

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Expenditures Schedule	1
Notes to the Federal Awards Expenditures Schedule	5
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
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, and on the Federal Awards Expenditures Schedule	11
Schedule of Findings.....	13
Schedule of Prior Audit Findings.....	14

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Federal Grantor/ Pass Through Grantor (if applicable) Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Food Donation Program	68890	10.550	\$2,783
National School Lunch Program	68890-LLP1-06/07	10.555	8,717
Total U.S. Department of Agriculture			11,500
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	547,436
Total U.S. Department of Commerce			547,436
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant / State's Program	B-F-05-022-1	14.228	251,141
	B-F-06-022-1		10,830
	B-C-05-022-1		85,850
	31-6400066		117,930
Total Community Development Block Grant Program			465,751
HOME Investment Partnerships Program	B-C-05-022-2	14.239	218,679
Economic Development Initiative-Special Project Neighborhood Initiative and Miscellaneous Grants Program	B-05-SP-OH-0604	14.251	99,200
Total U.S. Department of Housing & Urban Development			783,630
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Drug Court Discretionary Grant Program	N/A	16.585	125,838
	N/A		163,507
Total Drug Court Discretionary Grant Program			289,345
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Justice and Delinquency Prevention Grant Program	2006-JJ-MH1-0119	16.540	39,565
	2007-JJ-MH1-0119		11,938
Total Juvenile Justice & Delinquency Prevention			51,503
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2006-VAGEN-346	16.575	1,234
	2007-VAGEN-346		64,518
	2007-VAGEN-346T		19,196
Total Crime Victim Assistance Program			84,948
Edward Byrne Memorial Formula Grant Program	2005-JG-A01-6286	16.579	7,101
Edward Byrne Memorial Justice Assistance Grant Program	2006-JG-A01-6286	16.738	59,400
	2006-JG-A01-6286A		28,898
Total Byrne Memorial Justice Assistance Grant Program			88,298
Total U.S. Department of Justice			521,195

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

<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 Workforce Investment Act, Area 7 - Montgomery County Department of Job and Family Services:</i>			
Workforce Investment Act Cluster (WIA)			
WIA Adult Program	7323	17.258	\$85,311
WIA Adult Program (Administration)	7323		2,971
Total WIA Adult			88,282
WIA Youth Activities Program	7323	17.259	109,315
WIA Youth Activities Program (Administration)	7323		2,887
Total WIA Youth			112,202
WIA Dislocated Workers Program	7323	17.260	130,050
WIA Dislocated Workers Program (Administration)	7323		4,958
Total WIA Dislocated Worker			135,008
Total Area 7 - Montgomery County Department of Jobs & Family Services			335,492
<i>Passed Through Workforce Investment Act, Area 20 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act Cluster (WIA)			
WIA Adult Program	7323	17.258	90,615
WIA Adult Program (Administration)	7323		5,993
Total WIA Adult			96,608
WIA Youth Activities Program	7323	17.259	91,333
WIA Youth Activities Program (Administration)	7323		4,098
Total WIA Youth			95,431
WIA Dislocated Workers Program	7323	17.260	138,133
WIA Dislocated Workers Program (Administration)	7323		6,823
Total WIA Dislocated Worker			144,956
Total Area 20 - Ross County Department of Jobs & Family Services			336,995
Grand Total WIA Cluster			672,487
Employment Service / Wagner-Peyser Funded Activities Program	7323	17.207	1,401
Total U.S. Department of Labor			673,888
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	25,320
	N/A		8,048
Total Airport Improvement Program			33,368
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	22625	20.205	305,379
	24265		28,129
	24266		270,660
	20587		594,139
	75142		7,344
	24270		1,952
Total Highway Planning & Construction Program			1,207,603

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

<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 TRANSPORTATION (Continued)</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants Program	31-6400066	20.703	\$650
Total U.S. Department Transportation			1,241,621
<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-2007	84.027	20,146
Special Education_Preschool Grants	068890-PGSI-2006	84.173	1,086
	068890-PGSI-2007		12,445
Total Special Education Cluster			33,677
State Grants for Innovative Programs	068890-C2SI-2007	84.298	246
Total U.S. Department of Education			33,923
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	7323	93.575	22,658
<i>Passed Through Ohio Department of MR/DD:</i>			
Social Services Block Grant Program	31-6400066	93.667	83,321
State Children's Insurance Program (SCHIP)	31-6400066	93.767	2,962
Medical Assistance Program:	2300012	93.778	
Day Habilitation			1,103,991
Targeted Case Management (TCM)			431,154
Waiver Administration			115,452
Total Medical Assistance Program			1,650,597
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	506,393
Medical Assistance Program	31-6400066	93.778	468,687
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families Program	16-CS-07-01	93.556	35,466
Community-Based Child Abuse Prevention Grants Program	16-CS-07-03	93.590	2,640
Block Grants for Community Mental Health Services Program	MD-07-110	93.958	44,570
	MD-08-110		7,500
Total Block Grants for Community Mental Health Services Program			52,070
Social Services Block Grant Program	31-6400066	93.667	64,044
Medical Assistance Program	MC-16	93.778	2,319,431
Total U.S. Department of Health and Human Services			5,208,269

(Continued)

FAIRFIELD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

<u>Federal Grantor/ Pass Through Grantor (if applicable) Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management Performance Grants Program	2006-GE-T6-0051	97.042	\$56,603
	2006-EME-60042		<u>3,357</u>
Total Emergency Management Performance Grants Program			59,960
Homeland Security Grant Program	2005-GC-T5-0001	97.067	2,500
	2006-GC-T5-0001		10,726
	2006-GE-T6-0051		<u>84,615</u>
Total Homeland Security Grant Program			<u>97,841</u>
Total U.S. Department of Homeland Security			<u>157,801</u>
Total Federal Awards Expenditures			<u><u>\$9,179,263</u></u>

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

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007**

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, the 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	\$2,788,118
Block Grant for Prevention and Treatment of Substance Abuse	93.959	506,393
Social Services Block Grant	93.667	64,044
Block Grant for Community Mental Health Services	93.958	52,070
Promoting Safe and Stable Families	93.556	35,466
Community-Based Child Abuse Prevention Grant	93.590	2,640
Drug Court Discretionary Grant	16.585	46,554

NOTE C - 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, 2007, the gross amount of loans outstanding under this program was \$266,891, the cash balance was \$55,693 and there were no outstanding delinquencies. See fiscal year 2007 loan activity below:

Beginning Balance, January 1, 2007:	\$ 204,307
Loans Made:	117,930
Loans Repaid:	(55,346)
Ending Balance, December 31, 2007:	<u><u>\$ 266,891</u></u>

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(CONTINUED)**

NOTE C - 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 (Continued Department of Commerce).

These loans are collateralized by mortgages on the property. At December 31, 2007, the gross amount of loans outstanding under this program was \$689,419, the cash balance was \$42,721, and there were no outstanding delinquencies. See fiscal year 2007 loan activity below:

Beginning Balance, January 1, 2007:	\$ 508,113
Loans Made:	303,000
Loans Repaid:	<u>(121,694)</u>
Ending Balance, December 31, 2007:	<u><u>\$ 689,419</u></u>

NOTE D - CHILD NUTRITION

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

NOTE E - 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 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 2006 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 Number</u>	<u>Grant Year</u>	<u>Program</u>	<u>Amount</u>
97.053		Citizen Corps	\$13,226
97.073		State Homeland Security Program, County	<u>84,615</u>
97.067	2006	Homeland Security Grant Program	<u>\$97,841</u>

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007
(CONTINUED)**

NOTE H – CORRECTION TO FEDERAL AWARDS EXPENDITURES SCHEDULE

During Fiscal Year 2006, the County inadvertently omitted \$624,929 in expenditures from the Federal Award Expenditures Schedule. These amounts include \$520,429 of Economic Adjustment Assistance expenditures (CFDA #11.307) and \$104,500 of Community Development Block Grant Revolving Loan expenditures (CFDA #14.228).

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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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 16, 2008. 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, the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*, and, accordingly, this report does not extend to that component unit.

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.

We noted certain internal controls matters that we reported to the County's management in a separate letter dated July 16, 2008.

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 July 16, 2008.

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.



Mary Taylor, CPA
Auditor of State

July 16, 2008



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, AND ON THE FEDERAL AWARDS EXPENDITURES SCHEDULE

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, 2007. 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, 2007. In a separate letter to the County's management dated July 16, 2008, we reported 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.

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.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results 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.

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

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 the County as of and for the year ended December 31, 2007, and have issued our report thereon dated July 16, 2008, wherein we noted the financial statements of Fairfield Industries, Incorporated, the County's discretely presented component unit, was audited by other auditors, as described in our opinion on the County's financial statements. 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

July 16, 2008

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

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?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified:
(d)(1)(vi)	Are there any reportable findings under §.510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program - CFDA #93.778 Workforce Investment Act Cluster - CFDA #17.258, #17.259, #17.260 Economic Adjustment Assistance Program - CFDA #11.307 Community Development Block Grant Program - CFDA #14.228 Drug Court Discretionary Grant Program - CFDA #16.585
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDING FOR FEDERAL AWARDS

None

FAIRFIELD COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Homeland Security Program Cluster - Reporting	Yes	

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



Issued by Barbara Curtiss
Fairfield County Auditor

Front Cover Photo: Rock Mill 1799 / 1824

Rock Mill was originally constructed at the Upper Falls of the Hocking River in 1799 by two men from Connecticut, Hezekiah Smith and Joseph Loveland. Their aim was to provide milling services to local farmers who at the time found it necessary to drive their heavy grain wagons to Pittsburgh or Limestone, Kentucky to have it milled into flour. Smith and Loveland originally intended to also have a saw mill and woolen mill to produce rugs and blankets for settlers new to Fairfield County. However, their milling business was so successful that neither of the other mills was constructed. Due to the fact that millers were compensated for their services in grain it was often common to find a distillery next to a grist mill. Smith and Loveland had such a distillery and because of its success they also built a tavern and inn known as the Blue Ball Tavern. It was the tavern that eventually led to the downfall of entrepreneurs Smith and Loveland. Local residents were upset with the fact that Smith and Loveland were not at all opposed to selling "spirits" to the local Native Americans and therefore, fearing that this would lead to "uncivilized" behavior, the residents forced Smith and Loveland to leave the county.

In 1818, the mill was heavily damaged by a spring flood or "freshet." In 1824, Christian Morehart rebuilt the mill that stands on two sandstone cliffs overlooking the gorge and Upper Falls of the Hocking River. The mill is quite remarkable in that it stands 100 feet above the gorge and is the oldest and largest mill in the State of Ohio and possibly in the United States. The size of a mill is measured not so much by the building itself but by the water wheel that powers the grinding stones and other milling equipment. In the case of Rock Mill, the wheel was 26' in diameter and weighed more than 8 tons and was built entirely of white oak. Wheels that were larger than 26' could be constructed, but they were fabricated from iron which could better withstand the centrifugal stress forces generated when the wheel was turning at approximately 8 revolutions per minute. Other kinds of power, including a water turbine and a steam engine, were used to enable Rock Mill to compete with "new" technologies. Despite these efforts, Rock Mill closed in 1905. Rock Mill is currently undergoing restoration and your participation is welcomed.

Rock Mill is one of 18 remarkable Fairfield County Historical parks. For more information please call (740) 681-7249 or email director@historicalparks.org.

The illustration of Rock Mill on the cover was drawn by Fairfield County Historical Parks' volunteer and civil engineer Jan Elzey and painted by Phyllis Stewart who lived in Lithopolis for 10 years. Ms. Stewart owns her own drafting and creative illustration business in Gahanna, Ohio and can be contacted at pstewart0831@aol.com.

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

Phone requests can be made at (740) 687-7021 or (740) 681-7225 (fax).

A .PDF version of this report is available online at:
<http://www.co.fairfield.oh.us/AUDITOR/index.htm>

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007



Prepared and Issued by the Fairfield County Auditor's Office

BARBARA CURTISS

County Auditor

<http://www.co.fairfield.oh.us/AUDITOR/index.htm>

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal.....	8
County Organization and Elected Officials.....	13
Principal Appointed Officials and Department Heads.....	14
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	15
FINANCIAL SECTION	
Independent Accountants' Report.....	19
Management's Discussion and Analysis.....	21
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Assets.....	34
Statement of Activities.....	36
Fund Financial Statements	
Balance Sheet—Governmental Funds.....	38
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	40
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds.....	42
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	44
Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget (Non-GAAP Basis) and Actual:	
General Fund.....	46
Community Services Fund.....	47
Motor Vehicle Fund.....	48
Mental Retardation Fund.....	49
Alcohol, Drug Addiction, and Mental Health Board Fund.....	50
Statement of Fund Net Assets — Proprietary Funds.....	51
Statement of Revenues, Expenses, and Changes in Fund Net Assets — Proprietary Funds.....	53
Statement of Cash Flows — Proprietary Funds.....	54
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	56
Notes to the Basic Financial Statements	
Notes to the Basic Financial Statements.....	57

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	108
Schedule of Expenditures — Budget (Non-GAAP Basis) and Actual.....	109
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	114
Combining Balance Sheet—Nonmajor Governmental Funds.....	115
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds.....	116
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	117
Combining Balance Sheet.....	122
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	132
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund.....	142
Child Support Enforcement Agency Fund.....	143
Computerized Legal Research Fund.....	144
Real Estate Assessment Fund.....	145
Road and Bridge Fund.....	146
Youth Services Fund.....	147
Enforcement and Education Fund.....	148
Ditch Maintenance Fund.....	149
Delinquent Real Estate Collection Fund.....	150
Commissary Fund.....	151
Children Services Fund.....	152
Indigent Guardianship Fund.....	153
Emergency Management and Homeland Security Fund.....	154
Emergency Planning Fund.....	155
Marriage License Fund.....	156
Bateson Beach Fund.....	157
Computer Fund.....	158
Certificate of Title Administration Fund.....	159
County Recorder Equipment Fund.....	160
Parent Education Fund.....	161
Indigent Children Drivers Fund.....	162
Adult Community Based Corrections Fund.....	163
Bridges, Culverts, and County Road Levy Fund.....	164
County Probation Services Community Based Corrections Fund.....	165
Litter Enforcement Fund.....	166

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2007

	<u>Page</u>
Crossroads Center Fund.....	167
Community Development Block Grant Fund.....	168
Community Education Fund.....	169
Victims of Crime Fund.....	170
Drug Court Program Fund.....	171
Courts Special Projects Fund.....	172
Reese-Peters Home Fund.....	173
Local Law Enforcement Grant Fund.....	174
Sanction Costs Reimbursements Fund.....	175
Juvenile Recovery Fund.....	176
Home Fund.....	177
Major Crimes Unit Grant Fund.....	178
Clean Ohio Easement Program Fund.....	179
Concealed Handgun License Fund.....	180
Workforce Investment Act Fund.....	181
Older Adult Services Levy Fund.....	182
Voter and Pollworker Education Fund.....	183
Title VI-E Fund.....	184
Housing Improvement Project Fund.....	185
Title II Fund.....	186
Wireless 9-1-1 Fund.....	187
Ohio Children's Trust Fund.....	188
Debt Service Funds	
Descriptions of the Debt Service Funds.....	190
<i>Major Debt Service Fund:</i>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance—Budget (Non-GAAP Basis) and Actual - General Obligation Bond Retirement Fund.....	191
<i>Nonmajor Debt Service Funds:</i>	
Combining Balance Sheet.....	192
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	194
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Special Assessment Buckeye Lake Sewer Fund.....	196
Special Assessment Sanitary Sewer Fund.....	197
Special Assessment 2000 High Service Area Fund.....	198
Special Assessment High Service Area and Little Walnut Water Fund.....	199
Special Assessment Liberty Township Sewer Fund.....	200

