8,473	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	74,269	-	-	-
-	-	-	-	273,767	143,082	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	8,473	38,669	74,269	273,767	143,082	179,242
-	(8,428)	160,594	(7,965)	(12,001)	(34,000)	(164,261)
-	-	-	-	-	-	-
-	-	-	-	-	34,000	-
-	-	-	-	-	-	-
-	-	-	-	-	34,000	-
-	(8,428)	160,594	(7,965)	(12,001)	-	(164,261)
7,456	36,309	325,353	5,938	12,001	-	498,801
\$ 7,456	\$ 27,881	\$ 485,947	\$ (2,027)	\$ -	\$ -	\$ 334,540

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2006

	Concealed Handgun License Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Voter and Pollworker Education Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ 1,245,217	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	-
Licenses and permits.....	19,397	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	682,117	131,423	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>19,397</u>	<u>682,117</u>	<u>1,376,640</u>	<u>-</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	38
Judicial	-	-	-	-
Public safety	19,460	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	646,893	1,308,579	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>19,460</u>	<u>646,893</u>	<u>1,308,579</u>	<u>38</u>
Excess of revenues over (under) expenditures	<u>(63)</u>	<u>35,224</u>	<u>68,061</u>	<u>(38)</u>
OTHER FINANCING SOURCES (USES)				
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	(63)	35,224	68,061	(38)
Fund balances (deficit) - beginning of year.....	4,692	(155,075)	396,556	38
Fund balances (deficits) - end of year.....	<u>\$ 4,629</u>	<u>\$ (119,851)</u>	<u>\$ 464,617</u>	<u>\$ -</u>

(Continued)

Federal Emergency Management Agency Fund	Title IV-E Fund	Housing Improvement Project Fund	Title II Fund	Wireless 9-1-1 Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,479,748
-	-	-	-	-	-	157,635
-	50,300	-	-	-	-	3,822,777
-	-	-	-	-	-	344,185
-	-	-	-	-	-	95,562
-	602,153	34,488	59,482	123,918	42,695	8,750,034
-	-	-	-	-	-	156,367
-	-	-	-	-	-	52,575
-	-	-	-	-	-	11,653
-	-	-	-	-	-	149,559
-	652,453	34,488	59,482	123,918	42,695	16,020,095
-	-	-	-	-	-	1,867,639
-	1,622	-	56,707	-	-	993,491
-	-	-	-	17,385	-	1,906,115
-	-	-	-	-	-	1,581,200
-	-	-	-	-	-	781,142
-	-	-	-	-	42,695	8,268,101
-	-	34,487	-	-	-	153,037
-	-	-	-	-	-	658,812
-	-	-	-	-	-	9,579
-	-	-	-	-	-	3,589
-	1,622	34,487	56,707	17,385	42,695	16,222,705
-	650,831	1	2,775	106,533	-	(202,610)
-	-	-	-	-	-	14,259
-	-	-	-	-	-	1,823,332
-	-	-	-	-	-	(288,260)
-	-	-	-	-	-	1,549,331
-	650,831	1	2,775	106,533	-	1,346,721
1,264	-	-	12,500	-	-	11,165,551
\$ 1,264	\$ 650,831	\$ 1	\$ 15,275	\$ 106,533	\$ -	\$ 12,512,272

Fairfield County, Ohio

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

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 35,544	\$ 36,573	\$ 1,029
Licenses and permits.....	246,000	292,564	46,564
Fines and forfeitures.....	18,000	16,265	(1,735)
Donations.....	400	6,678	6,278
Total revenues.....	<u>299,944</u>	<u>352,080</u>	<u>52,136</u>
EXPENDITURES			
Current:			
Health:			
Dog and kennel:			
Personal services	151,033	145,986	5,047
Fringe benefits	79,007	64,276	14,731
Materials and supplies	37,264	36,887	377
Contractual services	30,600	27,875	2,725
Capital outlay	22,550	22,538	12
Total expenditures.....	<u>320,454</u>	<u>297,562</u>	<u>22,892</u>
Net change in fund balance.....	(20,510)	54,518	75,028
Fund balance - beginning of year	133,181	133,181	-
Prior year encumbrances appropriated.....	20,510	20,510	-
Fund balance - end of year	<u>\$ 133,181</u>	<u>\$ 208,209</u>	<u>\$ 75,028</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 316,000	\$ 384,136	\$ 68,136
Intergovernmental.....	2,444,665	1,963,451	(481,214)
Other.....	-	16,477	16,477
Total revenues.....	<u>2,760,665</u>	<u>2,364,064</u>	<u>(396,601)</u>
EXPENDITURES			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,382,334	1,294,276	88,058
Fringe benefits	637,501	517,724	119,777
Materials and supplies	15,285	8,577	6,708
Contractual services	1,219,275	1,041,913	177,362
Capital Outlay	15,000	7,091	7,909
Total expenditures.....	<u>3,269,395</u>	<u>2,869,581</u>	<u>399,814</u>
Excess of revenues under expenditures.....	(508,730)	(505,517)	3,213
OTHER FINANCING SOURCES			
Operating transfers in.....	339,335	339,390	55
Net change in fund balance.....	(169,395)	(166,127)	3,268
Fund balance - beginning of year	695,608	695,608	-
Prior year encumbrances appropriated.....	128,361	128,361	-
Fund balance - end of year	<u>\$ 654,574</u>	<u>\$ 657,842</u>	<u>\$ 3,268</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMPUTERIZED LEGAL RESEARCH FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 19,500	\$ 15,073	\$ (4,427)
EXPENDITURES			
Current:			
General government - judicial:			
Computerized legal research:			
Materials and supplies	1,500	-	1,500
Contractual services	26,322	23,822	2,500
Capital outlay	29,678	20,295	9,383
Total expenditures.....	57,500	44,117	13,383
Net change in fund balance.....	(38,000)	(29,044)	8,956
Fund balance - beginning of year	102,629	102,629	-
Prior year encumbrances appropriated	13,000	13,000	-
Fund balance - end of year	<u>\$ 77,629</u>	<u>\$ 86,585</u>	<u>\$ 8,956</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 965,000	\$ 1,254,335	\$ 289,335
Other.....	-	299	299
Total revenues.....	<u>965,000</u>	<u>1,254,634</u>	<u>289,634</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services	497,172	449,158	48,014
Fringe benefits	208,801	177,788	31,013
Materials and supplies	44,600	13,207	31,393
Contractual services	1,148,660	904,418	244,242
Capital outlay	15,898	14,484	1,414
Total expenditures.....	<u>1,915,131</u>	<u>1,559,055</u>	<u>356,076</u>
Excess of revenues under expenditures.....	(950,131)	(304,421)	645,710
OTHER FINANCING USES			
Operating transfers out.....	(200,000)	(200,000)	-
Net change in fund balance.....	(1,150,131)	(504,421)	645,710
Fund balance - beginning of year	1,307,698	1,307,698	-
Prior year encumbrances appropriated.....	722,660	722,660	-
Fund balance - end of year	<u>\$ 880,227</u>	<u>\$ 1,525,937</u>	<u>\$ 645,710</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Treasurer's prepayment:			
Fringe benefits	61	61	-
Net change in fund balance.....	(61)	(61)	-
Fund balance - beginning of year	862	862	-
Fund balance - end of year	<u>\$ 801</u>	<u>\$ 801</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ROAD AND BRIDGE FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 42,051	\$ 19,109	\$ (22,942)
EXPENDITURES			
Current:			
Public works:			
Road and bridge:			
Personal services	19,406	6,204	13,202
Fringe benefits	22,645	1,404	21,241
Total expenditures.....	42,051	7,608	34,443
Net change in fund balance.....	-	11,501	11,501
Fund balance - beginning of year	24,861	24,861	-
Fund balance - end of year	<u>\$ 24,861</u>	<u>\$ 36,362</u>	<u>\$ 11,501</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
YOUTH SERVICES FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 745,219	\$ 716,970	\$ (28,249)
Other.....	-	16,532	16,532
Total Revenues.....	<u>745,219</u>	<u>733,502</u>	<u>(11,717)</u>
EXPENDITURES			
Current:			
Public safety:			
Youth services:			
Personal services	466,800	423,996	42,804
Fringe benefits	227,380	174,128	53,252
Materials and supplies	25,000	-	25,000
Contractual services	9,559	285	9,274
Capital outlay	25,000	-	25,000
Total expenditures.....	<u>753,739</u>	<u>598,409</u>	<u>155,330</u>
Net change in fund balance.....	(8,520)	135,093	143,613
Fund balance - beginning of year	478,948	478,948	-
Fund balance - end of year	<u>\$ 470,428</u>	<u>\$ 614,041</u>	<u>\$ 143,613</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENFORCEMENT AND EDUCATION FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 3,200	\$ 1,561	\$ (1,639)
EXPENDITURES			
Current:			
Public safety:			
Enforcement and education:			
Capital outlay	3,200	-	3,200
Net change in fund balance.....	-	1,561	1,561
Fund balance - beginning of year	24,997	24,997	-
Fund balance - end of year.....	<u>\$ 24,997</u>	<u>\$ 26,558</u>	<u>\$ 1,561</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DITCH MAINTENANCE FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ -	\$ 155,852	\$ 155,852
EXPENDITURES			
Total Expenditures.....	-	-	-
Net change in fund balance.....	-	155,852	155,852
Fund balance - beginning of year	<u>731,133</u>	<u>731,133</u>	<u>-</u>
Fund balance - end of year	<u>\$ 731,133</u>	<u>\$ 886,985</u>	<u>\$ 155,852</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 206,000	\$ 275,384	\$ 69,384
EXPENDITURES			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services	121,406	112,336	9,070
Fringe benefits	66,187	57,625	8,562
Materials and supplies	5,200	3,244	1,956
Contractual services	58,097	26,025	32,072
Capital outlay	14,500	4,962	9,538
Total expenditures.....	265,390	204,192	61,198
Excess of revenues over (under) expenditures.....	(59,390)	71,192	130,582
OTHER FINANCING USES			
Operating transfers out.....	(14,000)	(14,000)	-
Net change in fund balance.....	(73,390)	57,192	130,582
Fund balance - beginning of year	392,541	392,541	-
Prior year encumbrances appropriated.....	2,397	2,397	-
Fund balance - end of year	\$ 321,548	\$ 452,130	\$ 130,582

Fairfield County, Ohio

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

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 104,000	\$ 115,415	\$ 11,415
EXPENDITURES			
Current:			
Public safety:			
Commissary:			
Personal services	6,790	5,371	1,419
Materials and supplies	92,768	92,768	-
Capital outlay	1,528	1,528	-
Other	1,000	485	515
Total expenditures.....	<u>102,086</u>	<u>100,152</u>	<u>1,934</u>
Net change in fund balance.....	1,914	15,263	13,349
Fund balance - beginning of year	22,238	22,238	-
Prior year encumbrances appropriated.....	296	296	-
Fund balance - end of year	<u>\$ 24,448</u>	<u>\$ 37,797</u>	<u>\$ 13,349</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 2,137,000	\$ 2,127,963	\$ (9,037)
Other	78,100	115,313	37,213
Total revenues	2,215,100	2,243,276	28,176
EXPENDITURES			
Current:			
Human services:			
Children services:			
Contractual services	3,635,000	3,593,237	41,763
Excess of revenues under expenditures	(1,419,900)	(1,349,961)	69,939
OTHER FINANCING SOURCES			
Operating transfers in	1,316,574	1,341,643	25,069
Net change in fund balance	(103,326)	(8,318)	95,008
Fund balance - beginning of year	208,697	208,697	-
Prior year encumbrances appropriated	15,000	15,000	-
Fund balance - end of year	<u>\$ 120,371</u>	<u>\$ 215,379</u>	<u>\$ 95,008</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 16,551	\$ 13,960	\$ (2,591)
EXPENDITURES			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services	16,551	13,506	3,045
Net change in fund balance.....	-	454	454
Fund balance - beginning of year	2,591	2,591	-
Fund balance - end of year	<u>\$ 2,591</u>	<u>\$ 3,045</u>	<u>\$ 454</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charge for Services.....	\$ 6,265	\$ 21,482	\$ 15,217
Intergovernmental.....	503,036	408,688	(94,348)
Total revenues.....	<u>509,301</u>	<u>430,170</u>	<u>(79,131)</u>
EXPENDITURES			
Current:			
Public safety:			
Emergency management:			
Personal services	80,250	56,848	23,402
Fringe benefits	31,522	17,754	13,768
Materials and supplies	16,728	11,854	4,874
Contractual services	111,770	65,794	45,976
Capital outlay	294,071	239,727	54,344
Total expenditures.....	<u>534,341</u>	<u>391,977</u>	<u>142,364</u>
Excess of revenues over (under) expenditures.....	(25,040)	38,193	63,233
OTHER FINANCING SOURCES			
Operating transfers in.....	-	80,000	80,000
Net change in fund balance.....	(25,040)	118,193	143,233
Fund balance - beginning of year	44,443	44,443	-
Prior year encumbrances appropriated.....	4,006	4,006	-
Fund balance - end of year	<u>\$ 23,409</u>	<u>\$ 166,642</u>	<u>\$ 143,233</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
EMERGENCY PLANNING FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 19,950	\$ 21,161	\$ 1,211
EXPENDITURES			
Current:			
Public safety:			
Emergency planning:			
Personal services	11,229	11,229	-
Fringe benefits	3,771	3,771	-
Materials and supplies	500	462	38
Contractual services	7,863	6,817	1,046
Capital outlay	2,077	2,077	-
Total expenditures.....	<u>25,440</u>	<u>24,356</u>	<u>1,084</u>
Net change in fund balance.....	(5,490)	(3,195)	2,295
Fund balance - beginning of year	<u>12,893</u>	<u>12,893</u>	-
Fund balance - end of year	<u>\$ 7,403</u>	<u>\$ 9,698</u>	<u>\$ 2,295</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MARRIAGE LICENSE FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 34,616	\$ 34,616	\$ -
EXPENDITURES			
Current:			
Health:			
Marriage license:			
Contractual services	52,230	52,230	-
Net change in fund balance.....	(17,614)	(17,614)	-
Fund balance - beginning of year	-	-	-
Prior year encumbrances appropriated.....	17,614	17,614	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
BATESON BEACH FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ -	\$ 515	\$ 515
Fund balance - beginning of year	<u>3,056</u>	<u>3,056</u>	<u>-</u>
Fund balance - end of year	<u>\$ 3,056</u>	<u>\$ 3,571</u>	<u>\$ 515</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ 70,000	\$ 58,614	\$ (11,386)
EXPENDITURES			
Current:			
General government - judicial:			
Computer:			
Materials and supplies	1,000	-	1,000
Contractual services	25,000	8,154	16,846
Capital outlay	50,500	40,531	9,969
Total expenditures.....	76,500	48,685	27,815
Net change in fund balance.....	(6,500)	9,929	16,429
Fund balance - beginning of year	114,342	114,342	-
Prior year encumbrances appropriated.....	34,000	34,000	-
Fund balance - end of year	\$ 141,842	\$ 158,271	\$ 16,429

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CERTIFICATE OF TITLE ADMINISTRATION FUND

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 630,000	\$ 694,533	\$ 64,533
EXPENDITURES			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services	434,579	432,159	2,420
Fringe benefits	190,338	162,738	27,600
Materials and supplies	37,414	23,318	14,096
Contractual services	30,523	12,669	17,854
Capital outlay	22,500	5,388	17,112
Total expenditures.....	715,354	636,272	79,082
Excess of revenues over (under) expenditures.....	(85,354)	58,261	143,615
OTHER FINANCING USES			
Operating transfers out.....	(675,527)	-	675,527
Net change in fund balance.....	(760,881)	58,261	819,142
Fund balance - beginning of year	1,021,284	1,021,284	-
Prior year encumbrances appropriated.....	6,437	6,437	-
Fund balance - end of year	\$ 266,840	\$ 1,085,982	\$ 819,142

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COUNTY RECORDER EQUIPMENT FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 200,000	\$ 123,544	\$ (76,456)
EXPENDITURES			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services	201,707	149,664	52,043
Capital outlay	20,000	16,971	3,029
Total expenditures	221,707	166,635	55,072
Net change in fund balance	(21,707)	(43,091)	(21,384)
Fund balance - beginning of year	217,532	217,532	-
Prior year encumbrances appropriated	21,707	21,707	-
Fund balance - end of year	<u>\$ 217,532</u>	<u>\$ 196,148</u>	<u>\$ (21,384)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
PARENT EDUCATION FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 16,000	\$ 18,200	\$ 2,200
EXPENDITURES			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies	1,000	-	1,000
Contractual services	13,000	6,020	6,980
Total expenditures.....	14,000	6,020	7,980
Net change in fund balance.....	2,000	12,180	10,180
Fund balance - beginning of year	23,141	23,141	-
Fund balance - end of year	<u>\$ 25,141</u>	<u>\$ 35,321</u>	<u>\$ 10,180</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
INDIGENT CHILDREN DRIVERS FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 150	\$ 75	\$ (75)
EXPENDITURES			
Current:			
General government - judicial:			
Indigent children drivers:			
Other	150	-	150
Net change in fund balance.....	-	75	75
Fund balance - beginning of year	2,015	2,015	-
Fund balance - end of year	<u>\$ 2,015</u>	<u>\$ 2,090</u>	<u>\$ 75</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 158,162	\$ 158,162	\$ -
EXPENDITURES			
Current:			
Public safety:			
Adult community based corrections:			
Personal services	122,216	116,605	5,611
Fringe benefits	47,217	34,879	12,338
Total expenditures.....	169,433	151,484	17,949
Excess of revenues over (under) expenditures	(11,271)	6,678	17,949
OTHER FINANCING SOURCES (USES)			
Advances in	-	30,098	30,098
Advances out	-	(30,098)	(30,098)
Total other financing sources (uses)	-	-	-
Net change in fund balance	(11,271)	6,678	17,949
Fund balance - beginning of year	14,828	14,828	-
Fund balance - end of year	\$ 3,557	\$ 21,506	\$ 17,949