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2007

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds (Continued):	
Sewer Debt Service Fund.....	201
Water Debt Service Fund.....	202
Nonmajor Capital Projects Funds	
Descriptions of the Nonmajor Capital Projects Funds.....	203
Combining Balance Sheet.....	204
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	206
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Federal Funds - Airport Fund.....	209
State Funds - Airport Fund.....	210
Mental Retardation Facilities Fund.....	211
Mental Health and Mental Retardation Complex Fund.....	212
State Capital Improvements Program Fund.....	213
Permanent Improvement Fund.....	214
Ohio Department of Transportation Projects Fund.....	215
Liberty Center County Services Complex Fund.....	216
Voter Registration System Fund.....	217
Financial Management Information System Fund.....	218
Enterprise Funds	
Descriptions of the Enterprise Funds.....	219
Schedules of Revenues, Expenditures, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	220
Water Fund.....	221
Internal Service Fund	
Description of the Internal Service Fund.....	222
Schedule of Revenues, Expenditures, and Changes in Fund Equity—Budget (Non-GAAP Basis) and Actual - Self-Funded Health Insurance Fund.....	223
Agency Funds	
Descriptions of the Agency Funds.....	224
Combining Statement of Changes in Assets and Liabilities—Agency Funds.....	227

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007

	<u>Page</u>
STATISTICAL SECTION	
Statistical Section Description.....	236
Financial Trends	
Net Assets by Component.....	237
Changes in Net Assets.....	238
Program Revenues by Function/Program.....	241
Fund Balances, Governmental Funds.....	242
Changes in Fund Balances, Governmental Funds.....	244
Revenue Capacity	
Assessed Valuation and Estimated True Values of Taxable Property.....	248
Property Tax Rates - Direct and Overlapping Governments.....	250
Property Tax Levies and Collections.....	266
Principal Taxpayers - Real Estate Tax.....	268
Principal Taxpayers - Public Utility Tax.....	269
Principal Taxpayers - Tangible Personal Property Tax.....	270
Debt Capacity	
Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita.....	271
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita.....	272
Legal Debt Margin.....	274
Pledged Revenue Coverage - Revenue Debt - Sewer.....	276
Economic and Demographic Information	
Principal Employers.....	279
Demographic and Economic Statistics.....	280
Economic and Demographic Information	
County Government Employees by Function/Program.....	282
Operating Indicators by Function/Program.....	284
Capital Asset Statistics by Function/Activity.....	287

Introductory Section



Barbara Curtiss

FAIRFIELD COUNTY AUDITOR

210 East Main Street
Lancaster, Ohio 43130-3882

Voice (740) 687-7021
Fax (740) 687-6781

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, 2007. 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, 2007, 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.

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, fourteen villages, and two cities. According to population estimates, 141,318 people reside within the County's 506 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 875 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

The County is required to have a balanced budget. The Board of County Commissioners adopts the Fairfield County budget annually, 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 2007, an aggressive private-sector fundraising campaign was undertaken to secure necessary resources to launch the Fairfield 33 Development Alliance. The public-private partnership is designed to market the US 33 corridor for new businesses and jobs, as well as to support existing industry in Fairfield County. By the end of 2007, nearly \$150,000 had been pledged from public and private sources. Public sector partners included Fairfield County, Lancaster, Pickerington, Canal Winchester, Greenfield Township, Bloom Township and Violet Township. More than 30 private-sector companies and organizations pledged their support for the campaign with key contributors including Westerman Companies, Fairfield National Bank, Fairfield Medical Center, Lancaster Area Community Improvement Corporation and American Electric Power. Once marketing begins, the Fairfield County Economic Development Department will be the central contact for companies wanting to learn more about opportunities in the corridor.

During 2007, Fairfield Medical Center and Mount Carmel Health Systems announced detailed plans for a \$35 million, 70,000 square foot medical facility on Diley Road in Canal Winchester. The project's initial phase, which includes emergency services, diagnostic facilities and a medical office building, is expected to be completed in 2009. The project's first phase will create approximately 55 new employment positions within two years of completion. The project site is large enough to accommodate two additional phases with the possibility of an out-patient surgery center and a 100-bed hospital.

Fairfield County, Ohio

In March 2007, Lancaster Colony announced the closing of long-time manufacturer, Lancaster Glass. Though the decision impacted more than 140 workers, the Fairfield County Department of Job & Family Services worked with the State to provide services to the dislocated workers. Also in 2007, the County's largest manufacturer, Anchor Hocking, was sold. Monomoy Capital Partners purchased the company from Global Home Products. The new ownership in late 2007 secured assistance from the Ohio Department of Development to finance a \$32 million capital investment at the Lancaster facility. The project will add 150 new full-time positions to the company's local payroll. At the end of 2007, Anchor Hocking employed 1,111 workers in Lancaster. For the second consecutive year, Westerman Companies in Bremen was recognized as being one of Central Ohio's fifty fastest growing companies by *Business First*. For the last two years, the company's revenue has grown by more than forty-percent. In 2006, the Village of Bremen and Fairfield County provided the company with an Ohio Enterprise Zone tax incentive to support an expansion designed to create 25 new jobs. Since the agreement was signed, the company has added 66 employment positions with its total employment in Bremen at nearly 175.

Retail development tends to follow the population. Since Fairfield County has been one of the fastest growing counties in Ohio since 2000, developers and retailers have announced major projects to meet the growing demands for goods and services.

Ety Pointe, located in the City of Lancaster, is Fairfield County's newest major retail development. The center is anchored by a Wal-Mart SuperCenter, Menard's Home Improvement Center and Kohl's Department Store. Sonic Drive-In, Max and Erma's Restaurant, Huntington Bank and a number of other retailers are occupying outlot locations. Site work started in 2007 for a Giant Eagle grocery store, which will anchor the development on the south side of Ety Road. Two other major retail development projects broke ground in 2007. Meijer is developing a new project at Diley Road in Canal Winchester. The 55-acre-site includes 13 outlots. Also in northwest Fairfield County, a Super Target is being developed in Reynoldsburg near the intersection of SR 256 and I-70. The Meijer and Super Target developments are recognized as two of the five largest commercial construction projects currently underway in Central Ohio.

The US Census Bureau reports Central Ohio's population growth slowed from July 1, 2006, through July 1, 2007. Fairfield County's population during that period grew by an estimated 1.2%, which ranked the County fifth in Ohio and third in Central Ohio behind Delaware and Union Counties. Fairfield County's 1.2% growth rate corresponds to a population increase of 1,638 residents. Delaware County in Central Ohio continues to lead the state, but its growth rate slowed to 3.5% in the most recent Census estimate.

At 5.0 percent, Fairfield County's 2007 unemployment rate was slightly higher than the 4.8 percent rate in 2006. The County's rate is lower than the state's (5.6 percent in 2007) and higher than the nation's rate (4.6 percent). Government, retail and manufacturing operations collectively employ nearly 50% of the County's workforce.

Major Initiatives

Created in 2003, the Fairfield County Economic Development Department has 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 2007, one company took advantage of incentives available through the Ohio Enterprise Zone Program in Fairfield County. Rienschild's Gourmet Sausage in Bremen renovated a previously acquired 26,000 square foot facility to create a federally-inspected meat processing facility. The \$650,000 project will create nine new full-time employment positions, as well as retain seven full-time, and four part-time positions at Rienschild's Finer Meats, also in Bremen. At the end of 2007, eleven enterprise zone agreements were in effect representing more than \$89 million in investments.

The Fairfield County Economic Development Department aggressively marketed the Fairfield County Revolving Loan Fund in 2007 resulting in eight loans being closed during the calendar year. New loans in 2007 totaled \$420,930 and leveraged an additional \$3.2 million in private financing. The projects collectively will create 38 new employment positions and retain 91. Established in 1992, the Fairfield County Revolving Loan Fund is designed to provide low-interest loans to encourage job creation and job retention in Fairfield

Fairfield County, Ohio

County.

Fairfield County's Economic Development Director and Workforce Development Director for the Fairfield County Department of Job & Family Services lead the Fairfield County Business Resource Council. The group, consisting of development professionals, chamber of commerce executives, training providers and utility companies, met monthly to share development-related information, which in turn could be relayed to area businesses. The Resource Council in 2007 completed two major projects. First, a comprehensive wage and benefits survey was completed for the first time since 2003. The information is useful to existing companies, as well as firms considering Fairfield County for new facilities. The second project was the Council's annual business seminar – Strategies to Enhance Profits (S.T.E.P. Ahead) – where area businesspeople learned the advantages of the FISH! Philosophy. Nearly 100 people attended the event held in September 2007.

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 continuation of increased sales tax revenues, investment earnings, and the restoration of funding to some County programs and services that were cut in 2005, 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.

During 2007, the County completed the implementation of a new state-of-the-art financial management information system. The system provides management with additional opportunities for effectively using County resources, eliminating redundancies, 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, 2007, 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 \$3,923,793 and was credited to various accounts. Fairfield Industries, Incorporated, the County's component unit, earned \$36,593 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, 2006. This was the eighteenth 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 2006 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the sixth 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.

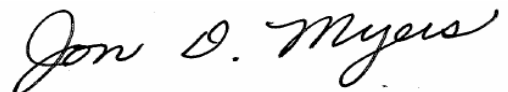
A special note of appreciation to the Local Government Services section of State Auditor Mary Taylor's, CPA, Office, for its guidance in preparing this financial report. Finally, the preparation of this report would not have been possible without the efficient and dedicated efforts of the entire staff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



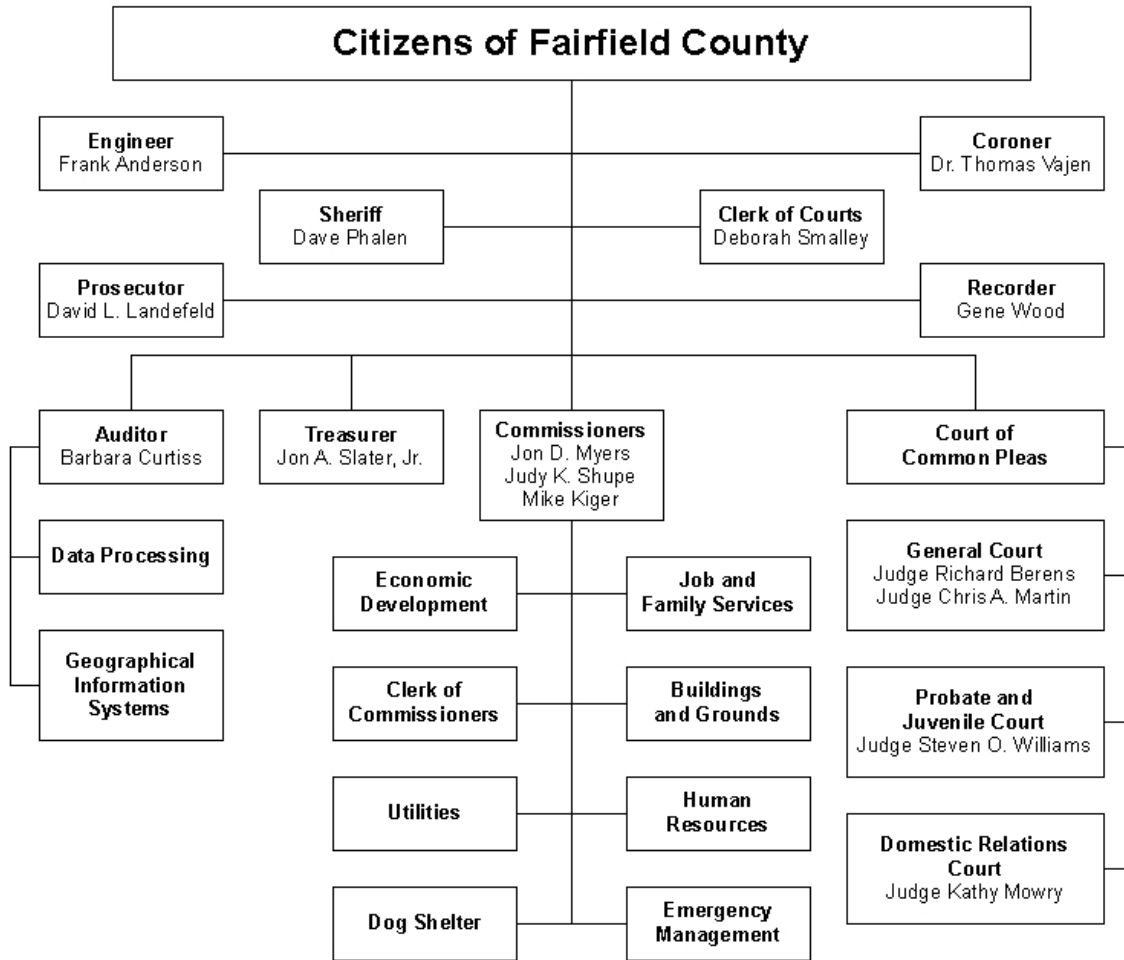
Barbara Curtiss
Fairfield County Auditor



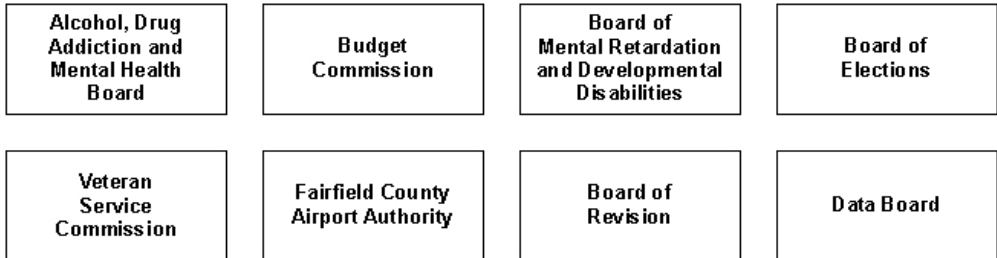
Jon D. Myers
President, Board of Commissioners

July 16, 2008

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2007



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2007

Clerk of Commissioners.....	Scott Zody
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	Jon Kochis
Board of Elections, Director	Deborah Henderly
Utilities, Sanitary Engineer.....	Tony Vogel
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, 2006

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.



Charles S. Cox

President

Jeffrey R. Emer

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, 2007, 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, Inc., 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, Inc., 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, 2007, 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 July 16, 2008, 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.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
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

July 16, 2008

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(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, 2007. 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 2007 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2007, by \$261,101,235 (net assets). Of this amount, \$25,654,348 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 1.5 percent, or \$3,767,258 from the total net assets at the beginning of the year 2007.
- At the end of the current year, the County's governmental activities reported total net assets of \$221,503,610 an increase of \$3,959,321 from the prior year. Of this amount, \$17,956,207 is unrestricted.
- At the end of the current year, unreserved fund balance for the General Fund was \$14,686,250, which represents a 6.3 percent increase from the prior year, and represents 54.6 percent of total General Fund expenditures.
- Fairfield County's total long-term debt decreased by \$3,325,606 or 6.5 percent, during the current year.

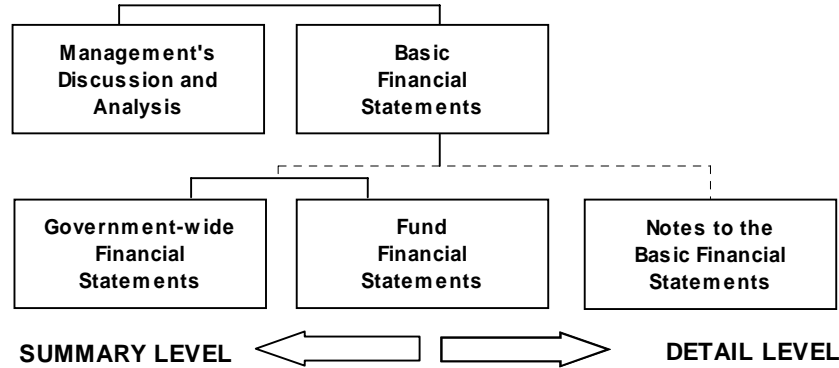
Overview of the Financial Statements

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, 2007
 (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, 2007
 (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.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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 106 of this report.

Government-wide Financial Analysis

During 2007, as shown in the table below, the combined net assets of the County's primary government increased \$3.8 million or 1.5 percent. Net assets reported for governmental activities increased \$4.0 million or 1.8 percent and business-type activities decreased \$192.1 thousand or 0.5 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, 2007, with comparatives as of December 31, 2006**

	Governmental Activities		Business-Type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Assets:						
Current and other						
noncurrent assets	\$ 93,844,137	\$ 87,613,021	\$ 9,319,125	\$ 9,664,991	\$103,163,262	\$ 97,278,012
Capital assets	183,770,825	184,449,252	56,244,080	57,614,345	240,014,905	242,063,597
Total assets	<u>277,614,962</u>	<u>272,062,273</u>	<u>65,563,205</u>	<u>67,279,336</u>	<u>343,178,167</u>	<u>339,341,609</u>
Liabilities:						
Current and						
other liabilities	29,345,852	26,257,090	958,763	871,179	30,304,615	27,128,269
Noncurrent liabilities	26,765,500	28,260,894	25,006,817	26,618,469	51,772,317	54,879,363
Total liabilities	<u>56,111,352</u>	<u>54,517,984</u>	<u>25,965,580</u>	<u>27,489,648</u>	<u>82,076,932</u>	<u>82,007,632</u>
Net Assets:						
Invested in capital assets,						
net of related debt	165,113,516	164,438,033	31,899,484	31,679,391	197,013,000	196,117,424
Restricted	38,433,887	35,594,547	-	-	38,433,887	35,594,547
Nonrestricted	17,956,207	17,511,709	7,698,141	8,110,297	25,654,348	25,622,006
Total net assets	<u>\$ 221,503,610</u>	<u>\$ 217,544,289</u>	<u>\$ 39,597,625</u>	<u>\$39,789,688</u>	<u>\$261,101,235</u>	<u>\$ 257,333,977</u>

At December 31, 2007, 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 \$197.0 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.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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, sales taxes, and federal and state grant sources. The decrease in business type activities current assets is primarily due to the decrease in cash and cash equivalent as a result of decreases in capital grants.

The decrease in governmental type capital assets is due mainly to increase in accumulated depreciation and disposals of buildings, equipment, infrastructure, and vehicles. The decrease in business type activities capital assets is due mainly to the increase in accumulated depreciation.

Increases in liabilities for governmental activities are due primarily to the increases in accounts payable, contracts payable, accrued wages, intergovernmental payable, and deferred revenue which were offset by decreases in outstanding debt. Decreases in liabilities for business type activities are due primarily to the decrease in outstanding debt.

Restricted net assets were approximately \$38.4 million, resulting in a \$25.7 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, 2007, and a comparative analysis with the year ended December 31, 2006.

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

**Primary Government
Statement of Activities**
For the year ended December 31, 2007, with comparatives for the year ended December 31, 2006

	Governmental Activities		Business-type Activities		Total Primary Government	
	2007	2006	2007	2006	2007	2006
Revenues:						
Program revenues:						
Charges for services	\$ 15,817,937	\$ 15,909,609	\$ 5,371,915	\$ 5,212,717	\$ 21,189,852	\$ 21,122,326
Operating grants, contributions, and interest	39,521,514	36,986,032	-	-	39,521,514	36,986,032
Capital grants, contributions, and interest	1,872,736	23,583,568	654,744	1,537,417	2,527,480	25,120,985
Total program revenue	<u>57,212,187</u>	<u>76,479,209</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>63,238,846</u>	<u>83,229,343</u>
General revenues:						
Property taxes	18,948,857	19,641,895	-	-	18,948,857	19,641,895
Permissive real property transfer taxes	1,691,770	2,244,349	-	-	1,691,770	2,244,349
Lodging taxes	163,708	158,343	-	-	163,708	158,343
Sales taxes	11,444,458	11,011,732	-	-	11,444,458	11,011,732
Intergovernmental	3,663,927	3,494,400	-	-	3,663,927	3,494,400
Unrestricted interest earnings	3,772,460	3,120,995	193,689	216,650	3,966,149	3,337,645
Gain on sale of capital assets	-	-	4,000	-	4,000	-
Other	702,437	629,269	14,276	296	716,713	629,565
Total general revenues	<u>40,387,617</u>	<u>40,300,983</u>	<u>211,965</u>	<u>216,946</u>	<u>40,599,582</u>	<u>40,517,929</u>
Total Revenues	<u>97,599,804</u>	<u>116,780,192</u>	<u>6,238,624</u>	<u>6,967,080</u>	<u>103,838,428</u>	<u>123,747,272</u>
Expenses:						
General government:						
Legislative and executive	11,025,250	10,028,288	-	-	11,025,250	10,028,288
Intergovernmental	1,663,570	1,463,123	-	-	1,663,570	1,463,123
Judicial	5,231,509	4,871,510	-	-	5,231,509	4,871,510
Public safety	13,779,703	13,073,012	-	-	13,779,703	13,073,012
Intergovernmental	76,173	273,767	-	-	76,173	273,767
Public works	11,069,718	10,266,746	-	-	11,069,718	10,266,746
Health	22,645,962	21,380,824	-	-	22,645,962	21,380,824
Intergovernmental	-	143,082	-	-	-	143,082
Human services	26,104,959	22,717,970	-	-	26,104,959	22,717,970
Urban redevelopment and housing	309,404	153,037	-	-	309,404	153,037
Intergovernmental	360,171	241,963	-	-	360,171	241,963
Transportation	271,899	231,077	-	-	271,899	231,077
Interest and fiscal charges	1,102,165	1,157,748	-	-	1,102,165	1,157,748
Sewer system	-	-	3,591,749	3,091,816	3,591,749	3,091,816
Water system	-	-	2,838,938	2,638,192	2,838,938	2,638,192
Total Expenses	<u>93,640,483</u>	<u>86,002,147</u>	<u>6,430,687</u>	<u>5,730,008</u>	<u>100,071,170</u>	<u>91,732,155</u>
Increase before transfers.....	3,959,321	30,778,045	(192,063)	1,237,072	3,767,258	32,015,117
Transfer in (out).....	-	43,000	-	(43,000)	-	-
Increase (decrease) after transfers.....	3,959,321	30,821,045	(192,063)	1,194,072	3,767,258	32,015,117
Net assets - beginning of year.....	217,544,289	186,723,244	39,789,688	38,595,616	257,333,977	225,318,860
Net assets - end of year.....	<u>\$ 221,503,610</u>	<u>\$217,544,289</u>	<u>\$39,597,625</u>	<u>\$39,789,688</u>	<u>\$261,101,235</u>	<u>\$257,333,977</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

Governmental Activities

Grants, contributions, and restricted interest accounted for 42.4% of total governmental revenues, with taxes providing 33.0% of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Grants, contributions, and restricted interest revenues in 2007 were \$41,394,250. The large decrease in capital grants, contributions, and interest is due mainly 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 during 2006. The majority of the increase in operating grants, contributions, and interest is due to increases in grant funding for programs administered by the Mental Retardation, Alcohol, Drug Addiction, and Mental Health Board, and Job and Family Services departments. Property, permissive real property transfer, and lodging taxes revenues were \$20,804,335 (21.3% of total governmental revenues) while sales taxes were \$11,444,458 (11.7% of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 75.5% of the County's total governmental revenues. Property taxes decreased due to the closure of a manufacturing firm, increase in real estate foreclosures, and the phase out of the tangible personal property tax. Permissive real property transfer taxes decreased due to the reduction in the number of real property and manufactured home conveyances. The increase in sales taxes is mainly attributed to addition of some new business within the County in 2007.

The County received \$15,817,937 or 16.2% 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.

Human services activities utilized \$26,104,959 or 27.9% of total expenses. The County's health services activities accounted for \$22,645,962 or 24.2%, 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 \$36,428,296.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2007

<u>Program Activity</u>	<u>Program Activity Expenses</u>	<u>Net Cost (Gain) of Program Activity</u>	<u>Net Cost (Gain) as Percentage of Total Expenses</u>	
			<u>Program Activity</u>	<u>All Program Activities</u>
General government:				
Legislative and executive	\$ 11,025,250	\$ 5,561,000	50.44%	5.94%
Intergovernmental	1,663,570	1,663,570	100.00%	1.78%
Judicial	5,231,509	2,504,002	47.86%	2.67%
Public safety	13,779,703	9,983,612	72.45%	10.66%
Intergovernmental	76,173	(14,676)	(19.27%)	(0.02%)
Public works	11,069,718	2,155,836	19.48%	2.30%
Health	22,645,962	8,532,445	37.68%	9.11%
Human services	26,104,959	4,687,606	17.96%	5.01%
Urban redevelopment and housing	309,404	215,406	69.62%	0.23%
Intergovernmental	360,171	(81,490)	(22.63%)	(0.09%)
Transportation	271,899	118,820	43.70%	0.13%
Interest and fiscal charges	1,102,165	1,102,165	100.00%	1.18%
Total expenses	<u>\$ 93,640,483</u>	<u>\$ 36,428,296</u>		<u>38.90%</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

Business-type Activities

Net assets for business-type activities decreased by \$192,063 or 0.5%, in 2007. The major revenue source was charges for services in the amount of \$5,371,915.

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 2007, unreserved fund balance was \$14,686,250 while total fund balance was \$16,729,420. 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 54.6 percent to total General Fund expenditures, while total fund balance represents 62.2 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$1.5 million during the current fiscal year compared to a \$2.6 million increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenue remained fairly constant from prior year only increasing by \$324,501 while General Fund expenditures increased approximately \$1.4 million. The largest increases in expenditure were in legislative and executive and public safety.
- Other financing sources (uses) also remained fairly constant from prior year decreasing only \$21,752 due mainly to no significant changes in transfer activity.

Other Major Governmental Funds

The Community Services Fund has a deficit fund balance of (\$1.0) million, which remained consistent with 2006. The net change in fund balance for 2007 was an decrease of \$26,754.

The fund balance of the Motor Vehicle Fund at December 31, 2007 is \$5.9 million, an increase of only \$569,490 from the prior year. The increase in fund balance is due to the net effect of revenues exceeding expenditures, a decrease in other financing sources (uses), and reliance on carryover fund balance from the prior year. The net increase of revenues exceeding expenditures is primarily due to an increase in charges for services, permissive motor vehicle license tax and other revenues and slight increase in expenditures. The decrease in other financing sources (uses) was due to an increase 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 \$7.9 million, an increase of \$635,582 or 8.8 percent, from the previous year. The increase in fund balance was due primarily to expenditures decreasing slightly by \$147,303 while revenues were greater than the expenditures in spite of decrease in intergovernmental revenues due to grants due from the state had not been collected within the available period, resulting in deferred revenue of \$879,948.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2007, is approximately \$1.6 million, which was a decrease of \$581,488 from 2006. The decrease in fund balance was due mainly to an increase in expenditures of \$1.9 million, increase in intergovernmental revenues of \$447,853, and increase in charges for services of \$129,779. In 2007, grants due from the state had not been collected within the available period, which resulted in deferred revenue at year-end of \$3.1 million.

The General Obligation Bond Retirement Fund has a fund balance of approximately \$606,000 at December 31, 2007. This fund received approximately \$1.3 million in transfers in and \$1.0 million in bond anticipation note, 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 decreases in net assets; the Sewer Fund's net assets decreased by \$119,889 and the Water Fund's net assets decreased \$46,644. These decreases can be primarily attributed to the increases in operating expenses, interest and fiscal charges, and decreased operating revenues in Sewer Fund and increased operating revenues in the Water Fund.

General Fund Budgetary Highlights

The County made several revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 1.2 percent or \$369,423. The majority of the increase in appropriations were for the following functions: general government legislative and executive by \$188,041 primarily for capital outlay and contractual services in the Board of Elections, Geographical Information System, and Maintenance departments; public safety by \$377,515 primarily for increase in materials and supplies, contractual services, capital outlay and decrease in salaries and fringe benefits in the Sheriff Department. The majority of the decrease in appropriations were for the following functions: judicial by \$16,649 primarily for contractual services in Juvenile Court, and other expenditures by \$191,716 primarily for the Commissioners shared costs related to contractual services. Actual expenditures were less than the final budgeted expenditures by \$1.9 million.

The County's budgeted revenue decreased 0.5 percent and is a result of Fairfield County's steady economic conditions. During 2007, fluctuations in growth and diversity were sporadic in the County. The County does not increase its estimated revenues unless there is insufficient revenues to cover the total appropriations of the General Fund. The decrease in budgeted revenue was primarily the result of an increase in intergovernmental revenue of \$159,000, an increase of \$127,000 in rent, a decrease in charges for services of \$191,373, a decrease of \$127,000 in interest, and a decrease of \$108,776 in other revenues. Actual revenue exceeded the final budget by \$4.7 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, 2007, the fund balance is \$6.4 million better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2007, and December 31, 2006, the County had invested \$240.0 million and \$242.1 million, net of accumulated depreciation of \$99.5 million and \$91.7 million, respectively, in a broad range of capital assets, as follows:

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

Capital Assets, Net of Depreciation
As of December 31, 2007, with comparatives as of December 31, 2006

	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Land	\$ 4,623,278	\$ 4,623,278	\$ 2,237,414	\$ 2,237,414	\$ 6,860,692	\$ 6,860,692
Buildings	25,115,759	26,237,986	14,032,994	14,602,064	39,148,753	40,840,050
Improvements other than buildings	3,071,308	3,001,362	-	-	3,071,308	3,001,362
Equipment	3,731,277	4,413,886	142,689	157,750	3,873,966	4,571,636
Furniture and fixtures	430,475	430,732	-	-	430,475	430,732
Infrastructure	143,478,601	143,628,199	39,012,951	38,819,850	182,491,552	182,448,049
Vehicles	1,420,370	1,356,352	146,200	172,458	1,566,570	1,528,810
Construction in progress	1,899,757	757,457	671,832	1,624,809	2,571,589	2,382,266
Total capital assets, net	<u>\$ 183,770,825</u>	<u>\$ 184,449,252</u>	<u>\$ 56,244,080</u>	<u>\$ 57,614,345</u>	<u>\$ 240,014,905</u>	<u>\$ 242,063,597</u>

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

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$2.1 million or 0.8 percent (a 0.4 percent decrease for governmental activities and a 2.4 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$1.1 million in construction commitments.

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

As of December 31, 2007, and December 31, 2006, the County had total debt of approximately \$47.6 million and approximately \$51.0 million, respectively, as follows:

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2007, with comparatives for December 31, 2006

	Governmental Activities		Business-type Activities		Totals	
	2007	2006	2007	2006	2007	2006
Bond anticipation notes.....	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 350,000	\$ 1,000,000	\$ 1,350,000
General obligation bonds...	18,711,171	19,727,476	23,454,119	24,548,906	42,165,290	44,276,382
Special assessment bonds.....	2,355,110	2,623,646	-	-	2,355,110	2,623,646
Long-term loans.....	52,220	79,067	1,335,473	1,526,168	1,387,693	1,605,235
Capital leases.....	693,950	1,065,203	25,263	32,446	719,213	1,097,649
	<u>\$ 22,812,451</u>	<u>\$ 24,495,392</u>	<u>\$ 24,814,855</u>	<u>\$ 26,457,520</u>	<u>\$ 47,627,306</u>	<u>\$ 50,952,912</u>

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

During 2007, the County issued \$1,000,000 and paid off \$1,350,000 in long-term bond anticipation notes, issued no new general obligation bonds but paid down their current bonds by \$2.1 million, issued no new special assessment bonds and paid off \$268,536, and incurred no new long-term loans while reducing those balances by \$217,542. Capital lease balances decreased \$378,436. The total decrease in the County's debt obligations for the current year was 6.5 percent (a 6.9 percent decrease for governmental activities and a 6.2 percent decrease for business-type activities).