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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property and other taxes.....	\$ 1,179,406	\$ 1,218,826	\$ 39,420
Intergovernmental.....	156,094	156,421	327
Total revenues.....	<u>1,335,500</u>	<u>1,375,247</u>	<u>39,747</u>
EXPENDITURES			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Capital outlay	1,533,666	1,513,482	20,184
Other	22,052	21,529	523
Total expenditures.....	<u>1,555,718</u>	<u>1,535,011</u>	<u>20,707</u>
Excess of revenues under expenditures.....	(220,218)	(159,764)	60,454
OTHER FINANCING USES			
Operating transfers out.....	(74,260)	(74,260)	-
Net change in fund balance.....	(294,478)	(234,024)	60,454
Fund balance - beginning of year	1,109,358	1,109,358	-
Prior year encumbrances appropriated.....	49,529	49,529	-
Fund balance - end of year	<u>\$ 864,409</u>	<u>\$ 924,863</u>	<u>\$ 60,454</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 53,400	\$ 71,656	\$ 18,256
Other.....	-	962	962
Total revenues.....	<u>53,400</u>	<u>72,618</u>	<u>19,218</u>
EXPENDITURES			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services	10,108	8,512	1,596
Fringe benefits	7,003	2,596	4,407
Materials and supplies	7,725	7,679	46
Contractual services	58,700	42,219	16,481
Capital outlay	24,000	20,000	4,000
Total expenditures.....	<u>107,536</u>	<u>81,006</u>	<u>26,530</u>
Excess of revenues under expenditures.....	(54,136)	(8,388)	45,748
OTHER FINANCING SOURCES			
Operating transfers in.....	19,600	-	(19,600)
Net change in fund balance.....	(34,536)	(8,388)	26,148
Fund balance - beginning of year	170,557	170,557	-
Prior year encumbrances appropriated.....	16,925	16,925	-
Fund balance - end of year	<u>\$ 152,946</u>	<u>\$ 179,094</u>	<u>\$ 26,148</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 415,216	\$ 403,816	\$ (11,400)
EXPENDITURES			
Current:			
Health:			
Litter enforcement:			
Personal services	38,906	38,906	-
Fringe benefits	19,566	18,363	1,203
Materials and supplies	28,911	28,911	-
Contractual services	409,129	408,555	574
Capital outlay	75	-	75
Other	8,051	8,051	-
Total expenditures	504,638	502,786	1,852
Excess of revenues under expenditures	(89,422)	(98,970)	(9,548)
OTHER FINANCING SOURCES			
Advances in	-	20,000	20,000
Net change in fund balance	(89,422)	(78,970)	10,452
Fund balance - beginning of year	69,961	69,961	-
Prior year encumbrances appropriated	21,680	21,680	-
Fund balance - end of year	<u>\$ 2,219</u>	<u>\$ 12,671</u>	<u>\$ 10,452</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OHIO SEAT BELT FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ -	\$ 2,270	\$ 2,270
EXPENDITURES			
Total Expenditures.....	-	-	-
Net change in fund balance.....	-	2,270	2,270
Fund balance - beginning of year	<u>7,672</u>	<u>7,672</u>	<u>-</u>
Fund balance - end of year	<u>\$ 7,672</u>	<u>\$ 9,942</u>	<u>\$ 2,270</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CROSSROADS CENTER FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 385,000	\$ 602,057	\$ 217,057
Donations.....	3,000	200	(2,800)
Total revenues.....	<u>388,000</u>	<u>602,257</u>	<u>214,257</u>
EXPENDITURES			
Current:			
Public safety:			
Crossroads center:			
Personal services	230,000	225,989	4,011
Fringe benefits	92,700	64,105	28,595
Materials and supplies	26,424	15,120	11,304
Contractual services	80,446	73,885	6,561
Capital outlay	20,000	11,127	8,873
Total expenditures.....	<u>449,570</u>	<u>390,226</u>	<u>59,344</u>
Net change in fund balance.....	(61,570)	212,031	273,601
Fund balance - beginning of year	625,413	625,413	-
Prior year encumbrances appropriated.....	5,571	5,571	-
Fund balance - end of year	<u>\$ 569,414</u>	<u>\$ 843,015</u>	<u>\$ 273,601</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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 611,925	\$ 352,039	\$ (259,886)
Interest.....	-	16	16
Total revenues.....	<u>611,925</u>	<u>352,055</u>	<u>(259,870)</u>
EXPENDITURES			
Current:			
Urban development and housing:			
Community development block grant:			
Contractual services	370,409	370,409	-
Capital outlay	48,500	48,500	-
Total Expenditures.....	<u>418,909</u>	<u>418,909</u>	<u>-</u>
Excess of revenues over (under) expenditures.....	<u>193,016</u>	<u>(66,854)</u>	<u>(259,870)</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	91,480	91,480
Advances out.....	-	(175,480)	(175,480)
Total other financing sources (uses).....	<u>-</u>	<u>(84,000)</u>	<u>(84,000)</u>
Net change in fund balance.....	193,016	(150,854)	(343,870)
Fund balance - beginning of year	10,469	10,469	-
Prior year encumbrances appropriated.....	210,025	210,025	-
Fund balance - end of year	<u>\$ 413,510</u>	<u>\$ 69,640</u>	<u>\$ (343,870)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DRUG ABUSE RESISTANCE EDUCATION FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Donations.....	\$ -	\$ 4,775	\$ 4,775
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	4,775	4,775
Fund balance - beginning of year	12,382	12,382	-
Fund balance - end of year	<u>\$ 12,382</u>	<u>\$ 17,157</u>	<u>\$ 4,775</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIMS OF CRIME FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 97,106	\$ 88,552	\$ (8,554)
EXPENDITURES			
Current:			
Public safety:			
Victims of crime:			
Personal services	89,168	89,144	24
Fringe benefits	18,350	17,981	369
Materials and supplies	612	567	45
Contractual services	2,840	1,665	1,175
Capital outlay	1,545	1,539	6
Total expenditures.....	<u>112,515</u>	<u>110,896</u>	<u>1,619</u>
Excess of revenues under expenditures.....	<u>(15,409)</u>	<u>(22,344)</u>	<u>(6,935)</u>
OTHER FINANCING SOURCES (USES)			
Advances out.....	-	(4,000)	(4,000)
Operating transfers in.....	27,940	28,299	359
Operating transfers out.....	(264)	-	264
Total other financing sources (uses).....	<u>27,676</u>	<u>24,299</u>	<u>(3,377)</u>
Net change in fund balance	12,267	1,955	(10,312)
Fund balance - beginning of year	68,987	68,987	-
Fund balance - end of year	<u>\$ 81,254</u>	<u>\$ 70,942</u>	<u>\$ (10,312)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DRUG COURT PROGRAM FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 90,135	\$ 50,877	\$ (39,258)
Intergovernmental.....	154,865	185,614	30,749
Total revenues.....	<u>245,000</u>	<u>236,491</u>	<u>(8,509)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Drug court program:			
Personal services	134,750	117,863	16,887
Fringe benefits	46,350	36,606	9,744
Materials and supplies	8,530	1,519	7,011
Contractual services	11,388	5,854	5,534
Capital outlay	5,000	-	5,000
Total expenditures.....	<u>206,018</u>	<u>161,842</u>	<u>44,176</u>
Excess of revenues over expenditures.....	<u>38,982</u>	<u>74,649</u>	<u>35,667</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	25,000	25,000
Advances out.....	-	(55,000)	(55,000)
Total other financing sources (uses).....	<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net change in fund balance.....	38,982	44,649	5,667
Fund balance - beginning of year	144,584	144,584	-
Prior year encumbrances appropriated.....	518	518	-
Fund balance - end of year	<u>\$ 184,084</u>	<u>\$ 189,751</u>	<u>\$ 5,667</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 66,000	\$ 66,052	\$ 52
EXPENDITURES			
Current:			
General governmental - judicial:			
Special Projects:			
Personal services	10,000	-	10,000
Fringe benefits	26,540	9,479	17,061
Materials and supplies	3,000	-	3,000
Contractual services	46,000	33,618	12,382
Capital outlay	37,000	-	37,000
Total expenditures.....	<u>122,540</u>	<u>43,097</u>	<u>79,443</u>
Net change in fund balance.....	(56,540)	22,955	79,495
Fund balance - beginning of year	135,409	135,409	-
Prior year encumbrances appropriated	24,000	24,000	-
Fund balance - end of year	<u>\$ 102,869</u>	<u>\$ 182,364</u>	<u>\$ 79,495</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging taxes.....	\$ 156,000	\$ 151,633	\$ (4,367)
EXPENDITURES			
Current:			
Public works:			
Reese-peters home:			
Other	151,487	151,487	-
Net change in fund balance.....	4,513	146	(4,367)
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ 4,513</u>	<u>\$ 146</u>	<u>\$ (4,367)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ACCOUNTABILITY GRANT FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total expenditures.....	-	-	-
Excess of revenues over expenditures.....	-	-	-
OTHER FINANCING SOURCES			
Operating transfers in.....	7,456	-	(7,456)
Net change in fund balance.....	7,456	-	(7,456)
Fund balance - beginning of year	7,456	7,456	-
Fund balance - end of year	<u>\$ 14,912</u>	<u>\$ 7,456</u>	<u>\$ (7,456)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SANCTION COSTS REIMBURSEMENTS FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ -	\$ 45	\$ 45
EXPENDITURES			
Current:			
Public safety:			
Sanction costs reimbursements:			
Capital outlay	35,000	12,673	22,327
Net change in fund balance.....	(35,000)	(12,628)	22,372
Fund balance - beginning of year	36,309	36,309	-
Fund balance - end of year	<u>\$ 1,309</u>	<u>\$ 23,681</u>	<u>\$ 22,372</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 172,100	\$ 198,449	\$ 26,349
EXPENDITURES			
Current:			
General government - judicial:			
Juvenile recovery:			
Personal services	10,000	5,700	4,300
Fringe benefits	1,920	960	960
Contractual services	85,180	31,534	53,646
Total Expenditures.....	97,100	38,194	58,906
Excess of revenues over expenditures.....	75,000	160,255	85,255
OTHER FINANCING USES			
Operating transfers out.....	(75,000)	-	75,000
Net change in fund balance.....	-	160,255	160,255
Fund balance - beginning of year	311,852	311,852	-
Fund balance - end of year	\$ 311,852	\$ 472,107	\$ 160,255

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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 322,000	\$ 66,037	\$ (255,963)
Interest.....	-	262	262
Total revenues.....	<u>322,000</u>	<u>66,299</u>	<u>(255,701)</u>
EXPENDITURES			
Current:			
Urban development and housing:			
Home:			
Contractual services	102,191	102,191	-
Capital outlay	5,821	-	5,821
Total Expenditures.....	<u>108,012</u>	<u>102,191</u>	<u>5,821</u>
Excess of revenues over (under) expenditures.....	<u>213,988</u>	<u>(35,892)</u>	<u>(249,880)</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	36,532	36,532
Advances out.....	-	(10,715)	(10,715)
Operating transfers in.....	944	-	(944)
Total other financing sources (uses).....	<u>944</u>	<u>25,817</u>	<u>24,873</u>
Net change in fund balance.....	214,932	(10,075)	(225,007)
Fund balance - beginning of year	5,900	5,900	-
Prior year encumbrances appropriated.....	32,000	32,000	-
Fund balance - end of year	<u>\$ 252,832</u>	<u>\$ 27,825</u>	<u>\$ (225,007)</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 273,767	\$ 273,767	\$ -
EXPENDITURES			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services	<u>273,767</u>	<u>273,767</u>	<u>-</u>
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
TRANSPORTATION COORDINATION GRANT FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 143,082	\$ 109,082	\$ (34,000)
EXPENDITURES			
Current:			
Health:			
Transportation coordination grant:			
Contractual services	143,082	143,082	-
Excess of revenues under expenditures.....	-	(34,000)	(34,000)
OTHER FINANCING SOURCES (USES)			
Advances in	-	8,000	8,000
Advances out.....	-	(8,000)	(8,000)
Operating transfers in.....	-	34,000	34,000
Total other financing sources (uses).....	-	34,000	34,000
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
CLEAN OHIO EASEMENT PROGRAM FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 16,432	\$ 16,432	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services	514,432	514,432	-
Net change in fund balance.....	(498,000)	(498,000)	-
Fund balance - beginning of year	-	-	-
Prior year encumbrances appropriated.....	498,000	498,000	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
CONCEALED HANDGUN LICENSE FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lincenses and permits.....	\$ 25,000	\$ 19,420	\$ (5,580)
EXPENDITURES			
Current:			
Public safety:			
Concealed handgun license:			
Personal services	12,000	9,512	2,488
Fringe benefits	2,280	1,695	585
Contractual services	9,143	9,143	-
Total expenditures.....	<u>23,423</u>	<u>20,350</u>	<u>3,073</u>
Net change in fund balance.....	1,577	(930)	(2,507)
Fund balance - beginning of year	6,481	6,481	-
Prior year encumbrances appropriated.....	143	143	-
Fund balance - end of year	<u>\$ 8,201</u>	<u>\$ 5,694</u>	<u>\$ (2,507)</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 640,000	\$ 651,084	\$ 11,084
EXPENDITURES			
Current:			
Human services:			
Workforce development:			
Contractual services	<u>788,882</u>	<u>739,010</u>	<u>49,872</u>
Net change in fund balance.....	(148,882)	(87,926)	60,956
Fund balance - beginning of year	99,460	99,460	-
Prior year encumbrances appropriated.....	<u>77,882</u>	<u>77,882</u>	-
Fund balance - end of year	<u>\$ 28,460</u>	<u>\$ 89,416</u>	<u>\$ 60,956</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property taxes.....	\$ 1,205,000	\$ 1,229,512	\$ 24,512
Intergovernmental.....	129,000	131,423	2,423
Total revenues.....	<u>1,334,000</u>	<u>1,360,935</u>	<u>26,935</u>
EXPENDITURES			
Current:			
Human services:			
Older adult services levy:			
Contractual services	1,514,738	1,435,757	78,981
Capital outlay	54,333	21,166	33,167
Total expenditures.....	<u>1,569,071</u>	<u>1,456,923</u>	<u>112,148</u>
Net change in fund balance.....	(235,071)	(95,988)	139,083
Fund balance - beginning of year	407,822	407,822	-
Prior year encumbrances appropriated.....	54,772	54,772	-
Fund balance - end of year	<u>\$ 227,523</u>	<u>\$ 366,606</u>	<u>\$ 139,083</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
VOTER AND POLLWORKER EDUCATION FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Voter and pollworker education:			
Contractual services	38	38	-
Net change in fund balance.....	(38)	(38)	-
Fund balance - beginning of year	38	38	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TITLE IV-E FUND

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 520,000	\$ 537,074	\$ 17,074
EXPENDITURES			
Current:			
General government - judicial:			
Title IV-E:			
Materials and supplies	10,000	200	9,800
Contractual services	508,000	1,257	506,743
Capital outlay	2,000	-	2,000
Total expenditures.....	520,000	1,457	518,543
Net change in fund balance.....	-	535,617	535,617
Fund balance - beginning of year	-	-	-
Fund balance - end of year	\$ -	\$ 535,617	\$ 535,617

Fairfield County, Ohio

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

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 95,000	\$ 34,488	\$ (60,512)
EXPENDITURES			
Current:			
Human services:			
Older adult services levy:			
Contractual services	38,081	37,527	554
Excess of revenues over (under) expenditures.....	56,919	(3,039)	(59,958)
OTHER FINANCING SOURCES (USES)			
Advances in	-	34,488	34,488
Advances out.....	-	(16,788)	(16,788)
Total other financing sources (uses).....	-	17,700	17,700
Net change in fund balance.....	56,919	14,661	(42,258)
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ 56,919</u>	<u>\$ 14,661</u>	<u>\$ (42,258)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
TITLE II FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 50,000	\$ 43,239	\$ (6,761)
EXPENDITURES			
Current:			
General government - judicial:			
Title II:			
Personal services	38,000	31,052	6,948
Fringe benefits	10,500	8,508	1,992
Contractual services	14,000	13,818	182
Total Expenditures.....	<u>62,500</u>	<u>53,378</u>	<u>9,122</u>
Excess of revenues under expenditures.....	(12,500)	(10,139)	2,361
OTHER FINANCING SOURCES			
Advances in	-	25,000	25,000
Net change in fund balance.....	(12,500)	14,861	27,361
Fund balance - beginning of year	12,500	12,500	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 27,361</u>	<u>\$ 27,361</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 109,368	\$ 121,466	\$ 12,098
EXPENDITURES			
Current:			
Public safety:			
Wireless 9-1-1			
Contractual services	25,000	-	25,000
Capital Outlay	80,000	76,720	3,280
Total Expenditures.....	105,000	76,720	28,280
Net change in fund balance.....	4,368	44,746	40,378
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ 4,368</u>	<u>\$ 44,746</u>	<u>\$ 40,378</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OHIO CHILDREN'S TRUST FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 42,695	\$ 42,695	\$ -
EXPENDITURES			
Current:			
Human services:			
Ohio children's trust :			
Contractual services	42,695	42,695	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Debt Service Funds

The debt service funds are maintained to account for the accumulation of resources for, and the payment of, principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

The following are included in debt service funds:

Major Debt Service Fund

General Obligation Bond Retirement Fund	To account for revenue used to retire principal, interest, and related costs for general obligation bonds and for general obligation bond anticipation notes.
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Nonmajor Debt Service Funds

Special Assessment Buckeye Lake Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Buckeye Lake Sewer project.
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Special Assessment Sanitary Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Sanitary Sewer System Improvement project.
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Special Assessment 2000 High Service Area Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2000 High Service Area project.
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Special Assessment High Service Area and Little Walnut Water Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2002 High Service Area and Little Walnut Water projects.
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Special Assessment Liberty Township Sewer Fund	To account for special assessment revenue that is used to retire the sewer debt associated with the Liberty Township Sewer. For GAAP reporting purposes, this fund contains some of the activity reported in the Sewer Debt Service Fund.
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Sewer Debt Service Fund	To account for sewer revenue that is used to retire note and bond principal, interest, and related costs for sewer construction projects. For GAAP reporting purposes, this fund was split and reported in the following funds: Special Assessment Liberty Township Sewer Debt Service Fund and Sewer Enterprise Fund.
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Water Debt Service Fund	To account for water revenue that is used to retire note and bond principal, interest, and related costs for water construction projects. For GAAP reporting purposes, this fund was combined and reported in the enterprise funds as a part of the Water Fund.
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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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ -	\$ 5,196	\$ 5,196
Rent.....	880,833	875,327	(5,506)
Total revenues.....	<u>880,833</u>	<u>880,523</u>	<u>(310)</u>
EXPENDITURES			
Debt service:			
Principal retirement	2,395,000	2,395,000	-
Interest and fiscal charges	998,616	997,323	1,293
Total expenditures.....	<u>3,393,616</u>	<u>3,392,323</u>	<u>1,293</u>
Excess of revenues under expenditures.....	<u>(2,512,783)</u>	<u>(2,511,800)</u>	<u>983</u>
OTHER FINANCING SOURCES			
Proceeds of notes.....	1,000,000	1,000,000	-
Operating transfers in.....	1,503,880	1,504,730	850
Total other financing sources.....	<u>2,503,880</u>	<u>2,504,730</u>	<u>850</u>
Net change in fund balance.....	(8,903)	(7,070)	1,833
Fund balance - beginning of year.....	411,594	411,594	-
Fund balance - beginning of year.....	2,470	2,470	-
Fund balance - end of year.....	<u>\$ 405,161</u>	<u>\$ 406,994</u>	<u>\$ 1,833</u>

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2006

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
ASSETS			
Cash and cash equivalents.....	\$ 11,235	\$ 38,936	\$ 44,255
Interfund receivable.....	-	584	1,108
Special assessments receivable.....	25,113	278,160	255,833
Accrued interest receivable.....	-	274	312
Total assets.....	<u>\$ 36,348</u>	<u>\$ 317,954</u>	<u>\$ 301,508</u>
LIABILITIES			
Deferred revenue.....	\$ 25,113	\$ 278,311	\$ 256,005
Total liabilities.....	<u>25,113</u>	<u>278,311</u>	<u>256,005</u>
FUND BALANCES			
Unreserved:			
Undesignated	<u>11,235</u>	<u>39,643</u>	<u>45,503</u>
Total fund balances.....	<u>11,235</u>	<u>39,643</u>	<u>45,503</u>
Total liabilities and fund balances.....	<u>\$ 36,348</u>	<u>\$ 317,954</u>	<u>\$ 301,508</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Totals
\$ 13,854	\$ 44,795	\$ 153,075
518	767	2,977
575,205	1,320,865	2,455,176
98	316	1,000
<u>\$ 589,675</u>	<u>\$ 1,366,743</u>	<u>\$ 2,612,228</u>
<u>\$ 575,259</u>	<u>\$ 1,321,039</u>	<u>\$ 2,455,727</u>
<u>575,259</u>	<u>1,321,039</u>	<u>2,455,727</u>
<u>14,416</u>	<u>45,704</u>	<u>156,501</u>
<u>14,416</u>	<u>45,704</u>	<u>156,501</u>
<u>\$ 589,675</u>	<u>\$ 1,366,743</u>	<u>\$ 2,612,228</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS**

For the Year Ended December 31, 2006

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
REVENUES			
Special assessments.....	\$ 22,378	\$ 60,669	\$ 62,584
Interest.....	1,919	2,088	28,769
Total revenues.....	<u>24,297</u>	<u>62,757</u>	<u>91,353</u>
EXPENDITURES			
Debt service:			
Principal retirement	26,000	40,000	65,000
Interest and fiscal charges	1,300	20,207	19,678
Total expenditures.....	<u>27,300</u>	<u>60,207</u>	<u>84,678</u>
Net changes in fund balances.....	(3,003)	2,550	6,675
Fund balance - beginning of year.....	<u>14,238</u>	<u>37,093</u>	<u>38,828</u>
Fund balance - end of year.....	<u>\$ 11,235</u>	<u>\$ 39,643</u>	<u>\$ 45,503</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Totals
\$ 98,987	\$ 54,348	\$ 298,966
28,993	64,147	125,916
<u>127,980</u>	<u>118,495</u>	<u>424,882</u>
95,000	55,000	281,000
30,750	62,188	134,123
<u>125,750</u>	<u>117,188</u>	<u>415,123</u>
2,230	1,307	9,759
12,186	44,397	146,742
<u>\$ 14,416</u>	<u>\$ 45,704</u>	<u>\$ 156,501</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT BUCKEYE LAKE SEWER FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 26,745	\$ 22,378	\$ (4,367)
Interest.....	2,255	1,919	(336)
Total revenues.....	<u>29,000</u>	<u>24,297</u>	<u>(4,703)</u>
EXPENDITURES			
Debt service:			
Principal retirement	26,000	26,000	-
Interest and fiscal charges	1,300	1,300	-
Total expenditures.....	<u>27,300</u>	<u>27,300</u>	<u>-</u>
Net change in fund balance.....	1,700	(3,003)	(4,703)
Fund balance - beginning of year.....	14,238	14,238	-
Fund balance - end of year.....	<u>\$ 15,938</u>	<u>\$ 11,235</u>	<u>\$ (4,703)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT SANITARY SEWER FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 60,000	\$ 60,669	\$ 669
Interest.....	1,005	1,654	649
Total revenues.....	<u>61,005</u>	<u>62,323</u>	<u>1,318</u>
EXPENDITURES			
Debt service:			
Principal retirement	40,000	40,000	-
Interest and fiscal charges	20,207	20,207	-
Total expenditures.....	<u>60,207</u>	<u>60,207</u>	<u>-</u>
Net change in fund balance.....	798	2,116	1,318
Fund balance - beginning of year.....	36,820	36,820	-
Fund balance - end of year.....	<u>\$ 37,618</u>	<u>\$ 38,936</u>	<u>\$ 1,318</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT 2000 HIGH SERVICE AREA FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 60,522	\$ 62,584	\$ 2,062
Interest.....	24,896	27,759	2,863
Total revenues.....	<u>85,418</u>	<u>90,343</u>	<u>4,925</u>
EXPENDITURES			
Debt service:			
Principal retirement	65,000	65,000	-
Interest and fiscal charges	19,678	19,678	-
Total expenditures.....	<u>84,678</u>	<u>84,678</u>	<u>-</u>
Net change in fund balance.....	740	5,665	4,925
Fund balance - beginning of year.....	38,590	38,590	-
Fund balance - end of year.....	<u>\$ 39,330</u>	<u>\$ 44,255</u>	<u>\$ 4,925</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT HIGH SERVICE AREA AND LITTLE WALNUT WATER FUND**
For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 97,789	\$ 98,987	\$ 1,198
Interest.....	26,276	28,543	2,267
Total revenues.....	<u>124,065</u>	<u>127,530</u>	<u>3,465</u>
EXPENDITURES			
Debt service:			
Principal retirement	95,000	95,000	-
Interest and fiscal charges	30,750	30,750	-
Total expenditures.....	<u>125,750</u>	<u>125,750</u>	<u>-</u>
Net change in fund balance.....	(1,685)	1,780	3,465
Fund balance - beginning of year.....	12,074	12,074	-
Fund balance - end of year.....	<u>\$ 10,389</u>	<u>\$ 13,854</u>	<u>\$ 3,465</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SPECIAL ASSESSMENT LIBERTY TOWNSHIP SEWER FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 55,520	\$ 54,348	\$ (1,172)
Interest.....	62,368	63,566	1,198
Total revenues.....	<u>117,888</u>	<u>117,914</u>	<u>26</u>
EXPENDITURES			
Debt service:			
Principal Retirement	55,000	55,000	-
Interest and fiscal charges	62,188	62,188	-
Total expenditures.....	<u>117,188</u>	<u>117,188</u>	<u>-</u>
Net change in fund balance.....	700	726	26
Fund balance - beginning of year.....	44,069	44,069	-
Fund balance - end of year.....	<u>\$ 44,769</u>	<u>\$ 44,795</u>	<u>\$ 26</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
SEWER DEBT SERVICE FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 28,200	\$ 71,984	\$ 43,784
EXPENDITURES			
Debt service:			
Principal retirement	732,491	731,769	722
Interest and fiscal charges	686,030	686,030	-
Total expenditures.....	1,418,521	1,417,799	722
Excess of revenues under expenditures.....	(1,390,321)	(1,345,815)	44,506
OTHER FINANCING SOURCES			
Operating transfers in.....	1,687,466	1,654,498	(32,968)
Net change in fund balance.....	297,145	308,683	11,538
Fund balance - beginning of year.....	1,195,134	1,195,134	-
Fund balance - end of year.....	\$ 1,492,279	\$ 1,503,817	\$ 11,538