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
(Unaudited)

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 \$61.0 million.

The County's total unvoted legal debt margin at December 31, 2007, is approximately \$17.9 million.

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, 2007 - Primary Government

June 30, 2007 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Cash and cash equivalents.....	\$ 49,265,767	\$ 7,041,296	\$ 56,307,063	\$ 85,052
Cash and cash equivalents in segregated accounts	209,703	444,723	654,426	-
Cash and cash equivalents with fiscal agents	58,529	-	58,529	-
Segregated investments.....	-	-	-	250,951
Sales taxes receivable	1,797,041	-	1,797,041	-
Internal balances.....	(32,359)	32,359	-	-
Materials and supplies inventory	457,289	12,972	470,261	2,122
Permissive motor vehicle license tax receivable	82,409	-	82,409	-
Accrued interest receivable	451,374	26,774	478,148	-
Intergovernmental receivables	14,058,752	385,852	14,444,604	-
Prepaid items	259,371	11,903	271,274	2,305
Accounts receivable	547,271	888,508	1,435,779	36,101
External party receivables	244,326	-	244,326	-
Lodging taxes receivable	40,706	-	40,706	-
Property taxes receivable	20,261,616	-	20,261,616	-
Loans receivable	956,310	-	956,310	-
Special assessments receivable	2,378,898	50,619	2,429,517	-
Deferred charges	263,778	424,119	687,897	-
Investment in joint venture	2,543,356	-	2,543,356	-
Capital assets not being depreciated	6,523,035	2,909,246	9,432,281	-
Capital assets being depreciated (net of accumulated depreciation)	177,247,790	53,334,834	230,582,624	120,939
Total assets	\$ 277,614,962	\$ 65,563,205	\$ 343,178,167	\$ 497,470

(continued)

Fairfield County, Ohio

STATEMENT OF NET ASSETS

(Continued)

December 31, 2007 - Primary Government

June 30, 2007 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued wages and benefits payable	\$ 1,777,329	\$ 63,224	\$ 1,840,553	\$ 15,543
Matured compensated absences payable.....	5,730	-	5,730	-
Matured capital leases payable.....	58,539	779	59,318	-
Matured interest payable.....	2,044	199	2,243	-
Intergovernmental payable.....	1,818,663	49,214	1,867,877	-
Accounts payable.....	3,811,290	217,562	4,028,852	1,134
External party payable.....	27,763	110	27,873	-
Contracts payable.....	1,599,893	6,723	1,606,616	-
Retainage payable.....	224,732	-	224,732	-
Accrued interest payable.....	114,660	100,631	215,291	-
Deferred revenue.....	19,900,217	-	19,900,217	-
Notes payable.....	-	350,000	350,000	-
Claims payable.....	4,992	-	4,992	-
Customer deposits payable.....	-	170,321	170,321	-
Long-term liabilities:				
Due within one year	3,058,807	1,288,889	4,347,696	-
Due within more than one year	23,706,693	23,717,928	47,424,621	-
Total liabilities	<u>56,111,352</u>	<u>25,965,580</u>	<u>82,076,932</u>	<u>16,677</u>
NET ASSETS				
Invested in capital assets, net of related debt	165,113,516	31,899,484	197,013,000	120,939
Restricted for:				
Capital projects.....	652,463	-	652,463	-
Debt service.....	220,268	-	220,268	-
Other purposes.....	8,015,969	-	8,015,969	2,644
Real estate assessment.....	1,932,139	-	1,932,139	-
Road and bridge projects.....	7,360,580	-	7,360,580	-
Ditch maintenance.....	1,241,918	-	1,241,918	-
Mental retardation.....	8,985,598	-	8,985,598	-
Mental health.....	4,968,132	-	4,968,132	-
Children services.....	1,057,789	-	1,057,789	-
Title administration.....	1,091,488	-	1,091,488	-
Child support enforcement.....	1,081,428	-	1,081,428	-
Crossroads center.....	980,816	-	980,816	-
Bridges and culverts.....	845,299	-	845,299	-
Unrestricted.....	17,956,207	7,698,141	25,654,348	357,210
Total net assets	<u>\$ 221,503,610</u>	<u>\$ 39,597,625</u>	<u>\$ 261,101,235</u>	<u>\$ 480,793</u>

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

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2007 - Primary Government

For the Year Ended June 30, 2007 - 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	\$ 11,025,250	\$ 5,311,440	\$ 149,504	\$ 3,306	\$ (5,561,000)
Intergovernmental	1,663,570	-	-	-	(1,663,570)
Judicial	5,231,509	1,932,762	794,745	-	(2,504,002)
Public safety	13,779,703	2,302,174	1,493,917	-	(9,983,612)
Intergovernmental	76,173	-	90,849	-	14,676
Public works	11,069,718	1,472,976	5,946,561	1,494,345	(2,155,836)
Health	22,645,962	1,286,269	12,578,905	248,343	(8,532,445)
Human services	26,104,959	3,485,979	17,931,374	-	(4,687,606)
Urban redevelopment and housing	309,404	-	93,998	-	(215,406)
Intergovernmental	360,171	-	441,661	-	81,490
Transportation	271,899	26,337	-	126,742	(118,820)
Interest and fiscal charges	1,102,165	-	-	-	(1,102,165)
Total governmental activities	<u>93,640,483</u>	<u>15,817,937</u>	<u>39,521,514</u>	<u>1,872,736</u>	<u>(36,428,296)</u>
Business-type activities:					
Sewer	3,591,749	2,990,359	-	323,496	(277,894)
Water	2,838,938	2,381,556	-	331,248	(126,134)
Total business-type activities	<u>6,430,687</u>	<u>5,371,915</u>	<u>-</u>	<u>654,744</u>	<u>(404,028)</u>
Total Primary Government.....	<u>\$ 100,071,170</u>	<u>\$ 21,189,852</u>	<u>\$ 39,521,514</u>	<u>\$ 2,527,480</u>	<u>\$ (36,832,324)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 756,698	\$ 539,126	\$ 29,725	\$ -	\$ (187,847)
Total Component Unit.....	<u>\$ 756,698</u>	<u>\$ 539,126</u>	<u>\$ 29,725</u>	<u>\$ -</u>	<u>\$ (187,847)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2007 - Primary Government

For the Year Ended June 30, 2007 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (expense) revenue	\$ (36,428,296)	\$ (404,028)	\$ (36,832,324)	\$ (187,847)
General revenues:				
Property taxes levied for:				
General purposes	\$ 6,975,248	\$ -	\$ 6,975,248	\$ -
Public works	1,219,981	-	1,219,981	-
Health	9,533,648	-	9,533,648	-
Human services	1,219,980	-	1,219,980	-
Permissive real property transfer taxes levied for general purposes	1,691,770	-	1,691,770	-
Lodging tax levied for public works	163,708	-	163,708	-
Sales taxes levied for general purposes	11,444,458	-	11,444,458	-
Grants and entitlements not restricted to specific programs.....	3,663,927	-	3,663,927	-
Unrestricted interest	3,772,460	193,689	3,966,149	36,593
Gain on sale of capital assets	-	4,000	4,000	-
In-kind contributions	-	-	-	195,025
Other	702,437	14,276	716,713	-
Total general revenues.....	40,387,617	211,965	40,599,582	231,618
Increase (decrease) in net assets.....	3,959,321	(192,063)	3,767,258	43,771
Net assets - beginning of year.....	217,544,289	39,789,688	257,333,977	437,022
Net assets - end of year.....	\$ 221,503,610	\$ 39,597,625	\$ 261,101,235	\$ 480,793

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2007

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Cash and cash equivalents.....	\$ 15,207,520	\$ 920,882	\$ 5,056,953
Cash and cash equivalents in segregated accounts.....	103,891	-	-
Cash and cash equivalents with fiscal agents.....	-	-	-
Restricted assets:			
Cash and cash equivalents.....	319,168	-	-
Receivables:			
Property taxes	7,826,369	-	-
Lodging taxes	-	-	-
Permissive motor vehicle license tax	-	-	82,409
Sales taxes	1,797,041	-	-
Accounts	288,180	7,705	8,987
Interfund	347,331	245,978	1,545
External party receivable	124,000	-	-
Special assessments	-	-	-
Accrued interest	445,221	-	-
Loans	-	-	-
Intergovernmental	2,354,045	100,815	2,761,103
Materials and supplies inventory.....	114,097	4,200	326,290
Prepaid items.....	128,159	2,866	1,548
Total assets.....	<u>\$ 29,055,022</u>	<u>\$ 1,282,446</u>	<u>\$ 8,238,835</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable.....	\$ 918,233	\$ 785,793	\$ 110,250
Contracts payable.....	1,776	-	30,272
Accrued wages and benefits payable.....	692,983	376,097	143,996
Matured compensated absences payable.....	5,730	-	-
Retainage payable.....	-	-	14,919
Interfund payable.....	41,132	9,573	757
External party payable.....	-	68	-
Intergovernmental payable.....	689,110	348,080	114,239
Deferred revenue.....	9,944,868	728,121	1,916,587
Matured interest payable.....	131	1,834	-
Matured capital leases payable.....	31,639	26,325	-
Claims Payable.....	-	-	-
Total liabilities.....	<u>12,325,602</u>	<u>2,275,891</u>	<u>2,331,020</u>
FUND BALANCES (Deficit):			
Reserved for encumbrances.....	1,724,002	46,282	133,900
Reserved for unclaimed monies.....	319,168	-	-
Reserved for loans.....	-	-	-
Unreserved, designated:			
Designated for health insurance - general fund.....	218,395	-	-
Designated for health insurance - special revenue funds.....	-	-	71,204
Unreserved, undesignated, reported in:			
General fund	14,467,855	-	-
Special revenue funds	-	(1,039,727)	5,702,711
Debt service funds	-	-	-
Capital projects funds	-	-	-
Total fund balances (deficit)	<u>16,729,420</u>	<u>(993,445)</u>	<u>5,907,815</u>
Total liabilities and fund balances	<u>\$ 29,055,022</u>	<u>\$ 1,282,446</u>	<u>\$ 8,238,835</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
\$ 8,239,515	\$ 1,966,883	\$ 602,936	\$ 16,864,319	\$ 48,859,008
-	-	888	104,924	209,703
58,529	-	-	-	58,529
-	-	-	-	319,168
7,666,391	2,055,351	178,400	2,535,105	20,261,616
-	-	-	40,706	40,706
-	-	-	-	82,409
-	-	-	-	1,797,041
65,051	107,138	2,431	67,779	547,271
5,069	-	-	4,544	604,467
-	120,326	-	-	244,326
-	-	-	2,378,898	2,378,898
-	-	-	6,153	451,374
-	-	-	956,310	956,310
1,697,453	4,018,026	-	3,127,310	14,058,752
9,779	-	-	2,923	457,289
62,777	11,204	-	52,817	259,371
<u>\$ 17,804,564</u>	<u>\$ 8,278,928</u>	<u>\$ 784,655</u>	<u>\$ 26,141,788</u>	<u>\$ 91,586,238</u>
\$ 290,811	\$ 1,061,180	\$ -	\$ 645,023	\$ 3,811,290
-	-	-	1,567,845	1,599,893
278,245	31,684	-	254,324	1,777,329
-	-	-	-	5,730
-	-	-	209,813	224,732
284	5,069	-	580,011	636,826
495	-	-	27,200	27,763
296,810	142,960	-	227,464	1,818,663
9,079,393	5,429,606	178,400	6,565,181	33,842,156
-	-	-	79	2,044
-	-	-	575	58,539
4,992	-	-	-	4,992
<u>9,951,030</u>	<u>6,670,499</u>	<u>178,400</u>	<u>10,077,515</u>	<u>43,809,957</u>
1,033,202	770,943	-	1,299,348	5,007,677
-	-	-	-	319,168
-	-	-	788,340	788,340
-	-	-	-	218,395
-	7,026	-	82,783	161,013
-	-	-	-	14,467,855
6,820,332	830,460	-	12,383,125	24,696,901
-	-	606,255	164,296	770,551
-	-	-	1,346,381	1,346,381
<u>7,853,534</u>	<u>1,608,429</u>	<u>606,255</u>	<u>16,064,273</u>	<u>47,776,281</u>
<u>\$ 17,804,564</u>	<u>\$ 8,278,928</u>	<u>\$ 784,655</u>	<u>\$ 26,141,788</u>	<u>\$ 91,586,238</u>

Fairfield County, Ohio

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

December 31, 2007

Total fund balances for governmental funds.....		\$ 47,776,281
<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.		183,770,825
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		2,543,356
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes	1,089,669	
Charges for services	336,789	
Licenses and permits	64	
Fines and forfeitures	190,051	
Reimbursements	1,425	
Rent	7,553	
Special assessments	2,378,898	
Accrued Interest	252,173	
Intergovernmental	9,685,317	
		13,941,939
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.		87,591
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds.		263,778
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	(2,355,110)	
General obligation bonds payable and unamortized premium and discount	(18,711,171)	
Long-term bond anticipation notes payable	(1,000,000)	
Long-term loans payable	(52,220)	
Accrued interest payable	(114,660)	
Compensated absences payable	(3,941,134)	
Intergovernmental payable	(11,915)	
Capital leases payable	(693,950)	
		(26,880,160)
Net assets of governmental activities		\$ 221,503,610

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, 2007

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property taxes.....	\$ 6,947,695	\$ -	\$ -
Permissive real property transfer taxes.....	1,691,770	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	11,444,458	-	-
Charges for services.....	4,751,423	3,087,195	161,629
Licenses and permits.....	30,534	-	-
Permissive motor vehicle license tax.....	-	-	1,078,219
Fines and forfeitures.....	159,297	-	41,064
Intergovernmental.....	4,003,577	12,310,931	5,558,383
Special assessments.....	-	-	-
Interest.....	3,726,489	-	-
Rent.....	136,314	-	-
Donations.....	15,000	1,600	-
Other.....	233,338	261,271	28,260
Total revenues.....	<u>33,139,895</u>	<u>15,660,997</u>	<u>6,867,555</u>
EXPENDITURES			
Current:			
General government:			
Legislative and executive	8,379,363	-	-
Judicial	3,814,877	-	-
Public safety	11,306,172	-	-
Public works	-	-	5,847,673
Health	532,310	-	-
Human services	766,431	15,917,857	-
Urban redevelopment and housing	-	-	-
Transportation	110,308	-	-
Other	250,919	-	-
Intergovernmental.....	1,663,570	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement	71,866	159,540	-
Interest and fiscal charges	4,665	17,461	-
Total expenditures.....	<u>26,900,481</u>	<u>16,094,858</u>	<u>5,847,673</u>
Excess of revenues over (under) expenditures.....	<u>6,239,414</u>	<u>(433,861)</u>	<u>1,019,882</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets.....	41,229	-	1,100
Inception of capital lease.....	12,528	-	-
Bond anticipation note issued.....	-	-	-
Current refunding of bond anticipation note.....	-	-	-
Transfers in.....	126,107	407,107	341,700
Transfers out.....	(4,934,046)	-	(793,192)
Total other financing sources (uses).....	<u>(4,754,182)</u>	<u>407,107</u>	<u>(450,392)</u>
Net change in fund balances.....	1,485,232	(26,754)	569,490
Fund balances (deficit) - beginning of year.....	15,244,188	(966,691)	5,338,325
Fund balances (deficit) - end of year.....	<u>\$ 16,729,420</u>	<u>\$ (993,445)</u>	<u>\$ 5,907,815</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
\$ 7,392,425	\$ 1,979,993	\$ 178,400	\$ 2,444,630	\$ 18,943,143
-	-	-	-	1,691,770
-	-	-	167,674	167,674
-	-	-	-	11,444,458
622,729	194,702	-	3,976,392	12,794,070
-	-	-	376,614	407,148
-	-	-	-	1,078,219
-	-	-	109,849	310,210
3,964,655	7,235,140	-	10,670,478	43,743,164
-	-	-	436,663	436,663
-	-	6,180	191,124	3,923,793
27,900	-	712,036	548	876,798
11,752	-	-	63,966	92,318
76,186	12,361	-	97,674	709,090
<u>12,095,647</u>	<u>9,422,196</u>	<u>896,616</u>	<u>18,535,612</u>	<u>96,618,518</u>
-	-	-	1,491,382	9,870,745
-	-	-	1,275,671	5,090,548
-	-	-	1,918,517	13,224,689
-	-	-	1,899,762	7,747,435
11,480,095	10,003,684	-	653,992	22,670,081
-	-	-	8,717,207	25,401,495
-	-	-	309,404	309,404
-	-	-	-	110,308
-	-	-	-	250,919
-	-	-	436,344	2,099,914
-	-	-	3,915,713	3,915,713
-	-	1,021,847	417,375	1,670,628
-	-	943,502	125,594	1,091,222
<u>11,480,095</u>	<u>10,003,684</u>	<u>1,965,349</u>	<u>21,160,961</u>	<u>93,453,101</u>
<u>615,552</u>	<u>(581,488)</u>	<u>(1,068,733)</u>	<u>(2,625,349)</u>	<u>3,165,417</u>
20,030	-	-	95,000	157,359
-	-	-	-	12,528
-	-	1,000,000	-	1,000,000
-	-	(1,000,000)	-	(1,000,000)
-	-	1,259,010	3,863,409	5,997,333
-	-	(35,883)	(234,212)	(5,997,333)
<u>20,030</u>	<u>-</u>	<u>1,223,127</u>	<u>3,724,197</u>	<u>169,887</u>
635,582	(581,488)	154,394	1,098,848	3,335,304
7,217,952	2,189,917	451,861	14,965,425	44,440,977
<u>\$ 7,853,534</u>	<u>\$ 1,608,429</u>	<u>\$ 606,255</u>	<u>\$ 16,064,273</u>	<u>\$ 47,776,281</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, 2007

Net change in fund balances - total governmental funds..... \$ 3,335,304

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	7,131,251	
Capital contributions	39,658	
Current year depreciation	<u>(7,492,096)</u>	(321,187)

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	(199,881)	
Proceeds from sale of capital assets	<u>(157,359)</u>	(357,240)

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

Property taxes	5,714	
Lodging taxes	(3,966)	
Charges for services	155,030	
Licenses and permits	3	
Fines and forfeitures	22,693	
Intergovernmental	1,032,281	
Special assessments	(270,337)	
Interest	39,081	
Rent	7,440	
Other	<u>(6,671)</u>	981,268

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 (95,396)

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	265,000	
General Obligation bonds	995,000	
Long-term notes payable	1,000,000	
Long-term loans	26,847	
Capital leases	<u>383,781</u>	\$ 2,670,628

(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, 2007

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	\$ (18,595)	
Amortization of issuance costs	(17,189)	
Amortization on premium of general obligation bonds	21,760	
Amortization on premium of special assessment bonds	3,536	
Amortization on discount of general obligation bonds	(455)	(10,943)
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		(12,528)
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	
Compensated absences payable	(189,366)	(187,547)
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		(1,043,038)
Change in net assets of governmental activities.....	\$	3,959,321

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,127,000	\$ 6,127,000	\$ 7,000,651	\$ 873,651
Permissive real property transfer taxes.....	1,312,500	1,312,500	1,691,400	378,900
Sales taxes.....	10,500,000	10,500,000	11,357,335	857,335
Charges for services.....	3,835,203	3,643,830	4,652,090	1,008,260
Licenses and permits.....	34,000	34,000	30,534	(3,466)
Fines and forfeitures.....	175,280	175,280	196,468	21,188
Intergovernmental.....	3,912,348	4,071,348	4,105,297	33,949
Interest.....	2,207,430	2,080,430	3,516,954	1,436,524
Rent.....	560	127,560	129,342	1,782
Donations.....	-	-	15,000	15,000
Other.....	163,840	55,064	176,027	120,963
Total revenues.....	28,268,161	28,127,012	32,871,098	4,744,086
EXPENDITURES				
Current:				
General government:				
Legislative and executive	9,513,490	9,701,531	9,077,112	624,419
Judicial	4,195,318	4,178,669	3,759,401	419,268
Public safety	12,264,626	12,642,141	12,123,476	518,665
Health	797,936	808,559	721,225	87,334
Human services	942,541	942,800	754,052	188,748
Transportation	145,822	147,172	139,468	7,704
Other	2,511,390	2,319,674	2,255,282	64,392
Total expenditures.....	30,371,123	30,740,546	28,830,016	1,910,530
Excess of revenues over (under) expenditures	(2,102,962)	(2,613,534)	4,041,082	6,654,616
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	15,200	15,200
Advances in.....	-	-	815,169	815,169
Advances out.....	-	-	(852,458)	(852,458)
Operating transfers in.....	327,894	35,427	126,107	90,680
Operating transfers out.....	(5,390,899)	(5,129,488)	(4,934,046)	195,442
Total other financing sources (uses).....	(5,063,005)	(5,094,061)	(4,830,028)	264,033
Net change in fund balance	(7,165,967)	(7,707,595)	(788,946)	6,918,649
Fund balance - beginning of year	11,514,846	11,514,846	11,514,846	-
Prior year encumbrances appropriated.....	1,779,168	1,779,168	1,779,168	-
Fund balance - end of year	\$ 6,128,047	\$ 5,586,419	\$ 12,505,068	\$ 6,918,649

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 2,827,800	\$ 2,827,800	\$ 3,089,886	\$ 262,086
Intergovernmental.....	11,188,200	12,011,892	12,014,359	2,467
Donations.....	1,000	1,000	1,600	600
Other.....	36,000	376,000	257,710	(118,290)
Total revenues.....	<u>14,053,000</u>	<u>15,216,692</u>	<u>15,363,555</u>	<u>146,863</u>
EXPENDITURES				
Current:				
Human services:				
Community services:				
Personal services	6,105,000	6,023,494	5,997,153	26,341
Fringe benefits	2,575,215	2,299,621	2,067,723	231,898
Materials and supplies	298,120	341,120	326,193	14,927
Contractual services	5,401,848	7,708,640	7,659,080	49,560
Capital outlay	103,000	24,000	23,035	965
Total expenditures.....	<u>14,483,183</u>	<u>16,396,875</u>	<u>16,073,184</u>	<u>323,691</u>
Excess of revenues under expenditures.....	<u>(430,183)</u>	<u>(1,180,183)</u>	<u>(709,629)</u>	<u>470,554</u>
OTHER FINANCING SOURCES (USES)				
Advances in.....	-	-	300,000	300,000
Advances out.....	-	-	(300,000)	(300,000)
Operating transfers in.....	407,107	407,107	407,107	-
Total other financing sources (uses).....	<u>407,107</u>	<u>407,107</u>	<u>407,107</u>	<u>-</u>
Net change in fund balance.....	(23,076)	(773,076)	(302,522)	470,554
Fund balance - beginning of year.....	884,002	884,002	884,002	-
Prior year encumbrances appropriated.....	3,848	3,848	3,848	-
Fund balance - end of year.....	<u>\$ 864,774</u>	<u>\$ 114,774</u>	<u>\$ 585,328</u>	<u>\$ 470,554</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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 32,000	\$ 82,000	\$ 161,121	\$ 79,121
Permissive motor vehicle license tax.....	1,025,000	1,025,000	1,078,330	53,330
Fines and forfeitures.....	50,000	50,000	40,964	(9,036)
Intergovernmental.....	5,304,000	5,304,000	5,565,031	261,031
Other.....	3,758	3,758	26,992	23,234
Total revenues.....	<u>6,414,758</u>	<u>6,464,758</u>	<u>6,872,438</u>	<u>407,680</u>
EXPENDITURES				
Current:				
Public works:				
Motor vehicle:				
Personal services	2,782,000	2,796,694	2,456,763	339,931
Fringe benefits	1,186,700	1,193,865	928,279	265,586
Materials and supplies	1,067,692	1,453,006	1,046,634	406,372
Contractual services	595,522	972,351	778,888	193,463
Capital outlay	1,226,513	1,193,711	716,895	476,816
Other	1,000	2,000	1,333	667
Total expenditures.....	<u>6,859,427</u>	<u>7,611,627</u>	<u>5,928,792</u>	<u>1,682,835</u>
Excess of revenues over (under) expenditures.....	<u>(444,669)</u>	<u>(1,146,869)</u>	<u>943,646</u>	<u>2,090,515</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	9,242	9,242	1,100	(8,142)
Operating transfers in.....	341,700	341,700	341,700	-
Operating transfers out.....	(274,122)	(822,534)	(793,192)	29,342
Total other financing sources (uses).....	<u>76,820</u>	<u>(471,592)</u>	<u>(450,392)</u>	<u>21,200</u>
Net change in fund balance.....	(367,849)	(1,618,461)	493,254	2,111,715
Fund balance - beginning of year.....	3,936,892	3,936,892	3,936,892	-
Prior year encumbrances appropriated.....	397,499	397,499	397,499	-
Fund balance - end of year.....	<u>\$ 3,966,542</u>	<u>\$ 2,715,930</u>	<u>\$ 4,827,645</u>	<u>\$ 2,111,715</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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 7,215,218	\$ 6,947,600	\$ 7,474,441	\$ 526,841
Charges for services.....	236,495	288,278	662,806	374,528
Intergovernmental.....	4,094,451	4,310,286	4,180,080	(130,206)
Rent.....	-	-	27,900	27,900
Donations.....	-	-	11,752	11,752
Other.....	14,682	14,682	75,218	60,536
Total revenues.....	<u>11,560,846</u>	<u>11,560,846</u>	<u>12,432,197</u>	<u>871,351</u>
EXPENDITURES				
Current:				
Health:				
Mental retardation:				
Personal services	4,939,017	4,904,450	4,443,471	460,979
Fringe benefits	2,281,018	2,234,518	1,860,020	374,498
Materials and supplies	357,146	413,971	366,734	47,237
Contractual services	5,190,250	5,388,486	4,672,381	716,105
Capital outlay	357,009	551,875	462,217	89,658
Other	922,851	928,573	785,777	142,796
Total expenditures.....	<u>14,047,291</u>	<u>14,421,873</u>	<u>12,590,600</u>	<u>1,831,273</u>
Excess of revenues under expenditures.....	(2,486,445)	(2,861,027)	(158,403)	2,702,624
OTHER FINANCING SOURCES				
Sale of capital assets.....	-	-	20,030	20,030
Net change in fund balance	(2,486,445)	(2,861,027)	(138,373)	2,722,654
Fund balance - beginning of year	6,184,728	6,184,728	6,184,728	-
Prior year encumbrances appropriated.....	681,765	681,765	681,765	-
Fund balance - end of year	<u>\$ 4,380,048</u>	<u>\$ 4,005,466</u>	<u>\$ 6,728,120</u>	<u>\$ 2,722,654</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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 1,980,965	\$ 1,948,457	\$ 2,000,087	\$ 51,630
Charges for services.....	81,666	81,666	74,376	(7,290)
Intergovernmental.....	7,125,002	7,157,510	7,256,930	99,420
Rent.....	7,200	7,200	-	(7,200)
Donations.....	161,570	161,570	-	(161,570)
Other.....	6,793	6,793	12,089	5,296
Total revenues.....	<u>9,363,196</u>	<u>9,363,196</u>	<u>9,343,482</u>	<u>(19,714)</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services	490,000	463,521	441,762	21,759
Fringe benefits	162,610	162,610	117,026	45,584
Materials and supplies	100,155	27,100	21,168	5,932
Contractual services	9,066,321	10,339,420	9,448,833	890,587
Capital outlay	42,017	55,015	27,513	27,502
Total expenditures.....	<u>9,861,103</u>	<u>11,047,666</u>	<u>10,056,302</u>	<u>991,364</u>
Net change in fund balance.....	(497,907)	(1,684,470)	(712,820)	971,650
Fund balance - beginning of year.....	1,165,226	1,165,226	1,165,226	-
Prior year encumbrances appropriated.....	541,088	541,088	541,088	-
Fund balance - end of year.....	<u>\$ 1,208,407</u>	<u>\$ 21,844</u>	<u>\$ 993,494</u>	<u>\$ 971,650</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, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents.....	\$ 4,006,769	\$ 2,864,206	\$ 6,870,975	\$ 87,591
Cash and cash equivalents in segregated accounts	256,958	187,765	444,723	-
Receivables:				
Accounts	572,030	316,478	888,508	-
Interfund	22,968	10,587	33,555	-
Special assessments	29,622	20,997	50,619	-
Accrued interest	16,203	10,571	26,774	-
Intergovernmental	381,437	4,415	385,852	-
Materials and supplies inventory.....	5,073	7,899	12,972	-
Prepaid items.....	6,441	5,462	11,903	-
Total current assets.....	<u>5,297,501</u>	<u>3,428,380</u>	<u>8,725,881</u>	<u>87,591</u>
Noncurrent assets:				
Deferred charges.....	233,672	190,447	424,119	-
Restricted assets:				
Cash and cash equivalents	170,321	-	170,321	-
Capital assets not being depreciated	540,132	2,369,114	2,909,246	-
Capital assets being depreciated (net of accumulated depreciation)	28,997,778	24,337,056	53,334,834	-
Total noncurrent assets.....	<u>29,941,903</u>	<u>26,896,617</u>	<u>56,838,520</u>	<u>-</u>
Total assets.....	<u>\$ 35,239,404</u>	<u>\$ 30,324,997</u>	<u>\$ 65,564,401</u>	<u>\$ 87,591</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS**

(Continued)

December 31, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 172,020	\$ 45,542	\$ 217,562	\$ -
Contracts payable	5,404	1,319	6,723	-
Accrued wages and benefits payable	33,939	29,285	63,224	-
Interfund payable	598	598	1,196	-
External party payable	55	55	110	-
Matured capital leases payable	390	389	779	-
Matured interest payable	99	100	199	-
Intergovernmental payable	30,052	19,162	49,214	-
Accrued interest payable	49,269	51,362	100,631	-
Notes payable	-	350,000	350,000	-
Current portion of:				
Compensated absences payable	35,181	33,180	68,361	-
Capital leases	3,849	3,849	7,698	-
EPA loans payable	95,691	-	95,691	-
OPWC loans payable	2,139	-	2,139	-
General obligation bonds payable	580,000	535,000	1,115,000	-
Total current liabilities	<u>1,008,686</u>	<u>1,069,841</u>	<u>2,078,527</u>	<u>-</u>
Long-term liabilities				
(net of current portion):				
Customer deposits payable from restricted assets	170,321	-	170,321	-
Compensated absences	92,485	31,116	123,601	-
Capital leases	8,782	8,783	17,565	-
EPA loans payable	1,171,321	-	1,171,321	-
OPWC loans payable	66,322	-	66,322	-
General obligation bonds payable	12,482,652	9,856,467	22,339,119	-
Total long-term liabilities	<u>13,991,883</u>	<u>9,896,366</u>	<u>23,888,249</u>	<u>-</u>
Total liabilities	<u>15,000,569</u>	<u>10,966,207</u>	<u>25,966,776</u>	<u>-</u>
NET ASSETS				
Invested in capital assets, net of related debt	15,585,280	16,314,204	31,899,484	-
Unrestricted.....	<u>4,653,555</u>	<u>3,044,586</u>	<u>7,698,141</u>	<u>87,591</u>
Total net assets	<u>\$ 20,238,835</u>	<u>\$ 19,358,790</u>	<u>39,597,625</u>	<u>\$ 87,591</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, 2007