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
WATER DEBT SERVICE FUND**

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 18,700	\$ 53,449	\$ 34,749
EXPENDITURES			
Debt service:			
Principal retirement	1,402,500	1,402,500	-
Interest and fiscal charges	547,080	546,997	83
Total expenditures.....	1,949,580	1,949,497	83
Excess of revenues under expenditures.....	(1,930,880)	(1,896,048)	34,832
OTHER FINANCING SOURCES			
Proceeds of notes.....	700,000	700,000	-
Operating transfers in.....	1,445,086	1,256,864	(188,222)
Total other financing sources.....	2,145,086	1,956,864	(188,222)
Net change in fund balance.....	214,206	60,816	(153,390)
Fund balance - beginning of year.....	1,011,134	1,011,134	-
Fund balance - end of year.....	<u>\$ 1,225,340</u>	<u>\$ 1,071,950</u>	<u>\$ (153,390)</u>

Nonmajor Capital Projects Funds

The capital projects funds are maintained to account for those financial resources received and used for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds). The following are included in capital projects funds:

Federal Funds – Airport Fund	To account for federal grant revenues; to be used for construction purposes at the Fairfield County Airport.
State Funds – Airport Fund	To account for state grant revenues; to be used for construction purposes at the Fairfield County Airport. There is no budgetary schedule due to there being no cash activity or budget during 2006.
Mental Retardation Facilities Fund	To account for revenue received from a state grant for major renovation work at the Adult Program Center.
Mental Health and Mental Retardation Complex Fund	To account for fees collected for the use of the rooms within the complex to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents; used for the construction of new hangars at the Fairfield County Airport.
State Capital Improvements Program Fund	To account for the state portion of revenues and expenditures for improvements to a road.
Permanent Improvement Fund	To account for transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Ohio Department of Transportation Projects Fund	To account for a federal grant and local matches to improve targeted road areas of the county.
Liberty Center County Services Complex Fund	To account for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex.
Voter Registration System Fund	To account for grant monies administered by the Ohio Secretary of State awarded to the Board of Elections for replacement of the County's voter registration equipment.
Geographical Information System Equipment Fund	To account for the retirement of a geographical information system equipment general obligation note. This fund was created on a GAAP level basis to report the pay off of the short-term bond anticipation notes for the geographical information system equipment.
Mental Health Facility – Our Place II Fund	To account for the purchase and renovation of the mental health facility called Our Place II.
Financial Management Information System Fund	To account for transfers in for the purchase and installation of a new computer system for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2006

	Federal Funds - Airport Fund	State Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund
ASSETS				
Cash and cash equivalents.....	\$ 45,123	\$ 145,454	\$ 23,679	\$ 27,703
Receivables:				
Interfund	-	-	-	-
Accrued interest	-	-	-	-
Intergovernmental	12,771	-	-	-
Total assets.....	<u>\$ 57,894</u>	<u>\$ 145,454</u>	<u>\$ 23,679</u>	<u>\$ 27,703</u>
LIABILITIES				
Accounts payable.....	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	9,601	-	-	-
Retainage payable.....	-	-	-	-
Deferred revenue.....	4,723	-	-	-
Accrued interest payable.....	-	-	-	-
Notes payable.....	-	-	-	-
Total liabilities.....	<u>14,324</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Reserved for encumbrances	-	-	-	-
Unreserved:				
Undesignated (deficit)	43,570	145,454	23,679	27,703
Total fund balances (deficit).....	<u>43,570</u>	<u>145,454</u>	<u>23,679</u>	<u>27,703</u>
Total liabilities and fund balances.....	<u>\$ 57,894</u>	<u>\$ 145,454</u>	<u>\$ 23,679</u>	<u>\$ 27,703</u>

Airport Hangar Construction Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Liberty Center County Services Complex Fund
\$ 6,435	\$ 28,287	\$ 1,263,996	\$ 240,828	\$ 426,250
-	-	-	-	806
-	-	-	-	1,337
-	-	-	709,970	-
<u>\$ 6,435</u>	<u>\$ 28,287</u>	<u>\$ 1,263,996</u>	<u>\$ 950,798</u>	<u>\$ 428,393</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,920
-	21,500	-	716,577	-
-	-	-	57,024	-
-	-	-	57,675	735
343	-	-	-	-
35,000	-	-	-	-
<u>35,343</u>	<u>21,500</u>	<u>-</u>	<u>831,276</u>	<u>2,655</u>
-	-	-	718	-
<u>(28,908)</u>	<u>6,787</u>	<u>1,263,996</u>	<u>118,804</u>	<u>425,738</u>
<u>(28,908)</u>	<u>6,787</u>	<u>1,263,996</u>	<u>119,522</u>	<u>425,738</u>
<u>\$ 6,435</u>	<u>\$ 28,287</u>	<u>\$ 1,263,996</u>	<u>\$ 950,798</u>	<u>\$ 428,393</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

(Continued)

December 31, 2006

	Voter Registration System Fund	Financial Management Information System Fund	Totals
ASSETS			
Cash and cash equivalents.....	\$ 735	\$ 284,184	\$ 2,492,674
Receivables:			
Interfund	-	-	806
Accrued interest	-	-	1,337
Intergovernmental	-	-	722,741
Total assets.....	<u>\$ 735</u>	<u>\$ 284,184</u>	<u>\$ 3,217,558</u>
LIABILITIES			
Accounts payable.....	\$ -	\$ 15,808	\$ 17,728
Contracts payable.....	-	-	747,678
Retainage payable.....	-	-	57,024
Deferred revenue.....	-	-	63,133
Accrued interest payable.....	-	-	343
Notes payable.....	-	-	35,000
Total liabilities.....	<u>-</u>	<u>15,808</u>	<u>920,906</u>
FUND BALANCES			
Reserved for encumbrances	735	217,308	218,761
Unreserved:			
Undesignated (deficit)	-	51,068	2,077,891
Total fund balances (deficit).....	<u>735</u>	<u>268,376</u>	<u>2,296,652</u>
Total liabilities and fund balances.....	<u>\$ 735</u>	<u>\$ 284,184</u>	<u>\$ 3,217,558</u>

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Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**

For the Year Ended December 31, 2006

	Federal Funds - Airport Fund	State Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund
REVENUES				
Charges for services.....	\$ -	\$ -	\$ -	\$ 1,870
Intergovernmental.....	184,193	-	-	-
Interest.....	-	-	-	-
Total revenues.....	<u>184,193</u>	<u>-</u>	<u>-</u>	<u>1,870</u>
EXPENDITURES				
Capital outlay.....	184,948	-	5,336	79
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>184,948</u>	<u>-</u>	<u>5,336</u>	<u>79</u>
Excess of revenues over (under) expenditures	<u>(755)</u>	<u>-</u>	<u>(5,336)</u>	<u>1,791</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	10,000	-
Inception of capital lease	-	-	-	-
Transfers in	8,826	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>8,826</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Net changes in fund balances.....	8,071	-	4,664	1,791
Fund balances (deficits) - beginning of year	<u>35,499</u>	<u>145,454</u>	<u>19,015</u>	<u>25,912</u>
Fund balances (deficit) - end of year	<u>\$ 43,570</u>	<u>\$ 145,454</u>	<u>\$ 23,679</u>	<u>\$ 27,703</u>

Airport Hangar Construction Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Liberty Center County Services Complex Fund	Voter Registration System Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	284,856	-	2,453,180	-	464,940
-	-	-	-	8,049	-
-	284,856	-	2,453,180	8,049	464,940
746,736	308,239	-	2,408,161	5,320	-
-	-	-	-	-	-
28,342	-	-	-	-	-
775,078	308,239	-	2,408,161	5,320	-
(775,078)	(23,383)	-	45,019	2,729	464,940
-	-	-	-	-	-
-	-	-	-	-	-
999,903	2,187	1,000,000	74,260	-	-
(15,867)	-	-	-	-	-
984,036	2,187	1,000,000	74,260	-	-
208,958	(21,196)	1,000,000	119,279	2,729	464,940
(237,866)	27,983	263,996	243	423,009	(464,205)
\$ (28,908)	\$ 6,787	\$ 1,263,996	\$ 119,522	\$ 425,738	\$ 735

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, (Continued)
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
 For the Year Ended December 31, 2006

	Geographical Information System Equipment Fund	Mental Health Facility - Our Place II Fund	Financial Management Information System Fund	Totals
REVENUES				
Charges for services.....	\$ -	\$ -	\$ -	\$ 1,870
Intergovernmental.....	-	-	-	3,387,169
Interest.....	-	-	-	8,049
Total revenues.....	-	-	-	3,397,088
EXPENDITURES				
Capital outlay.....	-	46,219	761,893	4,466,931
Debt service				
Principal retirement	-	-	70,898	70,898
Interest and fiscal charges	15,457	-	-	43,799
Total expenditures.....	15,457	46,219	832,791	4,581,628
Excess of revenues over (under) expenditures	(15,457)	(46,219)	(832,791)	(1,184,540)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	10,000
Inception of capital lease	-	-	662,500	662,500
Transfers in	438,169	-	438,667	2,962,012
Transfers out	-	-	-	(15,867)
Total other financing sources (uses)	438,169	-	1,101,167	3,618,645
Net changes in fund balances.....	422,712	(46,219)	268,376	2,434,105
Fund balances (deficits) - beginning of year	(422,712)	46,219	-	(137,453)
Fund balances (deficit) - end of year	\$ -	\$ -	\$ 268,376	\$ 2,296,652

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FEDERAL FUNDS - AIRPORT FUND

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 319,942	\$ 246,262	\$ (73,680)
EXPENDITURES			
Current:			
Conservation and recreation:			
Federal funds - airport:			
Capital outlay	349,267	344,009	5,258
Excess of revenues under expenditures.....	(29,325)	(97,747)	(68,422)
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	128,330	128,330
Advances out.....	-	(280,585)	(280,585)
Operating transfers in.....	8,826	8,826	-
Total other financing sources (uses).....	8,826	(143,429)	(152,255)
Net change in fund balance.....	(20,499)	(241,176)	(220,677)
Fund balance - beginning of year.....	107,116	107,116	-
Prior year encumbrances appropriated.....	172,030	172,030	-
Fund balance - end of year.....	<u>\$ 258,647</u>	<u>\$ 37,970</u>	<u>\$ (220,677)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MENTAL RETARDATION FACILITIES FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health			
Mental retardation facilities			
Contractual services	13,374	-	13,374
Capital outlay	13,964	13,659	305
Total expenditures.....	<u>27,338</u>	<u>13,659</u>	<u>13,679</u>
Excess of revenues under expenditures.....	(27,338)	(13,659)	13,679
OTHER FINANCING SOURCES			
Sale of capital assets.....	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance.....	(17,338)	(3,659)	13,679
Fund balance - beginning of year.....	13,374	13,374	-
Prior year encumbrances appropriated.....	<u>13,964</u>	<u>13,964</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 10,000</u>	<u>\$ 23,679</u>	<u>\$ 13,679</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MENTAL HEALTH AND MENTAL RETARDATION COMPLEX FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 900	\$ 1,885	\$ 985
EXPENDITURES			
Current:			
Health:			
Mental health and mental retardation complex:			
Materials and supplies	1,000	-	1,000
Contractual services	7,550	100	7,450
Capital outlay	5,000	-	5,000
Total expenditures.....	<u>13,550</u>	<u>100</u>	<u>13,450</u>
Net change in fund balance.....	(12,650)	1,785	14,435
Fund balance - beginning of year.....	25,823	25,823	-
Prior year encumbrances appropriated.....	50	50	-
Fund balance - end of year.....	<u>\$ 13,223</u>	<u>\$ 27,658</u>	<u>\$ 14,435</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
AIRPORT HANGAR CONSTRUCTION FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public works:			
Airport hanger construction:			
Capital outlay	876,076	876,076	-
Excess of revenues under expenditures.....	(876,076)	(876,076)	-
OTHER FINANCING SOURCES (USES)			
Proceeds of notes.....	35,000	35,000	-
Operating transfers out.....	(50,867)	(50,867)	-
Total other financing sources (uses).....	(15,867)	(15,867)	-
Net change in fund balance.....	(891,943)	(891,943)	-
Fund balance - beginning of year.....	51,092	51,092	-
Prior year encumbrances appropriated.....	847,286	847,286	-
Fund balance - end of year.....	<u>\$ 6,435</u>	<u>\$ 6,435</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
STATE CAPITAL IMPROVEMENTS PROGRAM FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 229,184	\$ 308,126	\$ 78,942
EXPENDITURES			
Current:			
Public works:			
State capital improvements program:			
Capital outlay	346,967	320,563	26,404
Excess of revenues under expenditures.....	(117,783)	(12,437)	105,346
OTHER FINANCING SOURCES			
Operating Transfers In.....	107,225	2,187	(105,038)
Net change in fund balance.....	(10,558)	(10,250)	308
Fund balance - beginning of year.....	28,859	28,859	-
Prior year encumbrances appropriated.....	9,678	9,678	-
Fund balance - end of year.....	<u>\$ 27,979</u>	<u>\$ 28,287</u>	<u>\$ 308</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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Permanent improvement:			
Capital outlay	250,000	-	250,000
Excess of revenues under expenditures.....	(250,000)	-	250,000
OTHER FINANCING SOURCES			
Operating transfers in.....	1,000,000	1,000,000	-
Net change in fund balance.....	750,000	1,000,000	250,000
Fund balance - beginning of year.....	263,996	263,996	-
Fund balance - end of year.....	<u>\$ 1,013,996</u>	<u>\$ 1,263,996</u>	<u>\$ 250,000</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
OHIO DEPARTMENT OF TRANSPORTATION PROJECTS FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,793,187	\$ 1,802,473	\$ 9,286
EXPENDITURES			
Current:			
Public works:			
Ohio department of transportation projects:			
Capital outlay	<u>2,556,554</u>	<u>2,390,012</u>	<u>166,542</u>
Excess of revenues under expenditures.....	(763,367)	(587,539)	175,828
OTHER FINANCING SOURCES			
Operating transfers in.....	<u>74,260</u>	<u>74,260</u>	<u>-</u>
Net change in fund balance.....	(689,107)	(513,279)	175,828
Fund balance - beginning of year.....	-	-	-
Prior year encumbrances appropriated.....	<u>689,107</u>	<u>689,107</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ -</u></u>	<u><u>\$ 175,828</u></u>	<u><u>\$ 175,828</u></u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LIBERTY CENTER COUNTY SERVICES COMPLEX FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ -	\$ 8,095	\$ 8,095
EXPENDITURES			
Current:			
General government - legislative and executive:			
Liberty center county services complex:			
Capital outlay	124,000	3,400	120,600
Net change in fund balance.....	(124,000)	4,695	128,695
Fund balance - beginning of year.....	421,555	421,555	-
Fund balance - end of year.....	<u>\$ 297,555</u>	<u>\$ 426,250</u>	<u>\$ 128,695</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
VOTER REGISTRATION SYSTEM FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 464,940	\$ 464,940	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Voter registration system:			
Capital outlay	465,675	465,675	-
Net change in fund balance.....	(735)	(735)	-
Fund balance - beginning of year.....	735	735	-
Fund balance - end of year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
MENTAL HEALTH FACILITY - OUR PLACE II FUND**

For the Year Ended December 31, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Mental health facility - our place II:			
Contractual services	46,219	46,219	-
Net change in fund balance	(46,219)	(46,219)	-
Fund balance - beginning of year	46,219	46,219	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FINANCIAL MANAGEMENT INFORMATION SYSTEM FUND

For the Year Ended December 31, 2006

	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	80,000	80,000	-
Capital outlay	1,220,000	306,663	913,337
Total expenditures	1,300,000	386,663	913,337
Excess of revenues under expenditures	(1,300,000)	(386,663)	(913,337)
OTHER FINANCING SOURCES			
Operating transfers in	1,300,000	438,667	(861,333)
Net change in fund balance	-	52,004	52,004
Fund balance - beginning of year	-	-	-
Fund balance - end of year	\$ -	\$ 52,004	\$ 52,004

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. For GAAP reporting purposes, a portion of the Sewer Debt Service Fund was combined and reported as a part of this fund.

Water Fund To account for water services provided to individuals and commercial users. For GAAP reporting purposes, the Water Debt Service Fund was combined and reported as a part of this fund.

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, 2006

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 2,514,574	\$ 2,930,083	\$ 415,509
Tap-in fees.....	650,000	346,118	(303,882)
Penalties.....	26,858	29,176	2,318
Deposits.....	117,000	59,032	(57,968)
Special assessments.....	-	2,318	2,318
Other non-operating revenues.....	21,723	24,893	3,170
Interest.....	9,200	37,812	28,612
Total revenues.....	<u>3,339,355</u>	<u>3,429,432</u>	<u>90,077</u>
EXPENSES			
Personal services.....	700,000	561,226	138,774
Fringe benefits.....	256,224	156,594	99,630
Contractual services.....	1,481,784	1,328,323	153,461
Materials and supplies.....	116,320	92,060	24,260
Deposits.....	95,500	63,500	32,000
Other operating expenses.....	30,000	5,030	24,970
Capital outlay.....	272,830	145,929	126,901
Total expenses.....	<u>2,952,658</u>	<u>2,352,662</u>	<u>599,996</u>
Excess of revenues over expenses.....	386,697	1,076,770	690,073
Operating transfers in.....	480,121	-	(480,121)
Operating transfers out.....	<u>(1,908,742)</u>	<u>(1,675,998)</u>	<u>232,744</u>
Excess of revenues under expenses and operating transfers	(1,041,924)	(599,228)	442,696
Fund equity - beginning of year.....	2,528,703	2,528,703	-
Prior year encumbrances appropriated.....	<u>415,054</u>	<u>415,054</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 1,901,833</u>	<u>\$ 2,344,529</u>	<u>\$ 442,696</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 1,793,000	\$ 2,139,008	\$ 346,008
Tap-in fees.....	500,000	302,421	(197,579)
Penalties.....	35,000	30,651	(4,349)
Special assessments.....	-	3,656	3,656
Interest.....	12,882	28,898	16,016
Total revenues.....	<u>2,340,882</u>	<u>2,504,634</u>	<u>163,752</u>
EXPENSES			
Personal services.....	487,500	425,354	62,146
Fringe benefits.....	139,679	124,526	15,153
Contractual services.....	854,687	636,628	218,059
Materials and supplies.....	290,728	253,772	36,956
Other operating expenses.....	19,000	12,214	6,786
Capital outlay.....	292,903	225,604	67,299
Total expenses.....	<u>2,084,497</u>	<u>1,678,098</u>	<u>406,399</u>
Excess of revenues over expenses.....	256,385	826,536	570,151
Operating transfers out.....	<u>(1,320,296)</u>	<u>(1,278,364)</u>	<u>41,932</u>
Excess of revenues under expenses and operating transfers	(1,063,911)	(451,828)	612,083
Fund equity - beginning of year.....	1,916,818	1,916,818	-
Prior year encumbrances appropriated.....	<u>312,717</u>	<u>312,717</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 1,165,624</u>	<u>\$ 1,777,707</u>	<u>\$ 612,083</u>

Internal Service Fund

The internal service fund is maintained to account for the operations of County activities that provide services to other County departments and funds.

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

The County was self-insured for employee health care benefits until March 1, 2005. This fund accounts for claims and administration of that self-insurance program. The fund will remain active until all of the self insurance outstanding claims have been paid. The fund's budgetary information is the only financial statement presented in this section.

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, 2006

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Other non-operating revenues.....	\$ 5,000	\$ 24,286	\$ 19,286
EXPENSES			
Contractual services.....	16,140	16,140	-
Claims.....	10,000	6,133	3,867
Total expenses.....	26,140	22,273	3,867
Net change in fund equity.....	(21,140)	2,013	23,153
Fund equity - beginning of year.....	1,155,320	1,155,320	-
Fund equity - end of year.....	<u>\$ 1,134,180</u>	<u>\$ 1,157,333</u>	<u>\$ 23,153</u>

Agency Funds

The agency funds account for resources the County holds in a purely custodial capacity (assets equal liabilities) for individuals, private organizations, other County funds, or other governments.