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
OPERATING REVENUES:				
Charges for services	\$ 2,990,359	\$ 2,381,556	\$ 5,371,915	\$ -
OPERATING EXPENSES:				
Personal services	565,663	442,878	1,008,541	-
Fringe benefits	156,107	123,990	280,097	-
Contractual services	1,152,271	518,321	1,670,592	1,067,847
Claims	-	-	-	739
Materials and supplies	218,368	394,772	613,140	-
Other operating expenses	278	-	278	-
Depreciation	815,776	816,384	1,632,160	-
Total operating expenses	2,908,463	2,296,345	5,204,808	1,068,586
Operating income (loss)	81,896	85,211	167,107	(1,068,586)
NON-OPERATING REVENUES (EXPENSES):				
Interest income	128,884	64,805	193,689	-
Gain on sale of capital assets	2,000	2,000	4,000	-
Interest and fiscal charges	(661,956)	(538,393)	(1,200,349)	-
Other non-operating revenues	5,791	8,485	14,276	18
Total non-operating revenues (expenses)	(525,281)	(463,103)	(988,384)	18
Income (loss) before capital contributions	(443,385)	(377,892)	(821,277)	(1,068,568)
Capital contributions	323,496	331,248	654,744	-
Change in net assets	(119,889)	(46,644)	(166,533)	(1,068,568)
Net assets - beginning of year	20,358,724	19,405,434		1,156,159
Net assets - end of year	\$ 20,238,835	\$ 19,358,790		\$ 87,591

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	(25,530)
	<u>\$ (192,063)</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, 2007

	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.....	\$ 2,944,567	\$ 2,394,091	\$ 5,338,658	\$ -
Cash payments for employee services and benefits	(685,544)	(554,314)	(1,239,858)	-
Cash payments for goods and services.....	(1,294,143)	(946,945)	(2,241,088)	(1,067,847)
Cash payments for claims.....	-	-	-	(2,587)
Other operating expenses.....	(1,278)	(602)	(1,880)	-
Other non-operating revenues.....	12,036	14,765	26,801	692
Customer deposits received.....	52,253	-	52,253	-
Customer deposits returned.....	(23,500)	-	(23,500)	-
Net cash provided by (used for) operating activities.....	<u>1,004,391</u>	<u>906,995</u>	<u>1,911,386</u>	<u>(1,069,742)</u>
Cash flows from capital and related financing activities				
Tap-in fees.....	234,702	184,000	418,702	-
Sale of capital assets.....	2,000	2,000	4,000	-
Special assessments	3,550	10,557	14,107	-
Capital Grants.....	-	51,000	51,000	-
Acquisition of capital assets.....	(24,303)	(18,611)	(42,914)	-
Proceeds from sale of notes.....	-	350,000	350,000	-
Principal paid on capital leases payable.....	(3,415)	(3,415)	(6,830)	-
Principal paid on notes payable.....	-	(700,000)	(700,000)	-
Principal paid on EPA refunding loan.....	(186,417)	-	(186,417)	-
Principal paid on OPWC loan.....	(4,278)	-	(4,278)	-
Principal paid on general obligation bonds.....	(552,500)	(522,500)	(1,075,000)	-
Interest paid on capital leases payable	(983)	(984)	(1,967)	-
Interest paid on notes payable.....	-	(31,412)	(31,412)	-
Interest paid on EPA refunding loan.....	(49,817)	-	(49,817)	-
Interest paid on general obligation bonds.....	(614,941)	(499,067)	(1,114,008)	-
Net cash used for capital and related financing activities	<u>(1,196,402)</u>	<u>(1,178,432)</u>	<u>(2,374,834)</u>	<u>-</u>
Cash flows from investing activities				
Interest.....	134,519	80,480	214,999	-
Net increase (decrease) in cash and cash equivalents	(57,492)	(190,957)	(248,449)	(1,069,742)
Cash and cash equivalents - beginning of year	4,491,540	3,242,928	7,734,468	1,157,333
Cash and cash equivalents - end of year.....	<u>\$ 4,434,048</u>	<u>\$ 3,051,971</u>	<u>\$ 7,486,019</u>	<u>\$ 87,591</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2007

	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 (USED FOR) OPERATING ACTIVITIES				
Operating income (loss).....	\$ 81,896	\$ 85,211	\$ 167,107	\$ (1,068,586)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Other non-operating revenues	12,036	14,765	26,801	692
Depreciation expense	815,776	816,384	1,632,160	-
(Increases) decreases in assets:				
Accounts receivable	(44,800)	11,817	(32,983)	-
Intergovernmental receivable	(1,080)	729	(351)	-
Interfund receivable	88	(11)	77	-
Materials and supplies inventory	(813)	(249)	(1,062)	-
Prepays	255	1,095	1,350	-
Increases (decreases) in liabilities:				
Accounts payable	94,760	(19,596)	75,164	-
Contracts payable	(6,003)	(15,790)	(21,793)	-
Accrued wages and benefits payable	3,633	3,886	7,519	-
Compensated absences payable	27,736	3,277	31,013	-
Interfund payable	11	11	22	-
External party payable	55	55	110	-
Intergovernmental payable	(7,912)	5,411	(2,501)	-
Claims payable	-	-	-	(1,848)
Customer deposits	28,753	-	28,753	-
Net cash provided by (used for) operating activities	<u>\$ 1,004,391</u>	<u>\$ 906,995</u>	<u>\$ 1,911,386</u>	<u>\$ (1,069,742)</u>

Noncash capital financing activities:

Developers contributed \$88,794 and \$138,700 in the form of sewer lines and water lines, respectively, during 2007.

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, 2007

ASSETS

Cash and cash equivalents	\$	7,262,029
Cash and cash equivalents in segregated accounts		1,183,026
Receivables:		
Property taxes		120,839,997
Lodging taxes		60,667
Accounts		1,995,749
Special assessments		2,022,545
Intergovernmental		12,262,589
External party receivable		27,873
Total assets	\$	<u>145,654,475</u>

LIABILITIES

External party payable	\$	244,326
Intergovernmental payable		139,931,590
Due to others		5,478,559
Total liabilities	\$	<u>145,654,475</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, 2007

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, 4465 Coonpath Road, Carroll, Ohio 43112.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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	Heart of Ohio Resource Conservation and Development Council
Fairfield County Multi-System Youth Committee	Perry Multi-County Juvenile Facility
Fairfield County Regional Planning Commission	Fairfield County District Library
Fairfield County Visitors and Convention Bureau	Fairfield County Historical Parks Commission
Mid Eastern Ohio Regional Council (MEORC)	Fairfield Metropolitan Housing Authority
Fairfield County Family, Adult, and Children First Council	Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District
Lancaster-Fairfield Community Action Agency	County Risk Sharing Authority, Inc. (CORSA)
Pickaway-Ross-Fairfield Area 20 Workforce Investment Board	County Commissioners Association of Ohio Workers' Compensation Group Rating Plan
Fairfield County Agency Transportation System, Inc.	South Central Ohio Insurance Consortium
Fairfield-Hocking Major Crimes Investigation Unit	

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
December 31, 2007

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 a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

revenues) and decreases (i.e. expenses) in total net assets.

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, 2007, but which were levied to finance year 2008 operations, as deferred revenue. It also has recorded grants and entitlements received before the eligibility requirements are met, as deferred revenue.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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

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, program, 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 Treasurer's Prepayment, Environmental Affairs Grant, Ohio Seat Belt, Accountability Grant, Federal Emergency Management Agency, and Sheriff Continuing Professional Training Special Revenue Funds, and the Airport Hanger Construction Capital Projects Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Bateson Beach Special Revenue Fund was not budgeted because the County did not anticipate any activity but activity did occur.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

During 2007, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), nonparticipating certificates of deposit, and federal agency securities.

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 2007. 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, 2007.

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 2007, 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 2007 amounted to \$3,726,489, which includes \$2,949,517 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", for various departmental bank accounts, and "Cash and cash equivalents with fiscal agents", for monies on hand at the fiscal agent for dental insurance for the Mental Retardation Special Revenue Fund, 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, 2007, 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 statements, receivables and payables between the primary government and the fiduciary

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

funds, for which the County is the fiscal agent, for services rendered are presented as “External party receivables” and “External party payables”.

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. Interfund Activity

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

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

M. 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>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Buildings and improvements	30-50 years	30 years
Improvements other than buildings	20-50 years	n/a
Equipment	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.

N. 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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.

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.

O. 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.

P. 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.

Q. 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.

R. Designation of Fund Balance

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

S. 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 restrictions for other purposes are primarily for net assets of the Dog and Kennel, Youth Services, Delinquent Real Estate Collection, Juvenile Recovery, Economic Development Assistance Grant, Community Development Block Grant, and the Older Adult Services Levy Special Revenue Funds.

The government-wide statement of net assets reports \$38,433,887 of restricted net assets, none of which is restricted by enabling legislation.

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

T. 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.

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 2007, no extraordinary or special items occurred.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for both the OPERS and STRS post-employment healthcare plans in the amount of \$123,141 and \$312, respectively, which are the same as the previously reported liabilities.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to 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 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).

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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

	General Fund	Community Services Fund	Motor Vehicle Fund	Mental Retardation Fund	Alcohol, Drug Addiction, and Mental Health Board Fund
GAAP Basis	\$ 1,485,232	\$ (26,754)	\$ 569,490	\$ 635,582	\$ (581,488)
Net adjustment for revenue accruals	172,533	(164,164)	4,883	327,932	(216,163)
Net adjustment for expenditure accruals	244,433	216,809	148,613	165,389	864,385
Beginning of year:					
Unreported cash and interest	174,634	2,807	-	4,251	122,965
GASB 31 adjustment	(87,835)	-	-	-	-
Segregated accounts	86,215	-	-	-	-
Agency cash allocation	269,943	-	-	301,046	76,935
Prepaid items	156,858	7,200	1,124	60,128	5,139
End of year:					
Unreported cash and interest	(205,509)	(136,085)	-	(77,649)	(5,610)
GASB 31 adjustment	(384,310)	-	-	-	-
Segregated accounts	(103,891)	-	-	-	-
Cash with fiscal agent	-	-	-	(58,529)	-
Agency cash allocation	(216,606)	-	-	(219,030)	(56,841)
Prepaid items	(128,159)	(2,866)	(1,548)	(62,777)	(11,204)
Advances in	815,169	300,000	-	-	-
Advances out	(852,458)	(300,000)	-	-	-
Encumbrances	(2,215,195)	(199,469)	(229,308)	(1,214,716)	(910,938)
Budget Basis	<u>\$ (788,946)</u>	<u>\$ (302,522)</u>	<u>\$ 493,254</u>	<u>\$ (138,373)</u>	<u>\$ (712,820)</u>

NOTE 5 – ACCOUNTING AND COMPLIANCE

A. Fund Deficits

The following funds had deficit fund balances as of December 31, 2007:

	Deficit Fund Balances
Special Revenue Funds:	
Community Services	\$ (993,445)
Home	(17,370)
Workforce Investment Act	(107,789)
Capital Projects Funds:	
Airport Hangar Construction	(22,875)
State Capital Improvements Program	(646)
Ohio Department of Transportation Projects	(67,153)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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.

B. Legal Compliance

The General Fund had expenditures plus encumbrances in excess of appropriations in the amount of \$4,067 in the general government legislative and executive prosecuting attorney personal services account line which is contrary to section 5705.41(B), Revised Code.

The Housing Improvement Project Special Revenue Fund had appropriations in excess of estimated revenues in the amount of \$9,935 which is contrary to section 5705.39, Revised Code.

The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

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;
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);

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 \$910,570 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 \$16,756,050. Of the bank balance \$1,530,368 was covered by Federal depository insurance and \$15,225,682 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
Notes to the Basic Financial Statements
December 31, 2007

Investments. As of December 31, 2007, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
STAROhio	\$ 19,723,728	Average of 41 Days
Federal Home Loan Mortgage Corporation Notes	808,927	10/17/2008
Federal Home Loan Mortgage Corporation Notes	997,583	4/15/2010
Federal Home Loan Mortgage Corporation Notes	2,000,946	2/14/2008
Federal Home Loan Mortgage Corporation Notes	1,990,113	5/21/2008
Federal National Mortgage Association Notes	1,004,010	6/18/2009
Federal National Mortgage Association Notes	1,007,466	11/5/2012
Federal National Mortgage Association Notes	2,009,796	7/2/2009
Federal National Mortgage Association Notes	999,322	2/25/2010
Federal National Mortgage Association Notes	1,018,834	5/19/2008
Federal Farm Credit Bank Bonds	996,250	7/15/2008
Federal Farm Credit Bank Notes	1,221,171	6/8/2009
Federal Farm Credit Bank Notes	2,059,766	10/26/2010
Federal Home Loan Bank Notes	1,017,540	11/16/2012
Federal Home Loan Bank Notes	1,024,844	12/11/2009
Federal Home Loan Bank Notes	1,002,477	5/7/2010
Federal Home Loan Bank Notes	2,015,801	10/17/2011
Federal Home Loan Bank Bonds	2,008,082	10/16/2009
Federal Home Loan Bank Bonds	1,017,305	3/13/2009
Federal Home Loan Bank Bonds	1,005,234	9/15/2008
Federal Home Loan Bank Bonds	1,004,041	10/16/2009
Federal Home Loan Bank Bonds	2,001,719	3/14/2008
Federal Home Loan Bank Bonds	1,557,424	3/26/2010
Total	<u>\$ 49,492,379</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, Federal Home Loan 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, 2007:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

Investment Issuer	Percentage of Investments
STAROhio	39.86 %
Federal Home Loan Bank Bonds and Notes	27.59
Federal National Mortgage Association Notes	12.20
Federal Home Loan Mortgage Corporation Notes	11.71
Federal Farm Credit Bank Bonds and Notes	8.64

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 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) is for 2007 taxes.

2007 real property taxes are levied after October 1, 2007, on the assessed value as of January 1, 2007, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

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. 2007 public utility property taxes became a lien December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. 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 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008 and zero for 2009.

The full tax rate for all County operations for which 2007 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 2007 property tax receipts were based are as follows:

Real Property	\$ 2,797,269,060
Public Utility Personal Property	96,038,050
Tangible Personal Property	79,597,464
Total Assessed Property Value	\$ 2,972,904,574

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 2007 were February 22 and July 19.