The following are included in agency funds:

Fairfield Department of Health Fund	To account for the funds of the Department of Health. The County Auditor is the <i>ex officio</i> fiscal agent for the Department.
County Hotel Lodging Fund	To account for a three percent hotel tax collected and then forwarded to the Fairfield County Visitors and Convention Bureau.
Soil and Water Fund	To account for the fund activities of the Fairfield County Soil and Water Conservation District, a statutorily created separate political subdivision of the State. The County Auditor is the fiscal agent for the District.
Regional Planning Fund	To account for the fund activities of the Fairfield County Regional Planning Commission, a statutorily created separate political subdivision of the State. The County Auditor is the fiscal agent for the Commission.
Undivided Inheritance Tax Fund	To account for the collection of estate taxes which are then distributed to the State and to certain local governments.
Undivided Real Estate and Tangible Tax Fund	To account for the collection of real estate taxes from real estate owners, the collection of special assessments, and the undivided tangible tax revenues that are distributed to cities, villages, townships, and the County itself, as prescribed by State Statue.
Undivided Automobile Tax Fund	To account for the collection of State automobile registration fees which are then distributed to municipal corporations and townships.
Undivided Tax Fund	To account for the collection of various special assessments and local taxes.
Ohio Elections Commission Fund	To account for the fees collected from individuals filing a declaration of candidacy with the Board of Elections. These funds are then forwarded to the State of Ohio Elections Commission.
Undivided Local Tax Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes, state sales taxes, and corporate franchise taxes that are returned to the County. These monies are apportioned to local governments on a monthly basis.
Township Gasoline Tax Fund	To account for the collection of State gasoline tax revenues which are then apportioned equally to the thirteen townships in the County.

(continued)

Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Undivided Local Government Revenue Assistance Fund	To account for the collection of shared revenues from the State of Ohio that is apportioned to local governments on a monthly basis.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First Fund	To account for state grant revenues and expenditures of the Fairfield County Family, Adult, and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent of the Council.
Alimony and Child Support Fund	To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.
Multi-County Juvenile Detention District Fund	To account for the system's construction costs of a multi-county juvenile detention center.
Fairfield-Hocking Major Crimes Investigation Unit Fund	To account for the funds of the Fairfield-Hocking Major Crimes Investigation Unit. The County Auditor is the fiscal agent for the Unit.
Fairfield County Agency Transportation System Fund	To account for the funds of the Fairfield County Agency Transportation System, Inc. The County Auditor is the fiscal agent for the System.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.

(continued)

Agency Funds (continued)

Indigent Defense	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Cash and cash equivalents	\$ 323,535	\$ 3,992,064	\$ 3,975,916	\$ 339,683
Accounts receivable	491,097	519,381	491,097	519,381
External party receivable	1,766	1,617	1,766	1,617
Total assets	<u>\$ 816,398</u>	<u>\$ 4,513,062</u>	<u>\$ 4,468,779</u>	<u>\$ 860,681</u>
Liabilities				
External party payable	\$ -	\$ 70,000	\$ -	\$ 70,000
Due to others	816,398	4,443,062	4,468,779	790,681
Total liabilities	<u>\$ 816,398</u>	<u>\$ 4,513,062</u>	<u>\$ 4,468,779</u>	<u>\$ 860,681</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and cash equivalents	\$ 1,386	\$ 230,637	\$ 230,477	\$ 1,546
Property and other taxes receivable	46,082	56,009	46,082	56,009
Total assets	<u>\$ 47,468</u>	<u>\$ 286,646</u>	<u>\$ 276,559</u>	<u>\$ 57,555</u>
Liabilities				
External party payable	\$ 436	\$ -	\$ 436	\$ -
Due to others	47,032	286,646	276,123	57,555
Total liabilities	<u>\$ 47,468</u>	<u>\$ 286,646</u>	<u>\$ 276,559</u>	<u>\$ 57,555</u>
SOIL AND WATER FUND				
Assets				
Cash and cash equivalents	\$ 90,167	\$ 579,566	\$ 543,852	\$ 125,881
Total assets	<u>\$ 90,167</u>	<u>\$ 579,566</u>	<u>\$ 543,852</u>	<u>\$ 125,881</u>
Liabilities				
External party payable	\$ 2,156	\$ -	\$ 2,156	\$ -
Due to others	88,011	579,566	541,696	125,881
Total liabilities	<u>\$ 90,167</u>	<u>\$ 579,566</u>	<u>\$ 543,852</u>	<u>\$ 125,881</u>
REGIONAL PLANNING FUND				
Assets				
Cash and cash equivalents	\$ 367,987	\$ 265,664	\$ 327,508	\$ 306,143
External party receivable	-	22,732	-	22,732
Total assets	<u>\$ 367,987</u>	<u>\$ 288,396</u>	<u>\$ 327,508</u>	<u>\$ 328,875</u>
Liabilities				
External party payable	\$ 1,450	\$ -	\$ 1,450	\$ -
Due to others	366,537	288,396	326,058	328,875
Total liabilities	<u>\$ 367,987</u>	<u>\$ 288,396</u>	<u>\$ 327,508</u>	<u>\$ 328,875</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and cash equivalents	\$ 868,522	\$ 2,534,448	\$ 2,450,497	\$ 952,473
Total assets	<u>\$ 868,522</u>	<u>\$ 2,534,448</u>	<u>\$ 2,450,497</u>	<u>\$ 952,473</u>
Liabilities				
Intergovernmental payable	\$ 868,522	\$ 2,534,448	\$ 2,450,497	\$ 952,473
Total liabilities	<u>\$ 868,522</u>	<u>\$ 2,534,448</u>	<u>\$ 2,450,497</u>	<u>\$ 952,473</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Cash and cash equivalents	\$ 3,688,754	\$ 115,433,585	\$ 116,031,736	\$ 3,090,603
Property and other taxes receivable	114,572,693	119,520,586	114,572,693	119,520,586
Intergovernmental receivable	5,615,534	6,056,203	5,615,534	6,056,203
Total assets	<u>\$ 123,876,981</u>	<u>\$ 241,010,374</u>	<u>\$ 236,219,963</u>	<u>\$ 128,667,392</u>
Liabilities				
Intergovernmental payable	\$ 123,876,981	\$ 241,010,374	\$ 236,219,963	\$ 128,667,392
Total liabilities	<u>\$ 123,876,981</u>	<u>\$ 241,010,374</u>	<u>\$ 236,219,963</u>	<u>\$ 128,667,392</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,249,021	\$ 1,249,021	\$ -
Intergovernmental receivable	487,792	418,795	487,792	418,795
Total assets	<u>\$ 487,792</u>	<u>\$ 1,667,816</u>	<u>\$ 1,736,813</u>	<u>\$ 418,795</u>
Liabilities				
Intergovernmental payable	\$ 487,792	\$ 1,667,816	\$ 1,736,813	\$ 418,795
Total liabilities	<u>\$ 487,792</u>	<u>\$ 1,667,816</u>	<u>\$ 1,736,813</u>	<u>\$ 418,795</u>
UNDIVIDED TAX FUND				
Assets				
Cash and cash equivalents	\$ 88,636	\$ 122,887,404	\$ 122,886,476	\$ 89,564
Accounts receivable	137,921	337,307	137,921	337,307
Special assessments receivable	2,058,181	1,839,687	2,058,181	1,839,687
Intergovernmental receivable	447,121	-	447,121	-
Total assets	<u>\$ 2,731,859</u>	<u>\$ 125,064,398</u>	<u>\$ 125,529,699</u>	<u>\$ 2,266,558</u>
Liabilities				
Intergovernmental payable	\$ 2,731,859	\$ 125,064,398	\$ 125,529,699	\$ 2,266,558
Total liabilities	<u>\$ 2,731,859</u>	<u>\$ 125,064,398</u>	<u>\$ 125,529,699</u>	<u>\$ 2,266,558</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 555	\$ 555	\$ -
Total assets	<u>\$ -</u>	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ -</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 555	\$ 555	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ -</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 2,666,321	\$ 2,666,321	\$ -
Intergovernmental receivable	1,411,009	1,411,009	1,411,009	1,411,009
Total assets	<u>\$ 1,411,009</u>	<u>\$ 4,077,330</u>	<u>\$ 4,077,330</u>	<u>\$ 1,411,009</u>
Liabilities				
Intergovernmental payable	\$ 1,411,009	\$ 4,077,330	\$ 4,077,330	\$ 1,411,009
Total liabilities	<u>\$ 1,411,009</u>	<u>\$ 4,077,330</u>	<u>\$ 4,077,330</u>	<u>\$ 1,411,009</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,275,402	\$ 1,275,402	\$ -
Intergovernmental receivable	743,206	639,861	743,206	639,861
Total assets	<u>\$ 743,206</u>	<u>\$ 1,915,263</u>	<u>\$ 2,018,608</u>	<u>\$ 639,861</u>
Liabilities				
Intergovernmental payable	\$ 743,206	\$ 1,915,263	\$ 2,018,608	\$ 639,861
Total liabilities	<u>\$ 743,206</u>	<u>\$ 1,915,263</u>	<u>\$ 2,018,608</u>	<u>\$ 639,861</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 4,274,505	\$ 4,274,505	\$ -
Intergovernmental receivable	2,371,934	2,371,934	2,371,934	2,371,934
Total assets	<u>\$ 2,371,934</u>	<u>\$ 6,646,439</u>	<u>\$ 6,646,439</u>	<u>\$ 2,371,934</u>
Liabilities				
Intergovernmental payable	\$ 2,371,934	\$ 6,646,439	\$ 6,646,439	\$ 2,371,934
Total liabilities	<u>\$ 2,371,934</u>	<u>\$ 6,646,439</u>	<u>\$ 6,646,439</u>	<u>\$ 2,371,934</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 154,411	\$ 119,455	\$ 105,047	\$ 168,819
Total assets	<u>\$ 154,411</u>	<u>\$ 119,455</u>	<u>\$ 105,047</u>	<u>\$ 168,819</u>
Liabilities				
Due to others	\$ 154,411	\$ 119,455	\$ 105,047	\$ 168,819
Total liabilities	<u>\$ 154,411</u>	<u>\$ 119,455</u>	<u>\$ 105,047</u>	<u>\$ 168,819</u>
UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 581,547	\$ 581,547	\$ -
Intergovernmental receivable	317,720	317,720	317,720	317,720
Total assets	<u>\$ 317,720</u>	<u>\$ 899,267</u>	<u>\$ 899,267</u>	<u>\$ 317,720</u>
Liabilities				
Intergovernmental payable	\$ 317,720	\$ 899,267	\$ 899,267	\$ 317,720
Total liabilities	<u>\$ 317,720</u>	<u>\$ 899,267</u>	<u>\$ 899,267</u>	<u>\$ 317,720</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ 36,242	\$ 762,710	\$ 652,582	\$ 146,370
Intergovernmental receivable	32,013	32,013	32,013	32,013
Total assets	<u>\$ 68,255</u>	<u>\$ 794,723</u>	<u>\$ 684,595</u>	<u>\$ 178,383</u>
Liabilities				
External party payable	\$ 371	\$ -	\$ 371	\$ -
Due to others	\$ 67,884	\$ 794,723	\$ 684,224	\$ 178,383
Total liabilities	<u>\$ 68,255</u>	<u>\$ 794,723</u>	<u>\$ 684,595</u>	<u>\$ 178,383</u>
PAYROLL AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 117,009	\$ 27,141,204	\$ 27,007,285	\$ 250,928
Cash and cash equivalents in segregated accounts	102,385	112,689	102,385	112,689
Total assets	<u>\$ 219,394</u>	<u>\$ 27,253,893</u>	<u>\$ 27,109,670</u>	<u>\$ 363,617</u>
Liabilities				
Intergovernmental payable	\$ 102,385	\$ 112,689	\$ 102,385	\$ 112,689
Due to others	117,009	27,141,204	27,007,285	250,928
Total liabilities	<u>\$ 219,394</u>	<u>\$ 27,253,893</u>	<u>\$ 27,109,670</u>	<u>\$ 363,617</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
COUNTY COURT AGENCY FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 2,723,109	\$ 33,617,858	\$ 35,387,396	\$ 953,571
Accounts receivable	1,442,992	1,418,452	1,442,992	1,418,452
Total assets	<u>\$ 4,166,101</u>	<u>\$ 35,036,310</u>	<u>\$ 36,830,388</u>	<u>\$ 2,372,023</u>
Liabilities				
Due to others	\$ 4,166,101	\$ 35,036,310	\$ 36,830,388	\$ 2,372,023
Total liabilities	<u>\$ 4,166,101</u>	<u>\$ 35,036,310</u>	<u>\$ 36,830,388</u>	<u>\$ 2,372,023</u>
SHERIFF AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 393,260	\$ 7,348,198	\$ 7,554,122	\$ 187,336
Total assets	<u>\$ 393,260</u>	<u>\$ 7,348,198</u>	<u>\$ 7,554,122</u>	<u>\$ 187,336</u>
Liabilities				
Due to others	\$ 393,260	\$ 7,348,198	\$ 7,554,122	\$ 187,336
Total liabilities	<u>\$ 393,260</u>	<u>\$ 7,348,198</u>	<u>\$ 7,554,122</u>	<u>\$ 187,336</u>
INMATE AGENCY FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 796	\$ 216,345	\$ 213,683	\$ 3,458
Total assets	<u>\$ 796</u>	<u>\$ 216,345</u>	<u>\$ 213,683</u>	<u>\$ 3,458</u>
Liabilities				
Due to others	\$ 796	\$ 216,345	\$ 213,683	\$ 3,458
Total liabilities	<u>\$ 796</u>	<u>\$ 216,345</u>	<u>\$ 213,683</u>	<u>\$ 3,458</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and cash equivalents	\$ 293,299	\$ 1,069,991	\$ 1,148,114	\$ 215,176
External party receivable	22,552	-	22,552	-
Total assets	<u>\$ 315,851</u>	<u>\$ 1,069,991</u>	<u>\$ 1,170,666</u>	<u>\$ 215,176</u>
Liabilities				
External party payable	\$ 61,075	\$ -	\$ 61,075	\$ -
Due to others	254,776	1,069,991	1,109,591	215,176
Total liabilities	<u>\$ 315,851</u>	<u>\$ 1,069,991</u>	<u>\$ 1,170,666</u>	<u>\$ 215,176</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ 1,212	\$ -	\$ -	\$ 1,212
Cash and cash equivalents in segregated accounts	31,673	692,169	720,360	3,482
Total assets	<u>\$ 32,885</u>	<u>\$ 692,169</u>	<u>\$ 720,360</u>	<u>\$ 4,694</u>
Liabilities				
Due to others	\$ 32,885	\$ 692,169	\$ 720,360	\$ 4,694
Total liabilities	<u>\$ 32,885</u>	<u>\$ 692,169</u>	<u>\$ 720,360</u>	<u>\$ 4,694</u>
MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Cash and cash equivalents	\$ 582,947	\$ 2,586,801	\$ 2,517,412	\$ 652,336
Total assets	<u>\$ 582,947</u>	<u>\$ 2,586,801</u>	<u>\$ 2,517,412</u>	<u>\$ 652,336</u>
Liabilities				
External party payable	\$ 10,401	\$ -	\$ 10,401	\$ -
Due to others	572,546	2,586,801	2,507,011	652,336
Total liabilities	<u>\$ 582,947</u>	<u>\$ 2,586,801</u>	<u>\$ 2,517,412</u>	<u>\$ 652,336</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Cash and cash equivalents	\$ 165,447	\$ 491,410	\$ 400,934	\$ 255,923
Cash and cash equivalents in segregated accounts	8,158	1,997	8,158	1,997
Total assets	<u>\$ 173,605</u>	<u>\$ 493,407</u>	<u>\$ 409,092</u>	<u>\$ 257,920</u>
Liabilities				
External party payable	\$ 277	\$ -	\$ 277	\$ -
Due to others	173,328	493,407	408,815	257,920
Total liabilities	<u>\$ 173,605</u>	<u>\$ 493,407</u>	<u>\$ 409,092</u>	<u>\$ 257,920</u>
FAIRFIELD COUNTY AGENCY TRANSPORTATION SYSTEM FUND				
Assets				
Cash and cash equivalents	\$ 2,316	\$ 142,419	\$ 128,988	\$ 15,747
External party receivable	2,154	-	2,154	-
Total assets	<u>\$ 4,470</u>	<u>\$ 142,419</u>	<u>\$ 131,142</u>	<u>\$ 15,747</u>
Liabilities				
External party payable	\$ 1,722	\$ -	\$ 1,722	\$ -
Due to others	2,748	142,419	129,420	15,747
Total liabilities	<u>\$ 4,470</u>	<u>\$ 142,419</u>	<u>\$ 131,142</u>	<u>\$ 15,747</u>

(continued)

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2006

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2006</i>
RECORDER HOUSING TRUST				
Assets				
Cash and cash equivalents	\$ 246,603	\$ 868,328	\$ 908,459	\$ 206,472
Cash and cash equivalents in segregated accounts	78,308	62,708	78,308	62,708
Total assets	<u>\$ 324,911</u>	<u>\$ 931,036</u>	<u>\$ 986,767</u>	<u>\$ 269,180</u>
Liabilities				
Intergovernmental payable	\$ 324,911	\$ 931,036	\$ 986,767	\$ 269,180
Total liabilities	<u>\$ 324,911</u>	<u>\$ 931,036</u>	<u>\$ 986,767</u>	<u>\$ 269,180</u>
INDIGENT DEFENSE				
Assets				
Cash and cash equivalents	\$ 21,027	\$ 7,059	\$ 24,920	\$ 3,166
Intergovernmental receivable	-	455	-	455
Total assets	<u>\$ 21,027</u>	<u>\$ 7,514</u>	<u>\$ 24,920</u>	<u>\$ 3,621</u>
Liabilities				
Intergovernmental payable	\$ 21,027	\$ 7,514	\$ 24,920	\$ 3,621
Total liabilities	<u>\$ 21,027</u>	<u>\$ 7,514</u>	<u>\$ 24,920</u>	<u>\$ 3,621</u>
UNDIVIDED WIRELESS				
Assets				
Cash and cash equivalents	\$ -	\$ 210,040	\$ 155,367	\$ 54,673
Total assets	<u>\$ -</u>	<u>\$ 210,040</u>	<u>\$ 155,367</u>	<u>\$ 54,673</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 210,040	\$ 155,367	\$ 54,673
Total liabilities	<u>\$ -</u>	<u>\$ 210,040</u>	<u>\$ 155,367</u>	<u>\$ 54,673</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 7,288,349	\$ 296,598,879	\$ 296,991,996	\$ 6,895,232
Cash and cash equivalents in segregated accounts	3,098,840	34,823,221	36,615,337	1,306,724
Receivables:				
Property and other taxes	114,618,775	119,576,595	114,618,775	119,576,595
Accounts	2,072,010	2,275,140	2,072,010	2,275,140
Special assessments	2,058,181	1,839,687	2,058,181	1,839,687
Intergovernmental	11,426,329	11,247,990	11,426,329	11,247,990
External party receivable	26,472	24,349	26,472	24,349
Total assets	<u>\$ 140,588,956</u>	<u>\$ 466,385,861</u>	<u>\$ 463,809,100</u>	<u>\$ 143,165,717</u>
Liabilities				
External party payable	\$ 77,888	\$ 70,000	\$ 77,888	\$ 70,000
Intergovernmental payable	133,257,346	385,077,169	380,848,610	137,485,905
Due to others	7,253,722	81,238,692	82,882,602	5,609,812
Total liabilities	<u>\$ 140,588,956</u>	<u>\$ 466,385,861</u>	<u>\$ 463,809,100</u>	<u>\$ 143,165,717</u>

Statistical Section

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.

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	243-253
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.	254-276
Debt Capacity	
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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.	282-285
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.	286-292

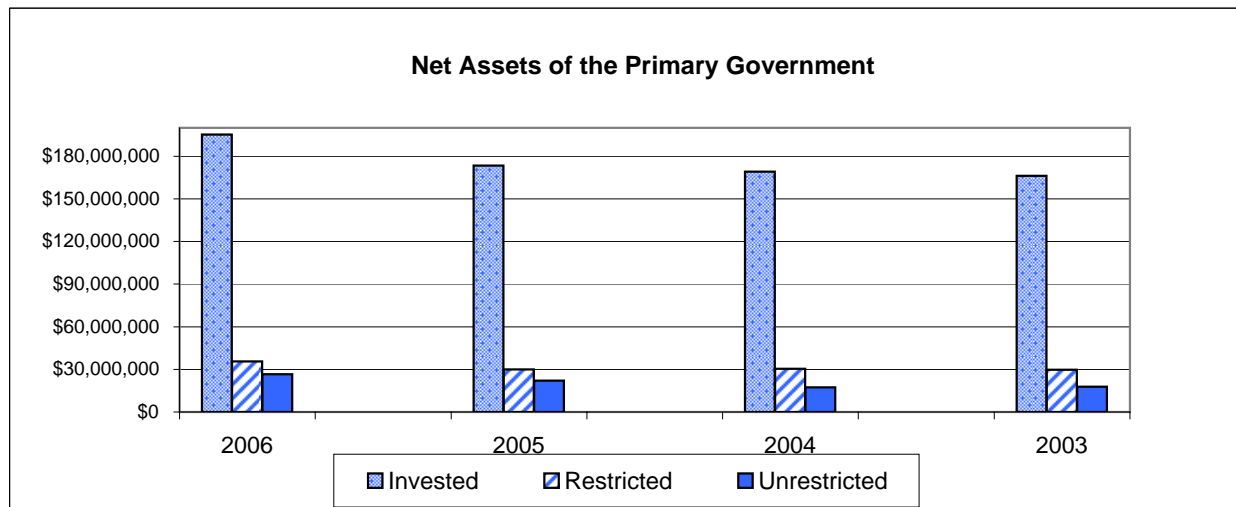
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Fairfield County, Ohio

NET ASSETS BY COMPONENT LAST FOUR YEARS ACCRUAL BASIS OF ACCOUNTING

Table 1

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities:				
Invested In capital assets, net of related debt.....	\$ 163,149,653	\$ 142,299,892	\$ 139,382,284	\$ 139,467,457
Restricted for:				
Capital projects.....	1,159,697	1,838,478	1,952,737	2,258,728
Debt service.....	106,810	114,835	127,204	119,953
Other purposes.....	8,688,916	6,852,554	6,585,627	6,777,090
Real estate assessment.....	1,584,561	1,895,234	2,070,529	1,733,069
Road and bridge projects.....	6,739,981	5,553,500	6,748,499	5,961,835
Ditch maintenance.....	1,075,592	903,930	747,466	615,258
Mental retardation.....	7,895,019	5,616,634	5,858,865	6,481,083
Mental health.....	5,045,924	3,844,778	2,944,449	3,026,943
Children services.....	1,036,451	1,025,237	1,386,417	1,102,944
Title administration.....	1,047,901	997,496	881,734	753,187
Bridges and culverts.....	1,170,210	1,258,341	1,069,020	908,219
Unrestricted.....	<u>18,843,574</u>	<u>14,522,335</u>	<u>10,205,433</u>	<u>11,443,942</u>
Total governmental activities net assets.....	<u>217,544,289</u>	<u>186,723,244</u>	<u>179,960,264</u>	<u>180,649,708</u>
Business-type activities:				
Invested In capital assets, net of related debt.....	32,077,104	31,097,691	29,801,041	26,716,331
Unrestricted.....	<u>7,712,584</u>	<u>7,497,925</u>	<u>7,095,804</u>	<u>6,349,121</u>
Total business-type activities net assets.....	<u>39,789,688</u>	<u>38,595,616</u>	<u>36,896,845</u>	<u>33,065,452</u>
Primary government:				
Invested In capital assets, net of related debt.....	195,226,757	173,397,583	169,183,325	166,183,788
Restricted for:				
Capital projects.....	1,159,697	1,838,478	1,952,737	2,258,728
Debt service.....	106,810	114,835	127,204	119,953
Other purposes.....	8,688,916	6,852,554	6,585,627	6,777,090
Real estate assessment.....	1,584,561	1,895,234	2,070,529	1,733,069
Road and bridge projects.....	6,739,981	5,553,500	6,748,499	5,961,835
Ditch maintenance.....	1,075,592	903,930	747,466	615,258
Mental retardation.....	7,895,019	5,616,634	5,858,865	6,481,083
Mental health.....	5,045,924	3,844,778	2,944,449	3,026,943
Children services.....	1,036,451	1,025,237	1,386,417	1,102,944
Title administration.....	1,047,901	997,496	881,734	753,187
Bridges and culverts.....	1,170,210	1,258,341	1,069,020	908,219
Unrestricted.....	<u>26,556,158</u>	<u>22,020,260</u>	<u>17,301,237</u>	<u>17,793,063</u>
Total primary government net assets.....	<u>\$ 257,333,977</u>	<u>\$ 225,318,860</u>	<u>\$ 216,857,109</u>	<u>\$ 213,715,160</u>



Fairfield County, Ohio

CHANGES IN NET ASSETS LAST FOUR YEARS ACCRUAL BASIS OF ACCOUNTING

Table 2

	2006	2005	2004	2003
Program Revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 5,602,488	\$ 5,365,999	\$ 4,220,146	\$ 5,222,668
Judicial	1,903,912	1,820,144	2,001,258	1,878,737
Public safety	2,239,329	1,931,279	2,299,676	1,365,752
Public works	1,364,924	1,501,550	1,551,850	1,434,052
Health	1,477,659	1,198,815	953,486	1,009,623
Human services	3,312,629	2,602,938	2,752,399	3,324,976
Transportation	8,668	-	793,264	116,087
Subtotal charges for services	<u>15,909,609</u>	<u>14,420,725</u>	<u>14,572,079</u>	<u>14,351,895</u>
Operating grants, contributions, and interest:				
General government:				
Legislative and executive	116,527	27,274	909,531	1,017,063
Judicial	1,239,248	495,611	449,492	434,042
Public safety	1,515,569	1,378,207	2,443,818	1,089,318
Public works	5,773,630	4,851,200	5,793,615	5,130,861
Health	12,391,947	12,508,344	10,903,718	11,058,800
Human services	14,848,386	12,903,494	12,113,259	11,473,991
Urban redevelopment and housing	198,364	38,197	22,646	346,872
Intergovernmental	902,361	720,780	252,853	517,613
Subtotal operating grants, contributions, and interest	<u>36,986,032</u>	<u>32,923,107</u>	<u>32,888,932</u>	<u>31,068,560</u>
Capital grants, contributions, and interest:				
General government:				
Legislative and executive	-	1,397,696	206,050	1,307,329
Public safety	-	-	-	35,000
Public works	23,398,474	2,709,161	2,934,087	3,588,426
Health	-	-	480,000	16,637
Transportation	185,094	284,521	200,172	148,069
Subtotal capital grants, contributions, and interest	<u>23,583,568</u>	<u>4,391,378</u>	<u>3,820,309</u>	<u>5,095,461</u>
Total governmental activities program revenues.....	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
Business-type activities:				
Charges for services:				
Sewer	3,024,489	2,901,606	2,609,247	2,439,518
Water	2,188,228	2,200,479	2,041,766	1,869,470
Capital grants, contributions, and interest:				
Sewer	859,879	1,121,324	1,517,252	1,548,309
Water	677,538	902,899	1,064,042	1,205,164
Total business-type activities program revenues.....	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
Total primary government program revenues.....	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET ASSETS LAST FOUR YEARS

(Continued)

ACCRUAL BASIS OF ACCOUNTING

Table 2

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Expenses				
Governmental activities:				
General government:				
Legislative and executive	\$ 10,028,288	\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
Judicial	4,871,510	4,466,402	4,444,334	5,015,660
Public safety	13,073,012	11,945,218	12,492,107	12,505,036
Public works	10,266,746	10,280,770	10,568,677	9,967,532
Health	21,380,824	19,041,502	17,762,238	16,332,991
Human services	22,717,970	20,007,148	17,689,090	19,733,675
Urban redevelopment and housing	153,037	263,569	480,921	118,036
Transportation	231,077	216,466	184,618	234,284
Intergovernmental	2,121,935	2,050,150	2,288,812	2,034,816
Interest and fiscal charges	1,157,748	1,177,427	1,118,473	998,291
Total governmental activities expenses.....	<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
Business-type activities:				
Sewer	3,091,816	3,082,582	2,788,141	2,713,123
Water	2,638,192	2,511,231	2,230,436	2,224,401
Total business-type activities expenses.....	<u>5,730,008</u>	<u>5,593,813</u>	<u>5,018,577</u>	<u>4,937,524</u>
Total primary government program expenses.....	<u>91,732,155</u>	<u>83,791,224</u>	<u>82,253,994</u>	<u>81,370,333</u>
Net (expense)/revenue				
Governmental Activities	(9,522,938)	(26,462,201)	(25,954,097)	(25,916,893)
Business-type activities	1,020,126	1,532,495	2,213,730	2,124,937
Total primary government net (expense) revenue	<u>\$ (8,502,812)</u>	<u>\$ (24,929,706)</u>	<u>\$ (23,740,367)</u>	<u>\$ (23,791,956)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET ASSETS

(Continued)

LAST FOUR YEARS

ACCRUAL BASIS OF ACCOUNTING

Table 2

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General revenues and other changes in net assets				
Governmental activities:				
Property taxes levied for:				
General purposes	\$ 7,056,521	\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
Public works	1,247,649	1,226,720	933,884	962,700
Health	10,079,390	5,211,046	4,672,387	4,837,807
Human services	1,258,335	1,240,542	9,238	-
Permissive real property transfer taxes levied for general purposes	2,244,349	1,301,942	-	-
Lodging tax levied for public works	158,343	135,079	152,643	151,972
Sales taxes levied for general purposes	11,011,732	10,863,623	10,339,538	9,978,566
Grants and entitlements not restricted to specific programs.....	3,494,400	3,476,193	3,342,887	3,669,640
Unrestricted interest	3,120,995	1,699,686	774,154	810,108
Unrestricted contributions	-	-	5,514	590,000
Other	629,269	1,190,515	850,474	753,346
Total governmental activities.....	<u>40,300,983</u>	<u>33,225,181</u>	<u>26,746,424</u>	<u>27,559,784</u>
Business-type activities:				
Unrestricted interest	216,650	141,679	128,949	190,508
Gain on sale of capital assets	-	-	1,848	-
Other	296	24,597	5,095	802
Total business-type activities.....	<u>216,946</u>	<u>166,276</u>	<u>135,892</u>	<u>191,310</u>
Total primary government general revenues and other changes in net assets.....	<u>40,517,929</u>	<u>33,391,457</u>	<u>26,882,316</u>	<u>27,751,094</u>
Increase (decrease) before transfers				
Governmental activities.....	30,778,045	6,762,980	792,327	1,642,891
Business-type activities.....	1,237,072	1,698,771	2,349,622	2,316,247
Total primary government increase (decrease) before transfers.....	<u>32,015,117</u>	<u>8,461,751</u>	<u>3,141,949</u>	<u>3,959,138</u>
Transfer in (out)				
Governmental activities.....	43,000	-	(1,481,771)	-
Business-type activities.....	(43,000)	-	1,481,771	-
Increase (decrease) after transfers				
Governmental activities.....	30,821,045	6,762,980	(689,444)	1,642,891
Business-type activities.....	1,194,072	1,698,771	3,831,393	2,316,247
Total primary government increase (decrease) after transfers.....	<u>\$ 32,015,117</u>	<u>\$ 8,461,751</u>	<u>\$ 3,141,949</u>	<u>\$ 3,959,138</u>

Fairfield County, Ohio

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

Table 3

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Function/Program:				
Governmental Activities:				
General government:				
Legislative and executive	\$ 5,719,015	\$ 6,790,969	\$ 5,335,727	\$ 7,547,060
Judicial	3,143,160	2,315,755	2,450,750	2,312,779
Public safety.....	3,754,898	3,309,486	4,743,494	2,490,070
Public works	30,537,028	9,061,911	10,279,552	10,153,339
Health	13,869,606	13,707,159	12,337,204	12,085,060
Human services	18,161,015	15,506,432	14,865,658	14,798,967
Urban redevelopment and housing	198,364	38,197	22,646	346,872
Transportation	193,762	284,521	993,436	264,156
Intergovernmental	902,361	720,780	252,853	517,613
Total Governmental Activities	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
Business-Type Activities:				
Sewer.....	3,884,368	4,022,930	4,126,499	3,987,827
Water.....	2,865,766	3,103,378	3,105,808	3,074,634
Total Business-Type Activities:.....	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
Total Primary Government.....	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

Fairfield County, Ohio

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund:				
Reserved.....	\$ 1,431,109	\$ 909,277	\$ 837,679	\$ 1,335,868
Unreserved.....	<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>	<u>9,574,256</u>
Total General Fund.....	<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>	<u>10,910,124</u>
All Other Governmental Funds:				
Reserved.....	\$ 3,211,449	\$ 3,699,827	\$ 2,835,155	\$ 4,119,624
Unreserved, reported in:				
Special revenue funds.....	23,301,557	17,385,428	18,291,709	16,659,055
Debt service funds.....	605,892	569,371	624,820	403,015
Capital projects funds.....	<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>	<u>601,389</u>
Total All Other Governmental Funds.....	<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>	<u>21,783,083</u>
Total Governmental Funds.....	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>	<u>\$ 32,693,207</u>

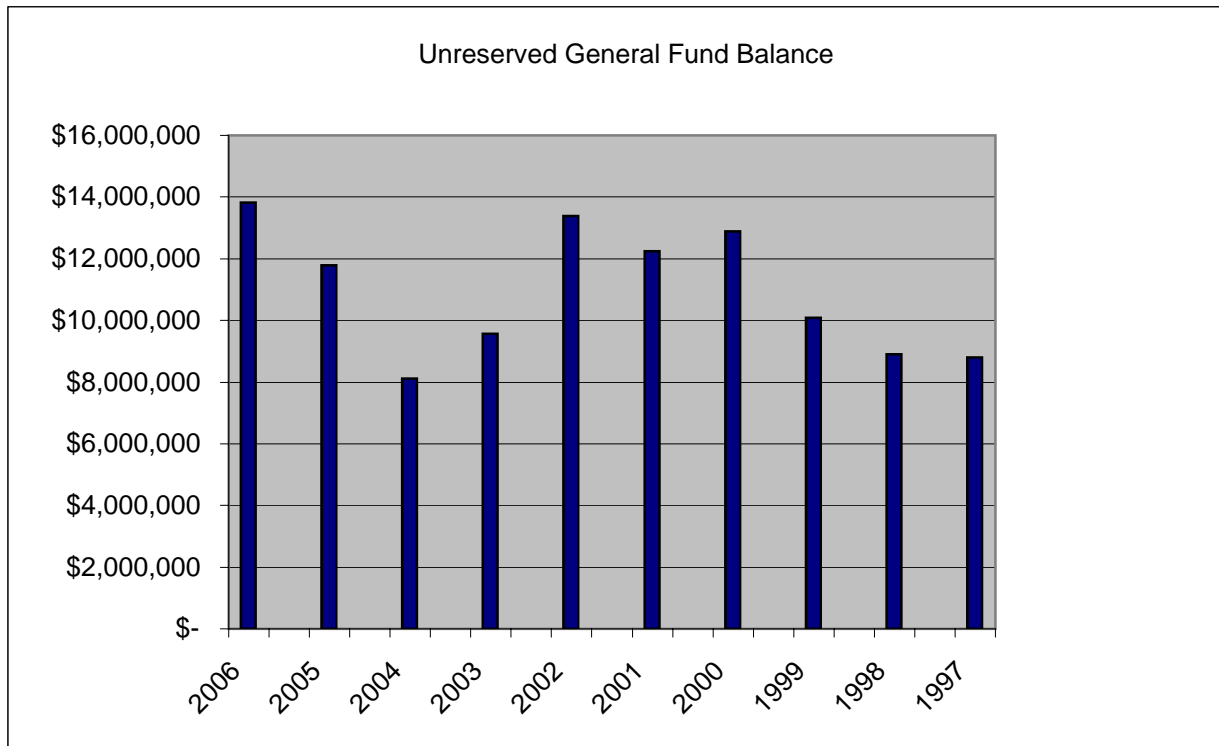


Table 4

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$ 1,351,746	\$ 1,502,510	\$ 937,686	\$ 1,515,840	\$ 870,860	\$ 721,903
<u>13,379,753</u>	<u>12,235,503</u>	<u>12,896,252</u>	<u>10,088,332</u>	<u>8,893,278</u>	<u>8,789,631</u>
<u>14,731,499</u>	<u>13,738,013</u>	<u>13,833,938</u>	<u>11,604,172</u>	<u>9,764,138</u>	<u>9,511,534</u>
\$ 6,506,775	\$ 3,171,625	\$ 3,286,714	\$ 3,351,868	\$ 4,601,032	\$ 2,705,181
17,647,975	15,991,233	14,386,199	12,365,605	7,997,408	8,687,180
295,022	398,545	144,649	117,832	132,143	101,737
184,215	(767,721)	(1,835,359)	1,086,764	754,520	(11,512)
<u>24,633,987</u>	<u>18,793,682</u>	<u>15,982,203</u>	<u>16,922,069</u>	<u>13,485,103</u>	<u>11,482,586</u>
<u>\$ 39,365,486</u>	<u>\$ 32,531,695</u>	<u>\$ 29,816,141</u>	<u>\$ 28,526,241</u>	<u>\$ 23,249,241</u>	<u>\$ 20,994,120</u>

Fairfield County, Ohio

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

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
REVENUES				
Property taxes.....	\$ 19,235,471	\$ 14,047,233	\$ 11,564,883	\$ 11,592,210
Permissive real property transfer taxes.....	2,244,349	1,301,942	-	-
Lodging taxes.....	157,635	134,719	157,067	144,650
Sales taxes.....	11,011,732	10,863,623	10,339,538	9,978,566
Charges for services.....	12,904,506	11,443,068	11,380,449	11,260,956
Licenses and permits.....	354,008	341,418	312,767	266,537
Permissive motor vehicle license tax.....	1,065,557	1,043,178	1,029,050	996,516
Fines and forfeitures.....	387,317	392,966	460,660	480,196
Intergovernmental.....	43,917,447	39,321,004	38,702,542	37,730,470
Special assessments.....	455,333	518,377	352,028	344,343
Interest.....	3,145,388	1,788,639	862,565	988,185
Rent.....	1,041,168	982,115	950,776	950,953
Donations.....	20,264	25,986	92,568	33,745
Other.....	654,021	1,133,291	855,408	742,845
Total revenues.....	<u>96,594,196</u>	<u>83,337,559</u>	<u>77,060,301</u>	<u>75,510,172</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	9,432,808	8,336,858	9,656,646	9,159,276
Judicial	4,845,489	4,330,643	4,546,465	5,015,337
Public safety	12,861,129	11,767,637	12,989,646	12,431,906
Public works	7,104,435	7,389,359	7,365,280	7,695,997
Health	21,161,528	18,685,165	17,631,840	16,364,307
Human services	22,297,207	19,697,211	17,584,058	19,856,756
Urban redevelopment and housing	153,037	195,456	480,921	118,036
Transportation	93,137	70,585	101,090	147,818
Other	51,577	5,974	8,345	230,384
Refund of property taxes	-	-	-	-
Intergovernmental.....	2,121,935	2,050,150	2,288,812	2,520,483
Capital outlay.....	4,466,931	6,528,257	3,528,240	11,146,471
Debt service:				
Principal retirement	1,622,521	1,710,638	8,767,516	12,309,709
Interest and fiscal charges	1,158,976	1,185,467	1,154,335	1,053,482
Issuance costs	-	-	131,475	202,863
Total expenditures.....	<u>87,370,710</u>	<u>81,953,400</u>	<u>86,234,669</u>	<u>98,252,825</u>
Excess of revenues over (under) expenditures.....	<u>9,223,486</u>	<u>1,384,159</u>	<u>(9,174,368)</u>	<u>(22,742,653)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	109,594	22,954	246,246	35,115
Inception of capital lease.....	850,655	345,797	223,287	838,716
Notes issued.....	-	-	2,850,000	5,100,000
Loans received.....	-	-	650,693	517,000
Special assessments bonds received.....	-	-	1,468,715	-
General obligation bonds issued.....	-	-	3,815,000	9,255,000
Bond anticipation note issued.....	1,000,000	-	-	-
Premium on notes.....	-	-	-	-
Premium on bonds.....	-	-	177,388	324,543
Discount on bonds.....	-	-	(7,065)	-
Transfers in.....	6,538,792	5,233,569	4,858,914	6,188,556
Transfers out.....	(6,495,792)	(5,233,569)	(6,340,685)	(6,188,556)
Total other financing sources (uses).....	<u>2,003,249</u>	<u>368,751</u>	<u>7,942,493</u>	<u>16,070,374</u>
Net change in fund balances.....	<u>\$ 11,226,735</u>	<u>\$ 1,752,910</u>	<u>\$ (1,231,875)</u>	<u>\$ (6,672,279)</u>
Debt service as a percentage of noncapital expenditures	3.5%	4.0%	12.5%	16.4%

(1) Includes, General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2002	2001	2000	1999	1998	1997
\$ 11,641,863	\$ 10,340,036	\$ 9,848,450	\$ 9,348,630	\$ 7,999,419	\$ 7,569,889
-	-	-	-	-	-
123,996	123,936	110,437	104,859	93,850	-
9,988,804	9,328,600	9,341,568	9,043,396	7,941,611	7,211,971
9,805,185	9,353,862	8,001,148	5,710,329	5,204,542	4,052,246
238,861	241,904	239,172	233,495	238,819	238,502
984,484	953,827	933,178	907,294	886,809	860,967
545,753	437,874	439,785	500,711	537,057	532,549
33,572,302	33,556,563	29,631,906	26,628,251	22,947,950	20,849,940
299,684	255,356	156,021	145,638	148,445	132,630
1,932,138	2,621,837	3,508,609	1,758,350	2,180,463	1,412,367
764,661	628,140	317,926	264,484	271,475	280,042
16,310	15,543	21,925	13,895	29,868	17,762
727,655	1,023,400	470,668	422,679	678,921	640,489
<u>70,641,696</u>	<u>68,880,878</u>	<u>63,020,793</u>	<u>55,082,011</u>	<u>49,159,229</u>	<u>43,799,354</u>
8,079,937	8,100,988	7,760,629	6,983,490	6,272,027	5,509,164
4,167,677	4,106,356	3,419,942	3,135,607	3,168,115	2,537,077
9,686,102	9,093,218	8,121,082	7,574,774	6,752,267	6,382,535
5,004,435	7,003,727	5,798,044	5,116,155	6,488,762	5,970,361
15,308,133	12,734,022	11,274,713	10,789,334	10,782,909	10,105,517
19,178,229	20,982,031	16,458,489	10,309,656	10,044,418	8,715,297
383,772	140,745	862	2,240	511,334	182,701
129,908	77,635	142,919	65,348	74,228	65,574
708,833	766,785	576,717	526,004	479,685	403,002
-	-	-	-	67,031	21,472
1,742,673	511,524	272,679	341,318	394,158	153,252
7,125,594	9,112,789	8,628,416	4,464,029	1,501,259	978,398
1,708,612	1,516,729	440,048	354,019	384,573	280,665
905,595	1,042,221	498,852	264,357	262,995	296,712
-	-	-	-	-	-
<u>74,129,500</u>	<u>75,188,770</u>	<u>63,393,392</u>	<u>49,926,331</u>	<u>47,183,761</u>	<u>41,601,727</u>
<u>(3,487,804)</u>	<u>(6,307,892)</u>	<u>(372,599)</u>	<u>5,155,680</u>	<u>1,975,468</u>	<u>2,197,627</u>
243,829	708,770	33,879	39,390	37,410	45,607
293,242	524,676	698,620	59,850	242,243	-
9,875,000	820,000	930,000	-	-	-
-	-	-	-	-	-
983,367	-	-	-	-	-
-	6,930,000	-	-	-	-
-	-	-	-	-	-
34,170	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,268,727	5,043,957	5,368,251	3,372,040	5,038,137	2,538,311
<u>(9,376,740)</u>	<u>(5,003,957)</u>	<u>(5,368,251)</u>	<u>(3,349,960)</u>	<u>(5,038,137)</u>	<u>(2,242,347)</u>
<u>10,321,595</u>	<u>9,023,446</u>	<u>1,662,499</u>	<u>121,320</u>	<u>279,653</u>	<u>341,571</u>
<u>\$ 6,833,791</u>	<u>\$ 2,715,554</u>	<u>\$ 1,289,900</u>	<u>\$ 5,277,000</u>	<u>\$ 2,255,121</u>	<u>\$ 2,539,198</u>
3.9%	4.1%	1.7%	1.3%	1.4%	1.4%