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, 2007, 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 and the General Obligation Bond Retirement Debt Service Fund, 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 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. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management 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, 2007, 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 \$689,419 and \$266,891 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 \$583,483 for the Federal Economic Development Assistance program and \$204,857 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 \$1,909,742. The County has \$54,775 in delinquent special assessments at December 31, 2007. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2007 were \$1,089,669.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Undivided Property Tax Replacement	\$ 47,013	Mental Health Block Grants	\$ 73,412
Local Government	1,365,682	Mental Health ABC Initiative Treatment	23,474
Homestead and Rollback	1,260,208	Mental Health 505/508 Grants	837,226
Gasoline Tax	1,204,829	Mental Health Community State	12,500
Motor Vehicle License Tax	1,552,384	Mental Health Fast Money	24,826
Indigent Fee Reimbursement	157,822	House Bill 484 Reimbursements	18,372
Municipal Court Fines	13,485	Mental Health Consultation Services	48,885
Reclaim Ohio Grant	247,943	Mental Health Per Capita	508,870
Title II	33,333	Mental Health Tanf State Subsidies	28,730
MR/DD Education Grants	136,238	HTF (CHIP) Grant	3,977
Title XIX	1,920,990	Children Services Child Protection	
Mental Health Professional Services	99,488	Allocation	300,594
Title XX	35,532	Children Services ESSA Grants	5,841
Mental Health Miscellaneous State Grants	57,798	Children Services IV-E Waiver	529,532
Project Reality Grant	5,911	Children Service Adoption Grants	62,016
Sheriff Services	99,160	Workforce Investment Act	103,680
Sheriff Reimbursement - Fingerprint Machine	24,103	Citizens Corps Program Grant	3,680
Sheriff Training Reimbursements	18,100	Homeland Security	29,650
Election Expense	168,463	ODNR Community Development	24,490
Internal Revenue Service Adjustments	15,312	Community Correction Grants	91,581
Social Security	16,343	Victims of Crime Grant	78,761
Children Services Reimbursements	12,883	Community Development Home	
Mental Health Family Drug Court Program	142,722	Investment Partnership Grant	62,157
Mental Health Adult Drug Court Program	76,264	Community Development	
TANF Demo Grants	147,541	Block Formula Grants	445,367
Job and Family Services Reimbursments	12,639	Ohio Department of Transportation	568,632
MR/DD Preschool Transportation Fees	25,731	Ohio Children Trust Grant	20,736
House Bill 408 Reimbursements	2,750	Crossroads Center Services	139,730
Miscellaneous	22,217	Total Governmental Activities	<u>14,058,752</u>
Major Crimes Unti Grant	28,898	Business-Type Activities:	
Federal Airport Grant	4,788	Water Fees	4,415
Title IV-E	49,046	Sewer Fees	4,712
Mental Health 408 Grant	906,464	Water Services reimbursement	376,725
Mental Health Women's Subsidies	69,628	Total Business-Type Activities	<u>385,852</u>
MRDD Excess Costs	15,180	Total Intergovernmental	
Ohio BWC Premium Refund	7,645	Receivables	<u>\$ 14,444,604</u>
Mental Health Research Grant	\$ 7,500		

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2007, was as follows:

	<u>Balance 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2007</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 4,623,278	\$ -	\$ -	\$ 4,623,278
Construction in Progress	757,457	4,050,523	(2,908,223)	1,899,757
Total Non Depreciable Capital Assets	<u>5,380,735</u>	<u>4,050,523</u>	<u>(2,908,223)</u>	<u>6,523,035</u>
Depreciable Capital Assets:				
Buildings and Improvements	39,026,162	32,070	(318,442)	38,739,790
Improvements other than Buildings	4,128,236	242,122	(13,803)	4,356,555
Equipment	8,858,189	339,024	(289,074)	8,908,139
Furniture and Fixtures	734,630	62,286	-	796,916
Infrastructure	199,737,611	4,805,169	(421,038)	204,121,742
Vehicles	6,353,271	547,938	(656,537)	6,244,672
Total Depreciable Capital Assets	<u>258,838,099</u>	<u>6,028,609</u>	<u>(1,698,894)</u>	<u>263,167,814</u>
Accumulated Depreciation:				
Buildings and Improvements	12,788,176	1,088,006	(252,151)	13,624,031
Improvements other than Buildings	1,126,874	161,191	(2,818)	1,285,247
Equipment	4,444,303	992,786	(260,227)	5,176,862
Furniture and Fixtures	303,898	62,543	-	366,441
Infrastructure	56,109,412	4,713,155	(179,426)	60,643,141
Vehicles	4,996,919	474,415	(647,032)	4,824,302
Total Accumulated Depreciation	<u>79,769,582</u>	<u>7,492,096</u>	<u>(1,341,654)</u>	<u>85,920,024</u>
Total Depreciable Capital Assets, Net	<u>179,068,517</u>	<u>(1,463,487)</u>	<u>(357,240)</u>	<u>177,247,790</u>
Governmental Capital Assets, Net	<u>\$ 184,449,252</u>	<u>\$ 2,587,036</u>	<u>\$ (3,265,463)</u>	<u>\$ 183,770,825</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 701,798
Judicial	90,697
Public safety	556,640
Public works	5,322,373
Health	217,595
Human services	426,377
Transportation	176,616
Total Depreciation Expense	<u>\$ 7,492,096</u>

During 2007, the County received capital contributions in the form of two vehicles given to the sheriff's department in the amount of \$39,658.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

	<u>Balance 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2007</u>
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	1,624,809	2,152	(955,129)	671,832
Total Non Depreciable Capital Assets	<u>3,862,223</u>	<u>2,152</u>	<u>(955,129)</u>	<u>2,909,246</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,173,451	-	-	17,173,451
Equipment	277,255	16,500	-	293,755
Infrastructure	47,636,642	1,182,623	-	48,819,265
Vehicles	620,332	15,749	(21,107)	614,974
Total Depreciable Capital Assets	<u>65,707,680</u>	<u>1,214,872</u>	<u>(21,107)</u>	<u>66,901,445</u>
Accumulated Depreciation:				
Buildings and Improvements	2,571,387	569,070	-	3,140,457
Equipment	119,505	31,561	-	151,066
Infrastructure	8,816,792	989,522	-	9,806,314
Vehicles	447,874	42,007	(21,107)	468,774
Total Accumulated Depreciation	<u>11,955,558</u>	<u>1,632,160</u>	<u>(21,107)</u>	<u>13,566,611</u>
Total Depreciable Capital Assets, Net	<u>53,752,122</u>	<u>(417,288)</u>	<u>-</u>	<u>53,334,834</u>
Business-Type Capital Assets, Net	<u>\$ 57,614,345</u>	<u>\$ (415,136)</u>	<u>\$ (955,129)</u>	<u>\$ 56,244,080</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, automobile, 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 \$132,940,884, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$2,010,408 for contractor's equipment, \$2,270,438 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 updated County's property values and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

For 2007, 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 \$71,000 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 its own outstanding claims and refunds. No liability for unpaid claims costs as of December 31, 2007 have been accrued because no outstanding claims were known. In prior years, the Sewer and Water Enterprise Funds had participation in the Self-Funded Health Insurance Internal Service Fund's self insurance program and an internal balance was shown between the governmental activities and business type activities. As of December 31, 2007, the Water and Sewer Enterprise Funds participation was deemed immaterial; therefore, no internal balance was shown. The County's Self-Funded Health Insurance Internal Service Fund will remain active until all outstanding claims have been paid.

Changes in the County's fund claims liability in 2006 and 2007 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2006	\$ 5,755	\$ 2,226	\$ 6,133	\$ 1,848
2007	1,848	739	2,587	-

The County, on behalf of the Board of Mental Retardation has established a limited risk dental insurance program 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. SCOIC contracts with Ohio Mid-Eastern Regional

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

Educational Service Agency (OME-RESA) for claims servicing. OME-RESA contracts with Employee Benefits to service the claims of SCOIC members. The Board of Mental Retardation has no stop loss coverage for dental claims. A liability for unpaid claims costs of \$4,992 has been accrued based on an estimate by the actuary for dental claims. 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 2006 and 2007 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2006	\$ 1,595	\$ 61,746	\$ 59,111	\$ 4,230
2007	4,230	56,974	56,212	4,992

The County pays all elected official bonds by State statute.

NOTE 12 – RETIREMENT PLANS

A. Ohio Public Employees Retirement System

Plan Description - 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. While members in State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension 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.

Fund Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5% of covered payroll, public safety members contributed 9.75%, and law enforcement members contributed 10.1%.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County at 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and the combined plans for the years ended December 31, 2007, 2006, and 2005 were \$2,352,476, \$2,669,504, and \$2,599,494, respectively; 82 percent has been contributed for 2007, and 100 percent has been contributed for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$76,812 made by the County and \$52,687 made by

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for the Mental Retardation and Developmental Disabilities, 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 St., Columbus, OH 43215-3771, by calling (888) 227-7877, 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. 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.

Funding Policy - For year ended December 31, 2007, 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 year 2006, 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, 2007, 2006, and 2005 were \$86,339, \$61,139, and \$53,077, respectively; 95 percent has been contributed for year 2007 and 100 percent for years 2006 and 2005. No contributions to the DC or Combined plans for year 2007 were made by the County or by the plan members.

NOTE 13 – POST EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$1,513,881, \$1,271,421 and \$1,055,019 respectively; 79 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$6,641, \$4,703 and \$4,083 respectively; 100 percent has been contributed for 2007, 2006, and 2005.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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.

B. Other Health Benefits

The County provides 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 Express Scripts, dental is provided by Aetna, vision is provided by Spectera, and EAP is provided by Mt. Carmel Behavioral Health. The Board of Mental Retardation separately contracted with the SCOIC for a premium based insurance plan for health, and drug, Vision Plus of America for vision, and Mt. Carmel Behavioral Health for EAP services. 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 Uninerica. The Board of Mental Retardation provides life insurance through the SCOIC.

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 \$1,723,824, 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 \$181,111 for buildings and improvements and \$780,466 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$27,200 for equipment. Principal payments toward all capital leases during 2007 totaled \$390,964, a reduction to principal outstanding of \$383,781 for governmental activities and \$7,183 for business-type activities. During 2007, the County entered into a copier lease for the Clerk of Courts department for \$12,528.

Future minimum lease payments through 2012 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2008	\$ 276,205	\$ 12,256
2009	198,793	7,118
2010	145,603	3,056
2011	73,075	558
2012	274	3
Total	<u>\$ 693,950</u>	<u>\$ 22,991</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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

Year	Business-Type Activities	
	Principal	Interest
2008	\$ 7,698	\$ 1,520
2009	8,251	966
2010	8,282	378
2011	1,032	19
Total	\$ 25,263	\$ 2,883

NOTE 16 – CONTRACTUAL COMMITMENTS

As of December 31, 2007, the County had contractual purchase commitments for twenty-three projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2007	Amounts Remaining on Contracts
Airport - Relocate Election House Road	General	\$ 7,400	\$ 6,119	\$ 1,281
Fiber Optic Project	General	50,000	-	50,000
Auditor Center Line Project	Real Estate Assessment	172,000	168,699	3,301
Real Estate Appraisal Revaluation	Real Estate Assessment	1,209,500	1,185,500	24,000
2007 Resurfacing Project	Bridges, Culverts, and County Road Levy	447,988	426,560	21,428
GRE-36 Bridge Construction	Bridges, Culverts, and County Road Levy	145,231	-	145,231
Delmont Road Survey	Bridges, Culverts, and County Road Levy	15,700	12,425	3,275
GRE-21 Campground Road Bridge	Motor Vehicle	90,654	89,013	1,641
Pleasantville Road Rehabilitation	Motor Vehicle	59,468	35,156	24,312
GRE-41 Bridge Design	Motor Vehicle	24,750	15,719	9,031
Pleasantville ADA Project	Community Development Block Grant	5,000	4,000	1,000
Underground Storage Tank Replacement	Mental Retardation	75,390	-	75,390
Parking Lot Paving	Mental Retardation	107,120	104,548	2,572
Agricultural Easement	Clean Ohio Easement Program	1,000,000	834,000	166,000
FMIS Software Project (MUNIS)	Financial Management Information System	59,897	49,714	10,183
Liberty Center Fiber Optic Project	Liberty Center County Services Complex	215,300	158,065	57,235
MRDD Facilities	Mental Retardation Facilities	104,025	86,052	17,973
HVAC Equipment and Installation	Permanent Improvement	753,646	580,308	173,338
Telephone System Study	Permanent Improvement	39,060	11,475	27,585
Roofing Project	Permanent Improvement	537,200	367,594	169,606
Tussing Road Project	Sewer	77,000	48,649	28,351
Relocate Force Main	Sewer	48,172	-	48,172
Lancaster Water System Master Plan	Water	34,500	33,043	1,457
		\$ 5,279,001	\$ 4,216,639	\$ 1,062,362

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2007</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Sanitary Sewer System Improv. 1991 - Serial \$649,885 @ 6.85%	\$ 255,000	\$ -	\$ 45,000	\$ 210,000	\$ 45,000
High Service Area 2000 - Serial \$643,760 @ 5.35%	300,000	-	70,000	230,000	75,000
Little Walnut Area 2002 - Serial \$983,367 @ 3.40%	645,000	-	95,000	550,000	100,000
Liberty Township Area 2004 - Serial \$1,468,715 Serial Bonds @ 2.00%	550,000	-	55,000	495,000	55,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	63,646	-	3,536	60,110	-
Total Special Assessment Bonds	2,623,646	-	268,536	2,355,110	275,000
<u>General Obligation Bonds:</u>					
<u>1996 Various Purpose Bonds:</u>					
Child Support Enforcement Agency Relocation - \$465,000 Serial Bonds @ 5.00%	75,000	-	25,000	50,000	25,000
Term Bonds @ 5.75%	220,000	-	-	220,000	-
Laughlin Building - Land Purchase - \$200,000 Serial Bonds @ 5.00%	30,000	-	10,000	20,000	10,000
Term Bonds @ 5.75%	95,000	-	-	95,000	-
Minimum Security Jail - \$2,565,000 Serial Bonds @ 5.00%	395,000	-	125,000	270,000	130,000
Term Bonds @ 5.75%	1,200,000	-	-	1,200,000	-
Job and Family Services Building 2001 - \$6,930,000 Serial Bonds @ 3.70%	4,865,000	-	260,000	4,605,000	280,000
Term Bonds @ 5.00%	900,000	-	-	900,000	-
County Facility - West Campus 2003 - \$1,480,000 Serial Bonds @ 2.00%	4,185,000	-	310,000	3,875,000	315,000
Term Bonds @ 5.00%	2,705,000	-	-	2,705,000	-
Bond Amortization of Premium	\$ 222,807	\$ -	\$ 13,925	\$ 208,882	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

	<u>Outstanding 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2007</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%	\$ 810,000	\$ -	\$ 60,000	\$ 750,000	\$ 60,000
Term Bonds @ 5.00%	505,000	-	-	505,000	-
Bond Amortization of Premium	43,485	-	2,718	40,767	-
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 2.00%	225,000	-	20,000	205,000	25,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	19,529	-	1,085	18,444	-
Mental Retardation Facility					
2004 - \$2,250,000					
Serial Bonds @ 2.00%	850,000	-	85,000	765,000	85,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	72,580	-	4,032	68,548	-
Airport					
2004 - \$965,000					
Serial Bonds @ 2.00%	650,000	-	100,000	550,000	100,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	(5,925)	-	(455)	(5,470)	-
Total General Obligation Bonds	<u>19,727,476</u>	<u>-</u>	<u>1,016,305</u>	<u>18,711,171</u>	<u>1,030,000</u>
<u>Long - Term Note/Loan:</u>					
Airport Bond Anticipation Note					
2006 - \$1,000,000 @ 4.88%	1,000,000	-	1,000,000	-	-
2007 - \$1,000,000 @ 4.55%	-	1,000,000	-	1,000,000	-
Co. Engineer - Excavation Equipment					
2004 - \$133,693 @ 4.13%	79,067	-	26,847	52,220	27,986
Total Long-Term Note/Loan	1,079,067	1,000,000	1,026,847	1,052,220	27,986
<u>Other:</u>					
Compensated Absences	3,751,768	2,824,427	2,635,061	3,941,134	1,447,797
Intergovernmental Payable	13,734	-	1,819	11,915	1,819
Capital Leases	1,065,203	12,528	383,781	693,950	276,205
Total Governmental Activities	<u>\$ 28,260,894</u>	<u>\$ 3,836,955</u>	<u>\$ 5,332,349</u>	<u>\$ 26,765,500</u>	<u>\$ 3,058,807</u>
<u>Business-Type Activities:</u>					
<u>Long - Term Bond</u>					
<u>Anticipation Notes:</u>					
Water System Improvement 2006	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ -

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

	<u>Outstanding</u> <u>1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2007</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%	\$ 80,000	\$ -	\$ 10,000	\$ 70,000	\$ 10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 2.00%	2,105,000	-	155,000	1,950,000	155,000
Term Bonds @ 5.00%	1,355,000	-	-	1,355,000	-
Bond Amortization of Premium	112,522	-	7,033	105,489	-
Water Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	1,342,500	-	122,500	1,220,000	130,000
Term Bonds @ 5.25%	2,110,000	-	-	2,110,000	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 2.50%	1,815,000	-	110,000	1,705,000	110,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	69,875	-	3,678	66,197	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 2.50%	805,000	-	125,000	680,000	130,000
Bond Amortization of Discount	(1,105)	-	(184)	(921)	-
Deferred Amount on Refunding	(41,158)	-	(6,860)	(34,298)	-
Sewer Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	1,342,500	-	122,500	1,220,000	130,000
Term Bonds @ 5.25%	2,110,000	-	-	2,110,000	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 2.00%	1,540,000	-	110,000	1,430,000	115,000
Term Bonds @ 5.00%	985,000	-	-	985,000	-
Bond Amortization of Premium	82,713	-	5,169	77,544	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 2 - 4.00% Varying	760,000	-	80,000	680,000	85,000
Bond Amortization of Premium	20,988	-	2,790	18,198	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 2.50%	705,000	-	40,000	665,000	45,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	27,005	-	1,421	25,584	-
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 2.50%	3,345,000	-	200,000	3,145,000	205,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	128,066	-	6,740	121,326	-
Total General Obligation Bonds	\$ 24,548,906	\$ -	\$ 1,094,787	\$ 23,454,119	\$ 1,115,000