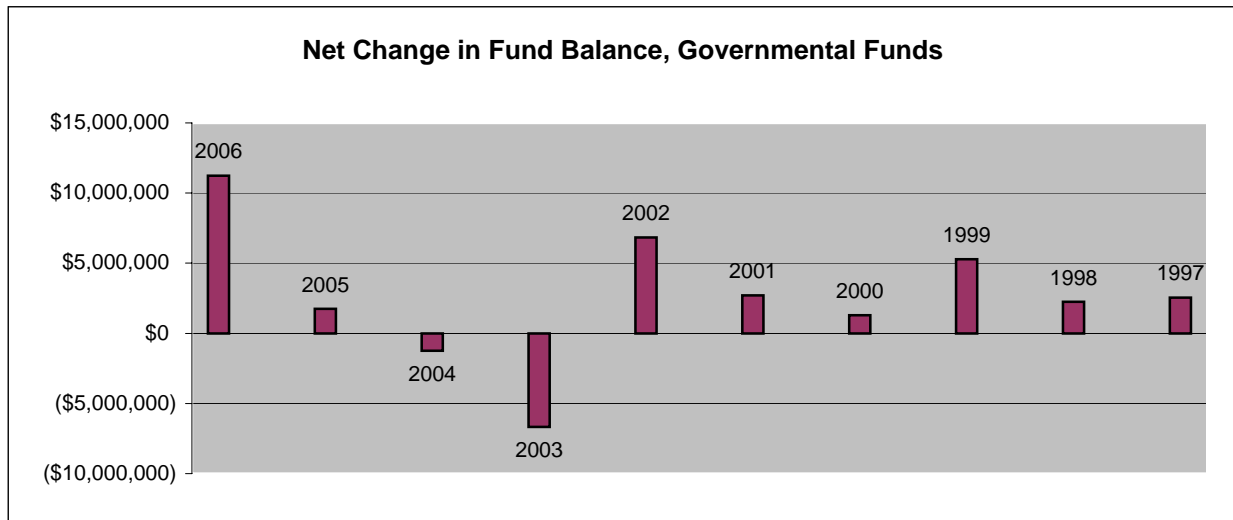
(continued)

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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780	\$ 1,875,365,030
Commercial/Industrial/Public Utility/Mineral.....	414,445,720	415,669,580	382,163,710	379,922,290
Assessed Valuation.....	2,710,651,260	2,622,389,290	2,335,579,490	2,255,287,320
Estimated True Value	7,744,717,886	7,492,540,829	6,673,084,257	6,443,678,057
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	104,442,650	105,193,430	104,715,800	99,663,470
Estimated True Value	417,770,600	420,773,720	418,863,200	398,653,880
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	104,518,635	131,234,443	138,685,493	146,455,872
Estimated True Value	557,432,720	524,937,772	554,741,972	585,823,488
<u>Total</u>				
Assessed Valuation.....	2,919,612,545	2,858,817,163	2,578,980,783	2,501,406,662
Estimated True Value	8,719,921,206	8,438,252,321	7,646,689,429	7,428,155,425
Assessed Value Ratio.....	33.48%	33.88%	33.73%	33.67%
Weighted Average Tax Rate.....	7.12%	5.48%	5.15%	5.17%

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. Personal property tax is assessed on all tangible personal property used in business in Ohio. 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 general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are 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, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: *Fairfield County Auditor's Office*

Table 6

2002	2001	2000	1999	1998	1997
\$ 1,820,786,570	\$ 1,540,112,430	\$ 1,484,420,430	\$ 1,431,657,300	\$ 1,266,832,250	\$ 1,224,215,680
369,015,650	289,737,100	283,704,650	267,568,500	233,465,330	226,949,530
2,189,802,220	1,829,849,530	1,768,125,080	1,699,225,800	1,500,297,580	1,451,165,210
6,256,577,771	5,228,141,514	5,051,785,943	4,854,930,857	4,286,564,514	4,146,186,314
95,192,990	91,473,470	105,431,000	105,671,740	111,108,850	110,469,490
380,771,960	261,352,771	301,231,429	301,919,257	317,453,857	315,627,114
152,059,287	147,791,871	147,061,622	134,346,667	134,348,689	134,698,303
608,237,148	591,167,484	588,246,488	537,386,668	537,394,756	538,793,212
2,437,054,497	2,069,114,871	2,020,617,702	1,939,244,207	1,745,755,119	1,696,333,003
7,245,586,879	6,080,661,770	5,941,263,859	5,694,236,782	5,141,413,127	5,000,606,640
33.64%	34.03%	34.01%	34.06%	33.95%	33.92%
5.19%	5.56%	5.59%	5.47%	4.96%	4.98%

Fairfield County, Ohio

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

	2006	2005	2004	2003
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.744773	0.124711	0.136181	0.137340
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.170911	0.183739	0.182124
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.403775	0.440910	0.444665
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.475595	0.511293	0.506800
General Business/Public Utility Personal.....	0.000000	1.000000	1.000000	1.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.837193	0.843068	0.920605	0.928445
Commercial/Industrial/Public Utility/Mineral Real.....	0.848594	0.834376	0.897004	0.889122
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.380920	0.415953	0.419495
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.414786	0.445920	0.442002
General Business/Public Utility Personal.....	0.000000	1.000000	1.000000	1.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.986062	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	2.000000	0.000000	0.000000	0.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.454697	0.457888	0.422825	0.426426
Commercial/Industrial/Public Utility/Mineral Real.....	0.473016	0.465090	0.406728	0.403154
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.454697	0.457888	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.473016	0.465090	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	4.477422	2.668250	2.336474	2.356371
Commercial/Industrial/Public Utility/Mineral Real.....	4.544626	2.825848	2.444684	2.423202
General Business/Public Utility Personal.....	4.950000	4.950000	4.450000	4.450000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.077422	5.268250	4.936474	4.956371
Commercial/Industrial/Public Utility/Mineral Real.....	7.144626	5.425848	5.044684	5.023202
General Business/Public Utility Personal.....	7.550000	7.550000	7.050000	7.050000

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

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

2002	2001	2000	1999	1998	1997
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.138279	0.159433	0.160080	0.161036	0.177509	0.178538
0.179950	0.221847	0.223665	0.225872	0.245801	0.248310
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.447707	0.516196	0.518292	0.521385	0.574720	0.578053
0.500750	0.617339	0.622399	0.628542	0.683998	0.690982
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.934796	1.077800	1.082177	1.088636	0.284014	0.285660
0.878509	1.083052	1.091929	1.102708	0.393281	0.397296
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.422364	0.486976	0.488953	0.491871	0.542187	0.545331
0.436726	0.538408	0.542821	0.548179	0.596544	0.602635
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
0.429343	0.495023	0.497033	0.339127	0.373818	0.375986
0.398342	0.491087	0.495113	0.385843	0.419886	0.424173
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
2.372489	2.735428	2.746535	2.602055	1.952248	1.963568
2.394277	2.951733	2.975927	2.891144	2.339510	2.363396
4.450000	4.450000	4.450000	4.450000	4.450000	4.450000
4.972489	5.335428	5.346535	5.202055	4.552248	4.563568
4.994277	5.551733	5.575927	5.491144	4.939510	4.963396
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
<u>Overlapping Rates by Taxing District</u>				
<u>Townships</u>				
Amanda Township.....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	0.300000	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	5.217581	5.217553	5.390136	5.403769
Commercial/Industrial/Public Utility/Mineral Real.....	4.990753	4.958303	5.193981	5.189169
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.830481	2.830477	2.971048	2.981871
Commercial/Industrial/Public Utility/Mineral Real.....	2.677909	2.652289	2.845605	2.842267
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.589714	14.752821	13.316081	11.396656
Commercial/Industrial/Public Utility/Mineral Real.....	14.949982	15.091833	13.408065	11.540086
General Business/Public Utility Personal.....	18.050000	18.050000	15.300000	15.300000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.995606	10.132160	8.428798	8.514524
Commercial/Industrial/Public Utility/Mineral Real.....	10.305276	10.423382	8.524340	8.549190
General Business/Public Utility Personal.....	13.150000	13.150000	10.400000	10.400000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.602642	6.879908	7.219988	7.234855
Commercial/Industrial/Public Utility/Mineral Real.....	7.441282	6.593288	6.984418	7.041421
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.532947	2.535343	2.659947	2.665252
Commercial/Industrial/Public Utility/Mineral Real.....	2.416343	2.420160	2.564181	2.579039
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.359381	10.274688	9.038037	9.068726
Commercial/Industrial/Public Utility/Mineral Real.....	8.550876	9.252673	7.997627	7.979438
General Business/Public Utility Personal.....	11.100000	13.100000	12.200000	12.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.719366	7.612152	6.310383	6.336928
Commercial/Industrial/Public Utility/Mineral Real.....	6.012035	6.716641	5.399716	5.383713
General Business/Public Utility Personal.....	8.200000	10.200000	9.300000	9.300000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
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
5.129163	5.690272	5.702542	5.707240	6.129028	5.355996
4.706035	5.937198	5.935210	5.939727	6.517863	5.765292
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.706191	3.124896	3.134354	3.137972	3.466332	2.691672
2.373887	3.320648	3.318652	3.322016	3.748653	2.996082
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
9.809257	10.747350	10.803122	10.820723	12.986707	8.185263
10.041357	12.669056	12.724727	12.723819	12.783397	8.897042
15.300000	15.300000	15.300000	15.300000	15.300000	11.300000
6.916416	7.739012	7.787446	7.802614	8.907976	4.984262
7.054808	9.454414	9.499906	9.498998	9.538380	5.634892
10.400000	10.400000	10.400000	10.400000	10.400000	6.400000
7.246266	6.934814	6.967613	6.988346	7.465283	7.473110
7.041421	7.542204	7.542204	7.743735	7.744673	7.750514
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.668038	2.276127	2.285071	2.290690	2.421626	2.424117
2.579039	2.620641	2.620641	2.662920	2.664044	2.665187
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.103249	9.218364	5.262377	5.302795	5.572834	5.591140
7.843824	9.254914	5.970181	5.989333	6.067974	6.152903
12.200000	12.200000	8.200000	8.200000	8.200000	8.200000
6.366674	6.851198	2.892090	2.925733	3.154627	3.169848
5.264711	6.849965	3.510051	3.526117	3.592045	3.663123
9.300000	9.300000	5.300000	5.300000	5.300000	5.300000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.318276	4.324116	4.451994	4.463132
Commercial/Industrial/Public Utility/Mineral Real.....	3.855640	3.853046	3.946182	3.957570
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
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.....	3.483750	3.489623	3.562930	3.567135
Commercial/Industrial/Public Utility/Mineral Real.....	3.904450	3.904450	4.075165	4.076165
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	6.496145	8.134695	8.585046	7.571630
Commercial/Industrial/Public Utility/Mineral Real.....	6.325852	7.719336	8.053496	7.166247
General Business/Public Utility Personal.....	7.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	4.296145	5.934695	6.385046	5.371630
Commercial/Industrial/Public Utility/Mineral Real.....	4.125852	5.519336	5.853496	4.966247
General Business/Public Utility Personal.....	4.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	4.761642	4.758543	4.956316	4.970370
Commercial/Industrial/Public Utility/Mineral Real.....	4.499021	4.225171	4.346938	4.346938
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	2.661642	2.658543	2.856316	2.870370
Commercial/Industrial/Public Utility/Mineral Real.....	2.399021	2.125171	2.246938	2.246938
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.357674	13.383088	12.657826	12.328265
Commercial/Industrial/Public Utility/Mineral Real.....	14.298359	14.433868	11.865108	10.799680
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.661472	5.671014	5.730572	5.743811
Commercial/Industrial/Public Utility/Mineral Real.....	6.203875	6.233868	5.681086	5.681086
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
4.467290	3.510164	3.512073	3.513441	3.613833	3.618098
3.881060	3.680192	3.680192	3.688371	3.702428	3.730805
4.700000	4.200000	4.200000	4.200000	4.200000	4.200000
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
3.570825	3.863360	3.885853	3.902823	4.081690	4.104933
3.846030	4.341650	4.340228	4.341875	4.342610	4.353633
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.586710	8.249878	5.282939	5.291187	5.618350	5.624463
7.094392	8.700539	6.042191	6.047687	6.057341	6.057341
9.100000	9.100000	6.600000	6.600000	6.600000	6.600000
5.386710	6.049878	3.082939	3.091187	3.418350	3.424463
4.894392	6.500539	3.842191	3.847687	3.857341	3.857341
6.900000	6.900000	4.400000	4.400000	4.400000	4.400000
4.984960	5.416415	5.435726	5.451896	5.966836	5.223560
4.225996	5.976171	5.990305	6.000000	6.000000	5.825519
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.884960	3.316415	3.335726	3.518960	3.886836	3.123560
2.125996	3.876171	3.890305	3.900000	3.900000	3.725519
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
11.700502	13.555128	11.689988	9.700795	10.214675	10.232433
10.707988	14.100861	12.935073	10.899540	11.063765	11.114976
15.200000	15.200000	15.200000	13.200000	13.950000	13.950000
5.654202	6.706986	4.813498	4.817623	5.576685	5.586505
5.575688	6.998629	5.832840	5.821270	6.282555	6.291292
7.000000	7.000000	7.000000	7.000000	7.750000	7.750000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.310399	9.175531	9.907761	10.046459
Commercial/Industrial/Public Utility/Mineral Real.....	9.436581	8.915380	9.452246	9.442057
General Business/Public Utility Personal.....	13.850000	13.650000	13.650000	13.650000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.610399	7.675531	8.407761	8.546459
Commercial/Industrial/Public Utility/Mineral Real.....	7.736581	7.415380	7.952246	7.942057
General Business/Public Utility Personal.....	12.150000	12.150000	12.150000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	5.486792	5.299553	5.443998	4.949195
Commercial/Industrial/Public Utility/Mineral Real.....	5.476934	5.208895	5.351296	4.794356
General Business/Public Utility Personal.....	5.600000	5.600000	5.600000	5.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	3.286792	3.099553	3.243998	2.749195
Commercial/Industrial/Public Utility/Mineral Real.....	3.276934	3.008895	3.151296	2.594356
General Business/Public Utility Personal.....	3.400000	3.400000	3.400000	3.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	23.589678	23.689296	24.221701	26.423358
Commercial/Industrial/Public Utility/Mineral Real.....	23.519981	23.630594	24.296911	26.396043
General Business/Public Utility Personal.....	38.700000	38.800000	39.300000	42.300000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.782440	24.779566	24.802988	24.804717
Commercial/Industrial/Public Utility/Mineral Real.....	24.833133	24.705364	25.311468	24.965955
General Business/Public Utility Personal.....	48.800000	48.800000	48.800000	48.800000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	20.000014	20.000005	20.000008	20.000013
Commercial/Industrial/Public Utility/Mineral Real.....	20.000035	20.000030	20.534342	20.538894
General Business/Public Utility Personal.....	42.300000	42.300000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	31.367616	32.966715	33.787692	33.942596
Commercial/Industrial/Public Utility/Mineral Real.....	33.645047	34.949623	33.750836	35.240553
General Business/Public Utility Personal.....	61.150000	60.900000	60.950000	61.100000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	24.693592	24.900474	21.885453	21.893329
Commercial/Industrial/Public Utility/Mineral Real.....	25.188182	24.892200	22.237930	22.237910
General Business/Public Utility Personal.....	45.900000	46.100000	43.000000	43.000000
Lancaster City Schools.....				
Residential/Agricultural Real.....	26.397391	26.506914	24.360133	24.453313
Commercial/Industrial/Public Utility/Mineral Real.....	30.490806	30.253593	28.360542	28.501603
General Business/Public Utility Personal.....	68.400000	68.400000	64.600000	64.600000

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

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.

(Continued)

Table 7

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
6.323302	6.958430	6.985503	7.269868	7.593911	7.636934
5.582475	6.338776	6.567297	6.880412	7.480323	7.587280
9.800000	9.800000	9.800000	10.050000	10.050000	10.050000
4.823330	5.458430	5.485503	5.769868	6.093911	6.136934
4.082475	4.838776	5.067297	5.360412	5.980323	6.087280
8.300000	8.300000	8.300000	8.550000	8.550000	8.550000
4.946271	5.343870	4.972135	4.973435	4.177389	4.178200
4.762352	5.520762	5.433093	5.436552	4.690361	4.679632
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
2.746271	3.143870	2.772135	2.773435	1.977389	1.978200
2.562352	3.320762	3.233093	3.236552	2.490361	2.479632
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
26.427123	27.098630	26.917594	22.626453	21.459298	22.215224
26.136689	27.408994	27.231792	22.966966	21.647520	22.405731
42.300000	42.500000	42.300000	38.000000	37.000000	37.750000
25.005214	27.064240	28.020147	28.049223	30.349925	30.682640
24.917635	30.677015	31.566225	31.581340	34.711991	35.011991
49.000000	50.000000	50.900000	50.900000	51.400000	51.700000
20.000010	20.000005	20.000009	20.000000	20.103627	21.189438
20.000014	21.566647	23.058480	23.080368	23.056984	24.105055
42.300000	42.300000	42.300000	42.300000	42.300000	43.300000
35.572391	29.373327	29.698886	31.395273	33.049570	28.183551
38.449088	32.072282	32.892050	35.398160	37.900842	32.819878
62.700000	55.810000	55.810000	55.760000	56.360000	51.000000
21.902446	22.210811	22.222334	22.232347	22.753301	22.760244
21.696893	22.291706	22.289654	22.283386	22.595109	22.606515
43.000000	43.100000	43.100000	43.100000	43.400000	43.400000
24.506523	27.667349	27.711177	27.803655	30.167052	22.452181
28.420406	33.020661	32.691697	32.871196	35.727185	28.169504
64.600000	64.600000	64.600000	64.600000	64.600000	56.700000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	26.197843	26.199478	26.234122	27.119027
Commercial/Industrial/Public Utility/Mineral Real.....	26.399385	26.203841	26.893427	27.873598
General Business/Public Utility Personal.....	44.000000	44.000000	44.000000	45.200000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.986193	25.466108	25.443069	25.503672
Commercial/Industrial/Public Utility/Mineral Real.....	25.915909	26.943244	27.205453	27.177065
General Business/Public Utility Personal.....	35.720000	35.720000	35.720000	35.720000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	36.794741	37.401946	40.212664	32.687411
Commercial/Industrial/Public Utility/Mineral Real.....	38.656987	38.292281	40.203231	31.665967
General Business/Public Utility Personal.....	77.050000	77.500000	78.000000	70.100000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	30.526988	32.700078	31.365681	31.405275
Commercial/Industrial/Public Utility/Mineral Real.....	36.717145	39.446888	37.316063	37.190146
General Business/Public Utility Personal.....	58.200000	58.530000	57.110000	57.100000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	33.768420	26.842760	25.964317	26.173479
Commercial/Industrial/Public Utility/Mineral Real.....	33.786995	27.074743	26.200257	26.453205
General Business/Public Utility Personal.....	39.670000	32.620000	31.700000	31.900000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	26.200017	26.600017	26.600017	26.600017
Commercial/Industrial/Public Utility/Mineral Real.....	26.200017	26.720362	26.927419	26.958432
General Business/Public Utility Personal.....	31.200000	31.600000	31.600000	31.600000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	27.800008	27.800008	29.803750	29.829045
Commercial/Industrial/Public Utility/Mineral Real.....	27.800008	27.800008	30.018187	30.018187
General Business/Public Utility Personal.....	35.700000	35.700000	37.700000	37.700000
Eastland Joint Vocational 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
Licking County Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.000000	3.000000	2.800000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	2.800000	3.000000
General Business/Public Utility Personal.....	3.000000	3.000000	2.800000	3.000000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	1.999990	2.000002	2.000002	1.999608
Commercial/Industrial/Public Utility/Mineral Real.....	1.999633	2.007883	1.993825	2.066969
General Business/Public Utility Personal.....	3.200000	3.200000	3.200000	3.200000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
23.020171	23.514180	23.717796	23.721352	24.000003	24.000028
23.091069	23.688494	23.893008	23.889230	24.006088	24.000026
41.100000	41.400000	41.600000	41.600000	41.700000	41.700000
25.780041	25.718858	22.971998	23.623433	23.568825	23.719942
27.278697	26.266220	24.986289	26.342585	24.764258	26.212021
35.720000	35.720000	32.800000	32.800000	32.800000	32.800000
32.935932	35.485208	31.601706	31.781839	35.452173	31.618777
31.209597	34.036770	30.713668	31.261710	35.552657	31.865187
70.100000	70.300000	66.360000	66.360000	68.960000	65.000000
30.601995	30.816438	31.040390	33.771868	34.029851	29.230173
36.963534	37.174553	37.258164	38.051531	38.378423	33.544769
54.180000	54.290000	54.390000	54.020000	54.200000	49.350000
27.718863	28.031678	28.069913	30.379757	25.624325	25.632019
27.860967	28.229753	28.232584	33.731052	28.951052	28.631120
42.880000	43.150000	43.150000	45.160000	40.380000	40.380000
26.600017	26.600017	26.600017	20.000017	20.000017	23.000017
26.600017	26.628048	26.600017	20.000017	20.000017	23.000017
31.600000	31.600000	31.600000	25.000000	25.000000	28.000000
30.100008	32.100008	32.600008	32.800008	34.772438	34.774679
30.100008	32.113822	32.600008	32.800008	35.279575	35.157862
38.000000	40.000000	40.500000	40.700000	42.650000	42.650000
2.000000	2.000000	2.000000	2.000000	1.200000	1.200000
2.000000	2.000000	2.000000	2.000000	1.200000	1.200000
2.000000	2.000000	2.000000	2.000000	1.200000	1.200000
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
2.000882	2.000005	2.000001	2.003737	2.000000	1.997170
2.094114	2.086347	2.335689	2.340327	2.321761	2.479934
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	4.599216	4.599231	4.884327	4.884327
Commercial/Industrial/Public Utility/Mineral Real.....	4.343478	4.343478	4.429710	4.403358
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
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.....	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
Canal Winchester 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
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	2.305972	2.304781
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	2.394988	2.393542
General Business/Public Utility Personal.....	1.900000	1.900000	4.900000	4.900000
Overlapping Rates by Taxing District				
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.....	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal.....	3.400000	3.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
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
Lithopolis Village.....				
Residential/Agricultural Real.....	2.351312	2.389704	2.473720	2.539462
Commercial/Industrial/Public Utility/Mineral Real.....	2.571480	2.585076	2.652860	2.652860
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
4.858680	4.231635	4.231635	4.231395	0.452446	4.534128
4.403358	5.086188	5.083494	5.083143	5.063026	5.082531
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.302903	2.414983	2.416729	2.417662	2.494945	2.494945
2.385034	2.727151	2.726506	2.726506	2.713390	2.713390
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
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
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
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
2.540124	2.697260	2.697928	2.697628	2.776632	2.777372
2.652860	3.013064	3.013064	3.012692	3.013880	3.019824
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
Millersport Village.....				
Residential/Agricultural Real.....	8.791062	8.784707	7.618493	7.653555
Commercial/Industrial/Public Utility/Mineral Real.....	7.762102	7.841871	7.232177	7.232177
General Business/Public Utility Personal.....	9.900000	9.900000	9.900000	9.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.198059	6.245072	6.703982	6.887781
Commercial/Industrial/Public Utility/Mineral Real.....	7.109866	6.788682	7.185271	7.162022
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	5.549333	5.539673	5.656480	5.655279
Commercial/Industrial/Public Utility/Mineral Real.....	5.009169	5.010178	5.163954	5.163954
General Business/Public Utility Personal.....	10.300000	10.300000	10.300000	10.300000
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.....	3.746010	3.754726	3.917226	3.922267
Commercial/Industrial/Public Utility/Mineral Real.....	3.671831	3.671831	3.877070	3.876182
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	3.622284	3.623260	3.822140	3.820648
Commercial/Industrial/Public Utility/Mineral Real.....	3.977996	3.977996	4.196580	4.196580
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.700000	4.279228	4.340743	4.364673
Commercial/Industrial/Public Utility/Mineral Real.....	4.700000	3.852455	4.000475	4.000475
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	8.210628	8.836145	8.878858	8.911098
Commercial/Industrial/Public Utility/Mineral Real.....	7.628224	9.525925	9.478350	9.831088
General Business/Public Utility Personal.....	11.000000	11.000000	11.000000	11.000000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
7.649062	5.768689	5.771408	5.771064	6.163748	6.163984
7.156943	7.430359	7.430359	7.430359	7.466531	7.429115
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
7.024467	7.738631	4.944422	4.995094	5.260711	5.267927
6.902703	7.735188	4.516880	4.553719	4.944334	4.976773
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.653030	6.527317	5.527729	5.534520	5.702103	5.701883
4.911430	6.664245	5.664245	5.663687	5.663687	5.663687
10.300000	10.300000	9.300000	9.300000	9.300000	9.300000
0.700000	0.760000	0.760000	0.770000	0.780000	0.790000
0.700000	0.760000	0.760000	0.770000	0.780000	0.790000
0.700000	0.760000	0.760000	0.770000	0.780000	0.790000
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
3.908174	4.632235	4.633767	4.633776	3.738481	3.744054
3.876182	4.695470	4.695470	4.695470	4.268358	4.268358
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.811368	4.334740	4.335720	4.335820	4.583420	4.584196
4.196580	5.627900	5.611640	5.611640	5.627964	5.627964
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.371965	3.240063	3.241620	3.237700	3.444123	3.822143
3.731843	4.566798	4.566798	4.566798	4.566560	5.188016
4.700000	4.700000	4.700000	4.700000	4.700000	6.700000
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
10.035095	11.321770	8.439295	9.388695	6.653030	0.000000
10.194855	12.504938	9.147692	10.675345	9.563165	0.000000
11.000000	16.000000	13.000000	13.000000	13.000000	0.000000

(continued)

Fairfield County, Ohio

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

	2006	2005	2004	2003
Overlapping Rates by Taxing District				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.798059	5.845073	6.303982	6.487781
Commercial/Industrial/Public Utility/Mineral Real.....	6.709866	6.388682	6.785271	6.762022
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
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	7.489049	3.503477	3.890660	3.899686
Commercial/Industrial/Public Utility/Mineral Real.....	8.255292	4.185446	4.500833	4.493354
General Business/Public Utility Personal.....	9.270000	5.270000	5.270000	5.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.457400	0.460900	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.467100	0.463000	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.000000	0.000000

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

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

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
2.700000	2.700000	2.700000	2.700000	2.700000	0.000000
2.700000	2.700000	2.700000	2.700000	2.700000	0.000000
2.700000	2.700000	2.700000	2.700000	2.700000	0.000000
6.624467	7.338631	4.544422	4.595094	4.860711	0.000000
6.502703	7.335188	4.116879	4.153719	4.544334	0.000000
7.400000	7.400000	7.400000	7.400000	7.400000	0.000000
2.900000	2.900000	2.900000	2.900000	2.900000	0.000000
2.900000	2.900000	2.900000	2.900000	2.900000	0.000000
2.900000	2.900000	2.900000	2.900000	2.900000	0.000000
3.300748	3.813698	3.826506	3.843312	4.476860	3.599343
3.913901	4.918779	4.925096	4.920587	4.924751	4.123462
5.270000	5.270000	5.270000	5.270000	5.270000	5.270000
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

Fairfield County, Ohio

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

	(3)	2006	2005	2004	2003
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	20,166,138	\$ 14,694,865	\$ 13,071,260	\$ 12,088,256
Current Tax Collections.....		19,327,970	14,127,221	11,857,308	11,470,595
Percent of Current Collections to Levy.....		95.84%	96.14%	90.71%	94.89%
Delinquent Tax Collections.....(1)		610,488	404,999	378,163	379,356
Total Tax Collections.....		19,938,458	14,532,220	12,235,471	11,849,951
Ratio of Total Collections to Levy.....		98.87%	98.89%	93.61%	98.03%
Outstanding Delinquent Taxes..... (2)		504,508	361,451	266,656	440,337
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		2.50%	2.46%	2.04%	3.64%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	742,823	\$ 918,356	\$ 923,956	\$ 932,940
Current Tax Collections.....		531,752	677,504	734,668	823,653
Percent of Current Collections to Levy.....		71.59%	73.77%	79.51%	88.29%
Delinquent Tax Collections.....(1)		11,875	15,708	3,851	11,259
Total Tax Collections.....		543,627	693,212	738,519	834,912
Ratio of Total Collections to Levy.....		73.18%	75.48%	79.93%	89.49%
Outstanding Delinquent Taxes..... (2)		248,410	145,061	74,678	26,972
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		33.44%	15.80%	8.08%	2.89%

- (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, interest, 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.

Source: Fairfield County Auditor's Office

Table 8

2002	2001	2000	1999	1998	1997
\$ 11,886,806	\$ 10,937,192	\$ 10,485,370	\$ 9,978,626	\$ 7,824,908	\$ 7,422,511
11,178,974	10,308,937	9,958,037	9,451,561	7,475,645	7,105,067
94.05%	94.26%	94.97%	94.72%	95.54%	95.72%
293,114	268,290	277,866	215,496	150,738	172,961
11,472,088	10,577,227	10,235,903	9,667,057	7,626,383	7,278,028
96.51%	96.71%	97.62%	96.88%	97.46%	98.05%
650,784	598,139	524,307	463,210	308,930	261,681
5.47%	5.47%	5.00%	4.64%	3.95%	3.53%
\$ 969,153	\$ 928,624	\$ 935,347	\$ 847,380	\$ 849,643	\$ 911,217
934,310	830,427	914,210	839,344	756,360	873,333
96.40%	89.43%	97.74%	99.05%	89.02%	95.84%
116,490	14,496	59,349	52,694	4,342	103,912
1,050,800	844,923	973,559	892,038	760,702	977,245
108.42%	90.99%	104.09%	105.27%	89.53%	107.25%
88,039	54,292	17,409	75,408	111,471	74,722
9.08%	5.85%	1.86%	8.90%	13.12%	8.20%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2006 and 1997 (1)

Table 9

		2006	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	\$ 20,792,840	0.77%
Dominion Homes	Residential Homes	9,063,620	0.33%
Anyi Apartments LLC	Apartments	7,568,750	0.28%
Pickerington Apartments LLC	Apartments	5,922,760	0.22%
Noca Apartments One Limites	Apartments	5,730,010	0.21%
Anchor Hocking CG Operating Co LLC	Developer	5,310,700	0.20%
AERC Turnberry Inc	Business	5,105,560	0.19%
Homewood Corporation	Developer	4,236,160	0.15%
Regency Centers LP	Developer	4,115,990	0.15%
Diley Road Associates LLC	Developer	3,682,850	0.14%
Total		<u>\$ 71,529,240</u>	<u>2.64%</u>
Total Countywide Valuations		<u>\$ 2,710,651,260</u>	

		1997	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings Limited Partnership	Developer	\$ 21,641,520	1.49%
Associated Estates Realty Corporation	Developer	7,441,920	0.51%
Anchor Hocking Glass	Glass	5,825,530	0.40%
Meijer Incorporated	Retail	3,248,780	0.22%
Lakes Edge Partnership	Apartments	3,200,570	0.22%
Lancaster Phase One Group	Apartments	3,048,200	0.21%
Interstate Limited Partnership	Apartments	2,924,460	0.20%
Homewood Corporation	Developer	2,826,480	0.20%
Ralston Food Incorporated	Food	2,586,950	0.18%
Glimcher Centers Ltd Partnership	Developer	2,277,180	0.16%
Total		<u>\$ 55,021,590</u>	<u>3.79%</u>
Total Countywide Valuations		<u>\$ 1,451,165,210</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2006 and 1997 (1)

Table 10

		2006	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 27,372,750	26.21%
Ohio Power Company	Public Utility	26,606,370	25.47%
South Central Power	Public Utility	18,935,970	18.13%
Ohio Bell Telephone Company	Public Utility	8,659,510	8.29%
Texas Eastern Transmission	Public Utility	6,744,660	6.46%
Columbus Southern Power Company	Public Utility	4,121,880	3.95%
Columbia Gas of Ohio Inc	Public Utility	2,767,760	2.65%
Verizon North Inc	Public Utility	2,414,940	2.31%
Pennsylvania Lines LLC	Public Utility	1,308,410	1.25%
New Par	Public Utility	918,180	0.88%
Total		<u>\$ 99,850,430</u>	<u>95.60%</u>
Total Countywide Valuations		<u>\$ 104,442,650</u>	

		1997	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power	Public Utility	\$ 26,117,470	23.64%
Columbia Gas Transmission	Public Utility	21,723,230	19.66%
Ohio Bell Telephone	Public Utility	19,118,090	17.31%
South Central Power	Public Utility	10,955,850	9.92%
Texas Eastern Transmission	Public Utility	8,768,160	7.94%
Columbia Gas of Ohio Inc	Public Utility	7,712,580	6.98%
GTE North Inc	Public Utility	6,206,950	5.62%
Columbus Southern Transmission	Public Utility	1,624,440	1.47%
CNG Transmission Corporation	Public Utility	1,155,620	1.04%
Con Rail	Public Utility	1,037,640	0.94%
Total		<u>\$ 104,420,030</u>	<u>94.52%</u>
Total Countywide Valuations		<u>\$ 110,469,490</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2006 and 1997 (1)

Table 11

		2006	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 5,614,440	5.37%
Ralcorp Holdings Inc (Ralston)	Food	5,082,420	4.86%
Cyril Scott Company	Paper/Printing	3,300,880	3.16%
Newark Group	Recycled Paper	2,818,400	2.70%
Crown Cork & Seal	Manufacturer	2,800,090	2.68%
Nifco America Corporation	Manufacturer	2,549,900	2.44%
Company Wrench Ltd	Rental Service Stores	2,215,100	2.12%
Time Warner Cable	Cable Television	2,150,380	2.06%
McDermott Inc (Diamon Power)	Electronics	1,956,580	1.87%
Kroger Company	Grocer/Retail Market	1,906,050	1.82%
Total		<u>\$ 30,394,240</u>	<u>29.08%</u>
Total Countywide Valuations		<u>\$ 104,518,635</u>	

		1997	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 17,081,340	12.68%
Ralston Foods Inc	Food	11,142,760	8.27%
McDermott Incorporated	Electronics	5,174,680	3.84%
Anchor Hocking Packaging	Glass/Pkg	4,281,880	3.18%
Cyril Scott Company	Paper/Printing	3,289,280	2.44%
International Paper	Paper	3,084,880	2.29%
MidWest Fabricating	Manufacturing	1,960,350	1.46%
Lancaster Glass	Glass	1,933,460	1.43%
Bailey Corporation	Plastics	1,911,080	1.42%
Drew Shoe Company	Shoes	1,410,510	1.05%
Total		<u>\$ 51,270,220</u>	<u>38.06%</u>
Total Countywide Valuations		<u>\$ 134,698,303</u>	

(1) The amounts presented represent the assessed values upon which 2006 and 1997 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

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

Table 12

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2006	140.59	\$ 8,719,921,206	\$ 19,727,476	0.23%	\$140.32
2005	138.42	8,438,252,321	20,693,781	0.25%	149.50
2004	136.30	7,646,689,429	21,640,085	0.28%	158.77
2003	132.50	7,428,155,425	18,491,221	0.25%	139.56
2002	128.80	7,245,586,879	9,265,000	0.13%	71.93
2001	127.40	6,080,661,770	9,585,000	0.16%	75.24
2000	122.76	5,941,263,859	2,830,000	0.05%	23.05
1999	126.72	5,694,236,782	2,940,000	0.05%	23.20
1998	124.00	5,141,413,127	3,045,000	0.06%	24.56
1997	121.46	5,000,606,640	3,150,000	0.06%	25.93

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	Bond Anticipation Notes	Loans	Capital Leases
2006	\$ 2,623,646	\$ 19,727,476	\$ 1,035,000	\$ 79,067	\$ 1,065,203
2005	2,908,182	20,693,781	1,422,000	104,816	623,264
2004	3,181,433	21,640,085	520,000	194,501	737,893
2003	1,847,000	18,491,221	4,248,000	517,000	919,321
2002	2,031,367	9,265,000	11,705,000	-	766,675
2001	1,158,000	9,585,000	11,895,000	-	824,847
2000	1,262,760	2,830,000	12,251,000	-	607,140
1999	674,000	2,940,000	1,439,000	-	183,568
1998	725,000	3,045,000	595,000	-	321,737
1997	775,000	3,150,000	631,000	-	309,067

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements

(1) See Table 16 for personal income and population data

Source: *Fairfield County Auditor's Office*

Table 13

Business-Type Activities							
General Obligation Bonds	Bond Anticipation Notes	EPA Loan	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 24,548,906	\$ 700,000	\$ 1,453,429	\$ 72,739	\$ 32,446	\$ 51,337,912	1.16%	\$ 365.16
25,618,702	900,000	1,633,419	77,018	28,340	54,009,522	1.26%	390.19
16,081,223	10,300,000	1,807,202	81,297	12,558	54,556,192	1.32%	400.27
16,634,799	12,200,000	1,974,993	100,000	19,868	56,952,202	1.46%	429.83
10,005,000	13,996,632	2,136,998	-	26,576	49,933,248	1.34%	387.68
10,365,000	9,280,000	2,293,417	-	31,812	45,433,076	1.25%	356.62
10,580,000	7,230,000	2,444,442	-	-	37,205,342	1.08%	303.07
10,720,000	7,380,000	2,590,260	-	-	25,926,828	0.77%	204.60
2,855,000	5,480,000	2,731,049	-	-	15,752,786	0.50%	127.04
2,935,000	2,330,000	2,866,983	-	-	12,997,050	0.44%	107.01

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Total assessed property value.....	<u>\$ 2,919,612,545</u>	<u>\$ 2,858,817,163</u>	<u>\$ 2,578,980,783</u>	<u>\$ 2,501,406,662</u>
General bonded debt outstanding:				
General obligation bonds payable.....	\$ 43,525,000	\$ 45,520,000	\$ 37,080,000	\$ 34,600,000
Notes payable.....	1,735,000	2,322,000	10,820,000	16,448,000
Loans payable.....	79,067	104,816	194,501	517,000
Special assessment bonds payable.....	2,560,000	2,841,000	3,110,715	1,847,000
OPWC sewer loan payable.....	72,739	77,018	81,297	100,000
EPA refunding loan payable.....	<u>1,453,429</u>	<u>1,633,419</u>	<u>1,807,202</u>	<u>1,974,993</u>
Total gross indebtedness.....	49,425,235	52,498,253	53,093,715	55,486,993
Less:				
General obligation bonds payable.....	(31,510,000)	(36,025,000)	(27,200,000)	(26,670,000)
Notes payable.....	(700,000)	(900,000)	(10,300,000)	(13,200,000)
Special assessment bonds payable.....	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)
OPWC sewer loan payable.....	(72,739)	(77,018)	(81,297)	(100,000)
EPA refunding loan payable.....	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)
Amount available in the debt service fund for general obligations.....	(451,861)	(425,099)	(517,947)	(323,353)
Total net debt applicable to debt limit.....	<u>12,677,206</u>	<u>10,596,717</u>	<u>10,076,554</u>	<u>11,371,647</u>
Overall legal debt limit.....(1)	<u>71,490,314</u>	<u>69,970,429</u>	<u>62,974,520</u>	<u>61,035,167</u>
Legal debt margin.....	<u>\$ 58,813,108</u>	<u>\$ 59,373,712</u>	<u>\$ 52,897,966</u>	<u>\$ 49,663,520</u>
Legal debt margin within debt limit.....	82.27%	84.86%	84.00%	81.37%
Unvoted debt limitation				
1% of assessed valuation.....	<u>\$ 29,196,125</u>	<u>\$ 28,588,172</u>	<u>\$ 25,789,808</u>	<u>\$ 25,014,067</u>
Total gross indebtedness.....	49,425,235	52,498,253	53,093,715	55,486,993
Less:				
General obligation bonds payable.....	(31,510,000)	(36,025,000)	(27,200,000)	(26,670,000)
Notes payable.....	(700,000)	(900,000)	(10,300,000)	(13,200,000)
Special assessment bonds payable.....	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)
OPWC sewer loan payable.....	(72,739)	(77,018)	(81,297)	(100,000)
EPA refunding loan payable.....	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)
Amount available in the debt service fund for general obligations.....	(451,861)	(425,099)	(517,947)	(323,353)
Net debt within unvoted debt limitation.....	<u>12,677,206</u>	<u>10,596,717</u>	<u>10,076,554</u>	<u>11,371,647</u>
Unvoted legal debt margin within 1% limitations.....	<u>\$ 16,518,919</u>	<u>\$ 17,991,455</u>	<u>\$ 15,713,254</u>	<u>\$ 13,642,420</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	56.58%	62.93%	60.93%	54.54%

(1) Debt limit is a total of a sum equal to three percent of the first \$100 million of the assessed valuation plus one and one-half percent of such valuation in excess of \$100 million and not in excess of \$300 million, plus two and one-half percent of such valuation in excess of \$300 million.

(2) These numbers are based on the net debt. This reflects only debt that is supported through property value.

Source: Fairfield County Auditor's Office

Table 14

2002	2001	2000	1999	1998	1997
<u>\$ 2,437,054,497</u>	<u>\$ 2,069,114,871</u>	<u>\$ 2,020,617,702</u>	<u>\$ 1,939,244,207</u>	<u>\$ 1,745,755,119</u>	<u>\$ 1,696,333,003</u>
\$ 19,270,000	\$ 19,950,000	\$ 13,410,000	\$ 13,660,000	\$ 5,900,000	\$ 6,085,000
25,701,632	21,175,000	19,481,000	8,819,000	6,075,000	2,961,000
-	-	-	-	-	-
2,031,367	1,158,000	1,262,760	674,000	725,000	775,000
-	-	-	-	-	-
<u>2,136,998</u>	<u>2,293,417</u>	<u>2,444,442</u>	<u>2,590,260</u>	<u>2,731,049</u>	<u>2,866,983</u>
<u>49,139,997</u>	<u>44,576,417</u>	<u>36,598,202</u>	<u>25,743,260</u>	<u>15,431,049</u>	<u>12,687,983</u>
(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)	(5,710,000)	(3,390,000)
(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)	(6,075,000)	(2,961,000)
(2,031,367)	(1,158,000)	(1,262,760)	(674,000)	(725,000)	(775,000)
-	-	-	-	-	-
(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)	(2,731,049)	(2,866,983)
(212,033)	(338,596)	(86,838)	(60,801)	(81,930)	(57,160)
<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>	<u>108,070</u>	<u>2,637,840</u>
<u>59,426,362</u>	<u>50,227,872</u>	<u>49,015,443</u>	<u>46,981,105</u>	<u>42,143,878</u>	<u>40,908,325</u>
<u>\$ 48,868,395</u>	<u>\$ 39,696,468</u>	<u>\$ 37,992,281</u>	<u>\$ 46,856,906</u>	<u>\$ 42,035,808</u>	<u>\$ 38,270,485</u>
82.23%	79.03%	77.51%	99.74%	99.74%	93.55%
<u>\$ 24,370,545</u>	<u>\$ 20,691,149</u>	<u>\$ 20,206,177</u>	<u>\$ 19,392,442</u>	<u>\$ 17,457,551</u>	<u>\$ 16,963,330</u>
49,139,997	44,576,417	36,598,202	25,743,260	15,431,049	12,687,983
(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)	(5,710,000)	(3,390,000)
(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)	(6,075,000)	(2,961,000)
(2,031,367)	(1,158,000)	(1,262,760)	(674,000)	(725,000)	(775,000)
-	-	-	-	-	-
(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)	(2,731,049)	(2,866,983)
(212,033)	(338,596)	(86,838)	(60,801)	(81,930)	(57,160)
<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>	<u>108,070</u>	<u>2,637,840</u>
<u>\$ 13,812,578</u>	<u>\$ 10,159,745</u>	<u>\$ 9,183,015</u>	<u>\$ 19,268,243</u>	<u>\$ 17,349,481</u>	<u>\$ 14,325,490</u>
56.68%	49.10%	45.45%	99.36%	99.38%	84.45%

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)
2006	140,591 b	\$ 4,444,081,510	\$ 31,610	47,962 b	36.2 a
2005	138,420 b	4,289,635,800	30,990	47,962 b	36.2 a
2004	136,300 b	4,141,202,900	30,383	47,962 b	36.2 a
2003	132,500 b	3,894,572,500	29,393	47,962 b	36.2 a
2002	128,800 b	3,728,244,800	28,946	47,962 b	36.2 a
2001	127,400 b	3,646,952,400	28,626	47,962 b	36.2 a
2000	122,760 a	3,448,082,880	28,088	47,962 b	36.2 a
1999	126,720 b	3,371,385,600	26,605	31,284 b	33.9 d
1998	124,000 b	3,155,800,000	25,450	31,284 b	33.9 d
1997	121,460 b	2,978,806,500	24,525	31,284 b	33.9 d

(1) Source: U.S. Census

(a) 2000 Federal Census

(b) Based upon U.S. Census estimates

(c) U.S. Census Bureau Fact Finder

(d) 1990 Federal Census

(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: Ohio Association of Realtors (1997 figures unavailable)

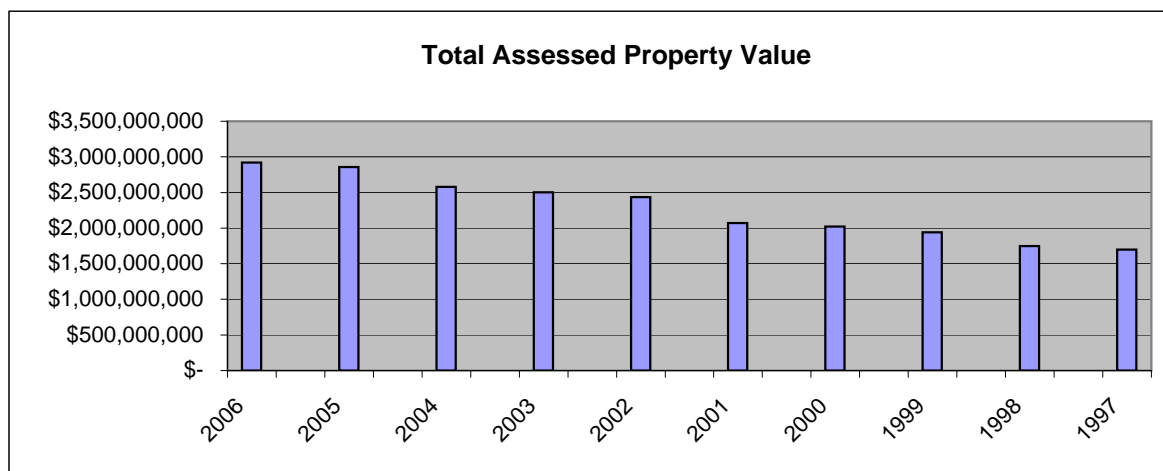
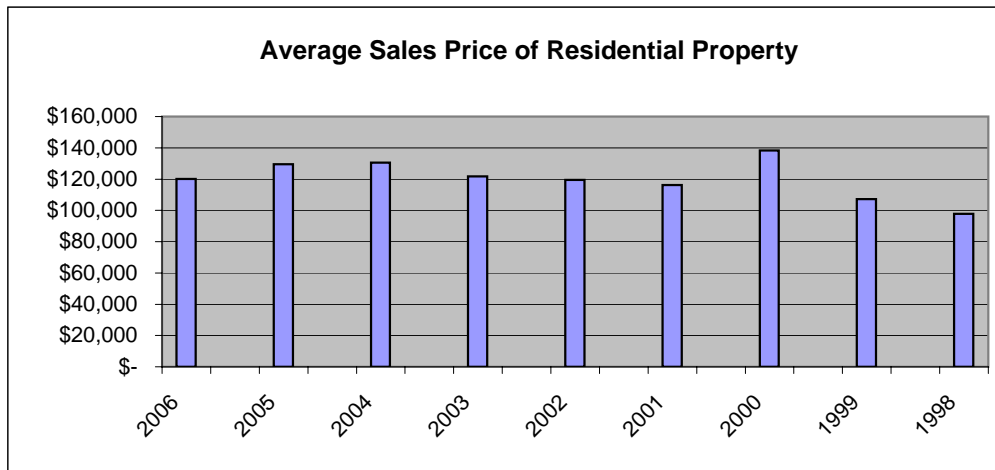


Table 15

Educational Attainment: Bachelor's Degree or Higher	School Enrollment	Unemployment Rate	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
20.8% c	18,524	4.80%	\$ 120,019	\$ 2,919,612,545
20.8 c	18,130	4.70%	129,482	2,858,817,163
20.8 c	17,561	4.60%	130,586	2,578,980,783
20.8 c	17,019	4.50%	121,805	2,501,406,662
20.8 c	16,057	4.20%	119,417	2,437,054,497
20.8 c	16,021	3.00%	116,234	2,069,114,871
20.8 c	15,721	2.30%	138,247	2,020,617,702
15.5 c	15,296	3.00%	107,300	1,939,244,207
15.5 c	15,081	3.00%	97,770	1,745,755,119
15.5 c	14,836	3.20%	-	1,696,333,003



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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND THREE YEARS AGO

Table 16

December 31, 2006

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,110	1	2.99%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,254	2	1.78%
Pickerington Schools	Public School	902	3	1.28%
Fairfield County	Government	825	4	1.17%
Kroger	Grocer	790	5	1.12%
Lancaster City School District	Public School	586	6	0.83%
City of Lancaster	Government	472	7	0.67%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	450	8	0.64%
Nifco America	Manufacturer-Molded Injection Plastics	440	9	0.62%
Southeaster Correctional Institution	Correctional Instiution	395	10	0.55%
Total		8,224		11.65%
Total Employment Within County		70,600		

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

December 31, 2003

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer Glassware	1,003	2	1.51%
Fairfield County	Government	809	3	1.22%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.75%
Ralston Foods	Manufacturer Food Products	450	5	0.68%
Cyril Scott Company, Inc.	Commercial Printer	375	6	0.55%
Gorsuch Enterprises	Real Estate Developer	250	7	0.38%
Glasfloss Industries, Inc.	Manufacturer-Air Filtration	250	8	0.38%
Midwest Fabricating	Manufacturer-Cold Formed Parts	240	9	0.36%
Crestview Nursing & Rehabilitation	Health Care-Nursing Home & Rehabilitation	240	10	0.36%
Total		6,117		9.20%
Total Employment Within County		66,500		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us
Information prior to 2003 is not available.

Information prior to 2003 is not available.

Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	23.00	22.00	25.00	32.00	31.00
Auditor.....	32.00	31.00	35.00	37.00	36.00
Treasurer.....	8.00	8.00	9.00	9.00	9.00
Prosecutor.....	21.00	18.00	18.00	18.00	18.00
Board of Elections.....	20.00	12.00	12.00	12.00	11.00
Recorder.....	6.00	6.00	8.00	8.00	8.00
Total-Legislative and Executive.....	<u>110.00</u>	<u>97.00</u>	<u>107.00</u>	<u>116.00</u>	<u>113.00</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	16.00	17.00	17.00	18.00	18.00
Domestic Relations Court.....	8.00	8.00	8.00	8.00	8.00
Juvenile Court.....	17.00	16.00	10.00	5.00	4.00
Probate Court.....	6.00	7.00	7.00	8.00	8.00
Clerk of Courts.....	40.00	39.00	33.00	38.00	38.00
Total-Judicial.....	<u>87.00</u>	<u>87.00</u>	<u>75.00</u>	<u>77.00</u>	<u>76.00</u>
<u>Public Safety</u>					
Emergency Management.....	2.00	2.00	2.00	1.00	2.00
Prosecutor-Victims of Crime.....	3.00	3.00	3.00	3.00	3.00
Common Pleas Court.....	5.00	4.00	4.00	4.00	5.00
Juvenile Court.....	8.00	8.00	13.00	13.00	13.00
Juvenile Probation.....	17.00	17.00	16.00	18.00	17.00
Coroner.....	3.00	3.00	3.00	3.00	3.00
Municipal Court Clerk.....	0.00	1.00	1.00	1.00	1.00
Fairfield-Hocking Major Crimes Unit.....	2.00	3.00	3.00	3.00	3.00
Sheriff.....	130.00	129.00	147.00	153.00	142.00
Total-Public Safety.....	<u>170.00</u>	<u>170.00</u>	<u>192.00</u>	<u>199.00</u>	<u>189.00</u>
<u>Public Works</u>					
Commissioners-Environmental Affairs.....	0.00	0.00	0.00	0.00	0.00
Sheriff-Road and Bridge Weights.....	0.00	0.00	0.00	0.00	0.00
Engineer.....	59.00	59.00	63.00	64.00	55.00
Total-Public Works.....	<u>59.00</u>	<u>59.00</u>	<u>63.00</u>	<u>64.00</u>	<u>55.00</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	7.00	6.00	7.00	7.00	7.00
Mental Retardation.....	142.00	139.00	134.00	133.00	128.00
Total-Health.....	<u>149.00</u>	<u>145.00</u>	<u>141.00</u>	<u>140.00</u>	<u>135.00</u>
<u>Human Services</u>					
Veterans Services.....	14.00	14.00	14.00	14.00	14.00
Job and Family Services.....	211.00	185.00	175.00	175.00	195.00
Total-Human Services.....	<u>225.00</u>	<u>199.00</u>	<u>189.00</u>	<u>189.00</u>	<u>209.00</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	14.00	15.00	17.00	16.00	14.00
Fairfield County Water District.....	11.00	10.00	7.00	8.00	7.00
Total-Enterprise.....	<u>25.00</u>	<u>25.00</u>	<u>24.00</u>	<u>24.00</u>	<u>21.00</u>
Total Employees.....	<u>825.00</u>	<u>782.00</u>	<u>791.00</u>	<u>809.00</u>	<u>798.00</u>

Method: Counted as of December 31 each year-Part time employees counted as 1

Source: Fairfield County Auditor's Office

Table 17

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
32.00	33.00	31.00	26.00	25.00
35.00	32.00	33.00	26.00	26.00
9.00	10.00	7.00	7.00	7.00
18.00	17.00	17.00	16.00	16.00
12.00	11.00	12.00	12.00	12.00
7.00	7.00	7.00	7.00	6.00
<u>113.00</u>	<u>110.00</u>	<u>107.00</u>	<u>94.00</u>	<u>92.00</u>
18.00	19.00	12.00	12.00	13.00
8.00	8.00	7.00	7.00	7.00
4.00	6.00	6.00	6.00	10.00
7.00	6.00	6.00	6.00	6.00
34.00	34.00	21.00	30.00	29.00
<u>71.00</u>	<u>73.00</u>	<u>52.00</u>	<u>61.00</u>	<u>65.00</u>
1.00	1.00	1.00	1.00	1.00
0.00	3.00	3.00	3.00	0.00
5.00	5.00	5.00	3.00	2.00
17.00	19.00	0.00	0.00	0.00
16.00	12.00	13.00	14.00	16.00
3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	0.00
2.00	0.00	0.00	0.00	0.00
<u>136.00</u>	<u>126.00</u>	<u>124.00</u>	<u>120.00</u>	<u>118.00</u>
<u>181.00</u>	<u>170.00</u>	<u>150.00</u>	<u>145.00</u>	<u>140.00</u>
0.00	0.00	3.00	1.00	1.00
0.00	1.00	1.00	1.00	1.00
<u>55.00</u>	<u>54.00</u>	<u>53.00</u>	<u>52.00</u>	<u>56.00</u>
<u>55.00</u>	<u>55.00</u>	<u>57.00</u>	<u>54.00</u>	<u>58.00</u>
7.00	7.00	6.00	5.00	6.00
<u>118.00</u>	<u>138.00</u>	<u>137.00</u>	<u>138.00</u>	<u>151.00</u>
<u>125.00</u>	<u>145.00</u>	<u>143.00</u>	<u>143.00</u>	<u>157.00</u>
12.00	8.00	7.00	3.00	3.00
<u>195.00</u>	<u>176.00</u>	<u>152.00</u>	<u>152.00</u>	<u>140.00</u>
<u>207.00</u>	<u>184.00</u>	<u>159.00</u>	<u>155.00</u>	<u>143.00</u>
14.00	13.00	11.00	11.00	11.00
9.00	11.00	11.00	8.00	6.00
<u>23.00</u>	<u>24.00</u>	<u>22.00</u>	<u>19.00</u>	<u>17.00</u>
<u>775.00</u>	<u>761.00</u>	<u>690.00</u>	<u>671.00</u>	<u>672.00</u>

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TWO YEARS**

Table 18

	<u>2006</u>	<u>2005</u>
<u>General Government -Legislative and Executive</u>		
Commissioners.....		
Number of resolutions passed.....	1,280	1,311
Number of meetings.....	52	52
Auditor.....		
Number of checks/vouchers issued.....	25,992	26,146
Number of personal property returns.....	450	534
Number of exempt conveyances.....	2,030	2,236
Number of non-exempt conveyances.....	3,706	3,991
Number of real estate transfers.....	8,191	10,049
Number of parcels billed.....	66,621	65,890
Treasurer.....		
Foreclosure notifications.....	476	416
Number of parcels collected.....	66,209	n/a
Prosecutor.....		
Number of criminal cases.....	479	445
Board of Elections.....		
Registered voters.....	96,593	93,218
Actual voters last general election.....	55,657	40,052
Percentage of registered voters that voted.....	57.62%	42.97%
Recorder.....		
Number of deeds recorded.....	5,907	6,440
Number of mortgages recorded.....	10,673	12,214
Number of military discharges recorded.....	43	42
Buildings and Grounds.....		
Number of commissioner owned buildings.....	34	34
Square footage of buildings.....	404,722	404,722
Data Processing.....		
Number of users served.....	70	70
<u>General Government -Judicial</u>		
Common Pleas Court.....		
Number of civil cases filed.....	2,111	1,932
Number of criminal cases filed.....	665	688
Domestic Relations Court.....		
Number of divorce and dissolution cases filed.....	640	634
Juvenile Court.....		
Number of delinquency cases (new and transferred).....	670	596
Number of traffic ticket cases.....	1,031	1,068
Number of abuse/neglect/dependency cases.....	215	198
Probate Court.....		
Number of marriage licenses issued.....	822	814
Number of civil cases filed.....	49	46
Number of estates filed.....	539	595
Number of guardianships filed.....	73	86
Clerk of Courts.....		
Number of civil cases filed.....	1,355	1,145
Number of criminal cases filed.....	484	444

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TWO YEARS**

(Continued)

Table 18

	<u>2006</u>	<u>2005</u>
<u>Public Safety</u>		
Emergency Management.....		
Number of emergency responses.....	6	8
Coroner.....		
Number of autopsies performed.....	16	9
Number of cases investigated.....	225	171
Sheriff.....		
Prisoners booked.....	4,318	4,197
Prisoners released.....	4,240	4,169
Number of citations issued.....	1,078	1,291
Number of court security hours.....	2,080	2,080
<u>Public Works</u>		
Sheriff-Road and Bridge Weights.....		
Number of citations issued.....	71	91
Engineer.....		
Miles of road resurfaced.....	8	5
Miles of road chip and seal coated.....	33	24
Number of bridges replaced/improved.....	6	5
Number of culverts built/replaced/improved.....	26	55
<u>Health</u>		
Dog and Kennel.....		
Number of dog tags issued.....	23,406	21,320
Number of kennel tags issued.....	187	168
Mental Retardation.....		
Number of students enrolled early intervention.....	88	95
Number of students enrolled preschool.....	22	21
Number of students enrolled school age.....	35	24
Number served by workshop.....	186	176
Mental Health.....		
Client count adults.....	2,563	2,563
Client count youths.....	1,214	1,157
<u>Human Services</u>		
Veterans Services.....		
Number of clients served.....	558	589
Amount of benefits paid.....	\$349,102	\$345,236
Number of clients transported.....	1,297	1,023
Job and Family Services.....		
Average client count-food stamps.....	9,506	8,094
Medicaid caseload.....	15,809	15,633
Average client count-worknet.....	1,491	1,141
Average client count-day care.....	1,155	830
Children's Services.....		
Monthly average child custody.....	190	165
Adoption finalizations.....	29	31
Total inquiries.....	3,785	3,446
Child Support Enforcement Agency.....		
Open child support cases.....	8,306	8,415
IV-D cases with support orders.....	7,757	5,858
Percentage collected.....	71.59%	71.28%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TWO YEARS**

(Continued)

Table 18

	<u>2006</u>	<u>2005</u>
<u>Enterprise Funds</u>		
Sewer.....		
Average daily sewage treated (gallons per day).....	2,390,000	2,209,000
Customer accounts.....	6,298	6,199
Water.....		
Average daily water treated (gallons per day).....	1,560,820	1,600,000
Customer accounts.....	5,511	5,420

Information prior to 2005 is not available

Source: *Fairfield County Departments*

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST THREE YEARS

Table 19

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>General Government -Legislative and Executive</u>			
Commissioners.....			
Administrative office space (square feet).....	376	376	376
Auditor.....			
Administrative office space (square feet).....	1,505	1,505	1,505
Treasurer.....			
Administrative office space (square feet).....	430	430	430
Prosecutor.....			
Administrative office space (square feet).....	108	108	108
Board of Elections.....			
Administrative office space (square feet).....	439	439	439
Recorder.....			
Administrative office space (square feet).....	323	323	323
Buildings and Grounds-Maintenance.....			
Administrative office space (square feet).....	198	198	198
Data Processing.....			
Administrative office space (square feet).....	161	161	161
<u>General Government -Judicial</u>			
Common Pleas Court.....			
Number Of court rooms.....	2	2	2
Domestic Relations Court.....			
Number Of court rooms.....	2	2	2
Juvenile Court.....			
Number Of court rooms.....	1	1	1
Probate Court.....			
Number Of court rooms.....	1	1	1
Clerk of Courts.....			
Administrative office space legal (square feet).....	673	673	898
Administrative office space title (square feet).....	235	235	78
<u>Public Safety</u>			
Emergency Management.....			
Number of emergency response vehicles.....	3	3	2
Coroner.....			
Number of emergency response vehicles.....	2	2	2
Sheriff-Main Jail.....			
Jail capacity.....	26	26	26
Number of cruisers.....	41	40	39
Sheriff-MSMJ.....			
Jail capacity.....	61	61	61

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST THREE YEARS

(Continued)

Table 19

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>Public Works</u>			
Sheriff-Road and Bridge Weights.....			
Number of patrol vehicles.....	1	1	1
Engineer.....			
Centerline miles of roads.....	363	359.40	350.99
Number of vehicles.....	58	60	54
<u>Health</u>			
Dog and Kennel.....			
Animal shelter (square feet).....	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432
Number of vehicles.....	5	4	5
Mental Retardation.....			
Number of busses.....	10	12	12
Number of schools.....	1	1	1
Number of workshops.....	1	1	1
Mental Health.....			
Number of facilities.....	1	1	1
<u>Human Services</u>			
Veterans Services.....			
Administrative office space (square feet).....	35	35	35
Number of vehicles.....	6	5	5
Job and Family Services.....			
Administrative office space (square feet).....	14,226	14,226	14,226
Workforce Development.....			
Number of vehicles.....	1	1	1
Community Services.....			
Number of vehicles.....	12	14	11
Child Support Enforcement Agency.....			
Number of vehicles.....	2	2	2
<u>Enterprise Funds</u>			
Sewer.....			
Number of treatment facilities.....	5	5	5
Feet of sewer lines.....	742,012	742,012	734,492
Water.....			
Number of treatment facilities.....	2	2	2
Feet of water lines.....	587,570	585,766	562,848

Source: Fairfield County Departments

Information prior to 2004 is not available



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 14, 2007**