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

	<u>Outstanding 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2007</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%	\$ 1,453,429	\$ -	\$ 186,417	\$ 1,267,012	\$ 95,691
<u>OPWC Loan:</u>					
Ohio Public Works Commission					
Sewer Loan - 2003 - \$85,573 @ 0%	72,739	-	4,278	68,461	2,139
<u>Other:</u>					
Compensated Absences	160,949	107,363	76,350	191,962	68,361
Capital Leases	32,446	-	7,183	25,263	7,698
Total Business-Type Activities	<u>\$ 26,618,469</u>	<u>\$ 107,363</u>	<u>\$ 1,719,015</u>	<u>\$ 25,006,817</u>	<u>\$ 1,288,889</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2007, the County has \$2,295,000 in special assessment bonded debt outstanding. The special assessment bonds consist of 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 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 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):

<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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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>
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	185,000	58,098	243,098
2013-2017	345,000	224,987	569,987
2018-2022	450,000	129,937	579,937
2023-2024	215,000	17,063	232,063
Total	<u>\$ 2,295,000</u>	<u>\$ 791,855</u>	<u>\$ 3,086,855</u>

General Obligation Bonds

At December 31, 2007, the County had \$18,380,000 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, and the multi-county juvenile detention center general obligation bonds will be repaid with General Fund property tax revenues. The mental retardation facility general obligation bonds will be repaid with the Board of Mental Retardation property tax revenues. Every year taxes are directly allocated by the Board of Mental Retardation to the general obligation bond retirement debt service fund to pay the debt of the mental retardation facility. 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 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 payable at stated maturity on December 1, 2020):

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2021	\$ 565,000

The 2003 multi-county juvenile detention center general obligation bonds include both serial and term bonds 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</u> <u>December 31</u>	<u>Principal Amount</u> <u>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</u> <u>December 31</u>	<u>Principal Amount</u> <u>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):

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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>
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	1,170,000	688,274	1,858,274
2013-2017	6,330,000	2,581,125	8,911,125
2018-2022	6,075,000	999,545	7,074,545
2023-2024	420,000	33,336	453,336
Total	<u>\$ 18,380,000</u>	<u>\$ 7,540,698</u>	<u>\$ 25,920,698</u>

Long-Term Note/Loan

As of December 31, 2007, the County had \$1,000,000 in long-term notes and \$52,220 in long-term loans outstanding.

The Airport Hanger Construction Capital Projects Fund bond anticipation note issued for \$1,035,000 on October 19, 2006 matured 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, construction, and equipping the airport facilities with new airplane hangers and paving.

The Airport Hanger Construction Capital Projects Fund bond anticipation note issued on April 5, 2007 for \$1,000,000 is scheduled to mature on April 1, 2008. The note was issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving. On January 24, 2008, the County issued a \$1,475,000 bond anticipation note which matures on April 21, 2009. This new note was used to retire the \$1,000,000 in notes that matured on April 1, 2008. The additional \$475,000 in note proceeds will be used to build new airport hangers in 2008.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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>
2008	27,986	1,656	29,642
2009	24,234	466	24,700
Total	<u>\$ 52,220</u>	<u>\$ 2,122</u>	<u>\$ 54,342</u>

Business-Type Activities:

Bond Anticipation Notes

On December 31, 2007, the County had no outstanding long-term bond anticipation notes within the business-type activities.

The Water System bond anticipation notes issued on April 6, 2006 for \$700,000 were rolled into a new note that matured 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 were reflected in the short-term notes payable as of December 31, 2006 and were paid off in 2007. The April 4, 2007 bond anticipation notes for \$350,000 which matured April 1, 2008 were paid in full at maturity; therefore, this note was presented in the short-term notes payable schedule in Note 18 as of December 31, 2007. 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, 2007, the County had \$23,075,000 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 refunding 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 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 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>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 were considered defeased and the liability was removed from the statement of net assets. As of December 1, 2006, the bonds were called and paid in full.

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	
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	670,000	502,414	620,000	390,501	2,182,915
2013-2017	3,532,500	2,042,797	2,727,500	1,569,427	9,872,224
2018-2022	4,160,000	1,134,456	3,425,000	821,707	9,541,163
2023-2025	2,020,000	178,044	1,220,000	96,794	3,514,838
Total	<u>\$ 12,820,000</u>	<u>\$6,114,479</u>	<u>\$ 10,255,000</u>	<u>\$ 4,675,316</u>	<u>\$ 33,864,795</u>

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$3,365,440 and \$85,573 in an EPA refunding loan issued in 1993 and an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the EPA loan provided financing for the refunding of prior sewer debt issued in 1993 that was used for sewer improvements. The EPA loan is payable solely from sewer customer net revenues and is payable through 2014. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal and interest payments on the loans are expected to require less than 4.4 percent of net revenues for the EPA loan and less than 241.4 percent of net revenues for the OPWC loan.

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$236,234 and \$1,032,347, respectively. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal	Interest	Total
2008	\$ 95,691	\$ 46,516	\$ 142,207
2009	196,493	39,741	236,234
2010	203,510	32,724	236,234
2011	210,779	25,455	236,234
2012	218,305	17,929	236,234
2013-2014	342,234	12,116	354,350
Total	<u>\$ 1,267,012</u>	<u>\$ 174,481</u>	<u>\$ 1,441,493</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,278 and \$1,032,347, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2008	\$ 2,139
2009	4,279
2010	4,279
2011	4,279
2012	4,279
2013-2017	21,395
2018-2022	21,393
2023-2024	6,418
Total	<u>\$ 68,461</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, Adult 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, 2007, are a margin on unvoted debt of \$17,858,081, and an overall debt margin of \$60,951,649.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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, 2007. The amount outstanding at December 31, 2007, is \$19,680,000.

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, 2007. The amount outstanding at December 31, 2007, is \$34,510,000.

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, 2007. The amount outstanding at December 31, 2007, is \$8,069,691.

As authorized by State Statute, Fairfield County issued \$1,000,000 of Economic Development Revenue Bonds for the Fairfield County Foundation in July, 2006. These bonds were issued for the purpose of financing the construction of a new branch library. The Foundation 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 Foundation 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, 2007. The amount outstanding at December 31, 2007, is \$818,000.

As authorized by State Statute, Fairfield County entered into a master equipment lease-purchase and sublease-purchase agreement dated July 1, 2007 with National City Equipment Finance and Fairfield Medical Center. This lease agreement was entered into for the purpose for the acquisition of various hospital facilities, as well as, the acquisition of certain equipment. The Hospital is required to make payments to National City Equipment Finance in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County at December 31, 2007. The amount outstanding at December 31, 2007, is \$1,915,715.

NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2007, follows:

	<u>Outstanding 1/1/2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2007</u>
<i>Capital Projects Funds:</i>				
Airport Improvement 2006 - 4.88%	\$ 35,000	\$ -	\$ 35,000	\$ -
Total Capital Projects	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
<i>Enterprise Fund:</i>				
Water System Improvement Note 2006 - 4.50%	350,000	-	350,000	-
Water System Improvement Note 2007 - 4.50%	-	350,000	-	350,000
Total Enterprise Fund	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total	<u>\$ 385,000</u>	<u>\$ 350,000</u>	<u>\$ 385,000</u>	<u>\$ 350,000</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

The Airport Hanger Construction Capital Projects Fund bond anticipation note is backed by the full faith and credit of Fairfield County. The notes were issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving. The airport note was issued on October 19, 2006 for \$1,035,000 and matured on April 19, 2007. On April 5, 2007, the County refinanced the bond anticipation notes and rolled \$1,000,000 into a note maturing on April 1, 2008 and the remaining \$35,000 was paid off in 2007 and was considered short-term notes payable as of December 31, 2006. On January 24, 2008, the County issued a \$1,475,000 bond anticipation note which matures on April 21, 2009. The new \$1,475,000 note was issued to retire the \$1,000,000 in notes that matured on April 1, 2008. The additional \$475,000 in note proceeds will be used to build new airport hangers in 2008. The \$1,000,000 note maturing on April 1, 2008 was presented in the long-term obligations in Note 17.

The Water System bond anticipation notes issued on April 6, 2006 for \$700,000 were rolled into a new note that matured 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 were reflected in the short-term notes payable schedule as of December 31, 2006 and were paid off in 2007. The remaining \$350,000 was presented as long-term obligations as of December 31, 2006. The April 4, 2007 bond anticipation notes for \$350,000 which matured April 1, 2008 were paid in full at maturity; therefore, this note was presented as short-term notes payable as of December 31, 2007. 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.

NOTE 19 – INTERFUND TRANSACTIONS

Interfund transfers during 2007, consisted of the following:

	Transfer to					Totals
	Major Funds					
	General	Community Services	Motor Vehicle	General Obligation Bond Retirement	Other Nonmajor Governmental	
Transfer from						
Major Governmental Funds:						
General Fund	\$ -	\$ 407,107	\$ 341,700	\$ 876,475	\$ 3,308,764	\$ 4,934,046
Motor Vehicle	-	-	-	274,430	518,762	793,192
General Obligation Bond Retirement	-	-	-	-	35,883	35,883
Other Nonmajor Governmental	126,107	-	-	108,105	-	234,212
Total All Funds	\$ 126,107	\$ 407,107	\$ 341,700	\$ 1,259,010	\$ 3,863,409	\$ 5,997,333

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 monies back to the General Fund from the State Funds-Airport Capital Projects Fund pursuant to a court order, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

Interfund balances at December 31, 2007, consist of the following individual interfund receivables and payables:

Interfund Receivable					
Major Funds					
Interfund Payable	General	Community Services	Motor Vehicle	Mental Retardation	Other Nonmajor Governmental
Major Governmental Funds:					
General Fund	\$ -	\$ 1,772	\$ 1,545	\$ -	\$ 4,544
Community Services	9,573	-	-	-	-
Motor Vehicle	757	-	-	-	-
Mental Retardation	-	-	-	-	-
Alcohol, Drug Addiction, and Mental Health Board	-	-	-	5,069	-
Other Nonmajor Governmental	335,805	244,206	-	-	-
Major Enterprise Funds:					
Sewer	598	-	-	-	-
Water	598	-	-	-	-
Total All Funds	\$ 347,331	\$ 245,978	\$ 1,545	\$ 5,069	\$ 4,544

Interfund Receivable (continued)			
Major Funds			
Interfund Payable	Sewer	Water	Totals
Major Governmental Funds:			
General Fund	\$ 22,875	\$ 10,396	\$ 41,132
Community Services	-	-	9,573
Motor Vehicle	-	-	757
Mental Retardation	93	191	284
Alcohol, Drug Addiction, and Mental Health Board	-	-	5,069
Other Nonmajor Governmental	-	-	580,011
Major Enterprise Funds:			
Sewer	-	-	598
Water	-	-	598
Total All Funds	\$ 22,968	\$ 10,587	\$ 638,022

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 Emergency Management and Homeland Security, Litter Enforcement, Community Development Block Grant, Home, and the Housing Improvement Project Special Revenues Funds.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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 2007. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

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 2007, the County contributed \$127,500 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 2007, 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 2007 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 2007, the County gave an allocation of \$100,000 to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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 2007, 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. Pickaway-Ross-Fairfield Area 20 Workforce Investment Board

The Pickaway-Ross-Fairfield Workforce Investment Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from each of the following counties: Pickaway, Ross, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2007, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

I. 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. In the past, the System's revenues consisted of membership fees, contributions, and an annual grant applied for by the Fairfield County Commissioners that was given to the System to maintain. The grant funding ended in 2006. In 2007, the County did not contribute any money to the System. During 2007, the System was still in existence but it was not operating as intended due to the loss of grant funding. The future of the System is uncertain at this time. 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-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 2007, the County contributed \$76,173 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. 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 2007 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.

L. 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 2007, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

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. During 2007, the District received an allocation of \$100,000 from the County and a short term loan of \$54,000. 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 major capital improvements based on population of each county. The District's continued existence is dependent upon the County's participation. The County has an ongoing financial responsibility and an equity interest exists. If the County would withdraw, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the District to another participating county.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

In 2007, the District received \$1,942,504 in contributions from member counties, for a seven year total of \$11,225,313 from all member counties. Fairfield County contributed \$844,618 in 2007, for a seven year total of \$4,818,282 being contributed by the County as of December 31, 2007. The County's total contributions represent 43 percent of total member contributions as of December 31, 2007. 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 \$2,543,356 as of December 31, 2007. 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 2007 was \$388,539.

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 (CCAOSC) 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 CCAOSC; 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 one member on the group executive committee in any year, and each elected members shall be a County Commissioner.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

C. South Central Ohio Insurance Consortium

The South Central Ohio Insurance Consortium (SCOIC) is a risk sharing pool. The SCOIC's primary purpose and object is establishing and carrying out a cost effective 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 Local Schools, Fairfield Union Local School District, Lancaster City School District, Fairfield County Board of Mental Retardation, City of Lancaster, Liberty Union-Thurston Local School District, Miami Trace Local School District, and Washington Court House City Schools. The Liberty Union-Thurston Local School District serves as the fiscal agent for the SCOIC.

The members pay a monthly premium to SCOIC based on actuarial estimates to cover the costs of all claims for which the SCOIC is obligated. If the Fairfield County Board of Mental Retardation's claims exceed its premiums, there is no individual supplemental assessment; on the other hand, if the Fairfield County Board of Mental Retardation's claims are low, it will not receive a refund. The SCOIC views its activities in the aggregate, rather than on an individual entity basis. To obtain financial information, write to the fiscal agent, Liberty Union-Thurston Local School District, 600 Washington Street, Baltimore, Ohio 43105.

NOTE 24 – 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 25 – 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 \$195,025. Residential-based services provided directly to the component unit's clients by the County amounted to \$2,738,564.

NOTE 26 – SUBSEQUENT EVENTS

On January 24, 2008, the County issued \$1,475,000 in Airport Improvement Bond Anticipation Notes which will mature on January 21, 2009. These notes will retire the \$1,000,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2007 and the remaining money will be used to build new airport hangers in 2008.

On March 4, 2008, the County passed a .5 mill levy for Child Protective/Adult Services. Collections begin on January 1, 2010.

On June 24, 2008, the County authorized a bond sale for the purpose of refunding the 1999 Water and Sewer Improvement General Obligation Bonds and the 1996 Various Purpose General Obligation Bonds. The General Obligation Refunding Bonds were sold on July 10, 2008 with a principal amount of \$8,345,000 and a varying interest rate of 3% to 4.25%.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2007

NOTE 27 – FAIRFIELD INDUSTRIES, INCORPORATED, COMPONENT UNIT NOTE

A. Basis of Presentation

The Fairfield Industries, Incorporated prepares their financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method of accounting, revenues and expenses are identified within 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.

B. Capital Assets

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. 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.

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government - legislative and executive				
Commissioners:				
Personal services	\$ 366,548	\$ 366,548	\$ 345,033	\$ 21,515
Fringe benefits	113,308	100,211	83,842	16,369
Materials and supplies	27,688	28,687	25,232	3,455
Contractual services	525,109	416,938	415,812	1,126
Capital outlay	1,000	25,400	25,396	4
Other	189,077	189,077	172,277	16,800
Total commissioners	<u>1,222,730</u>	<u>1,126,861</u>	<u>1,067,592</u>	<u>59,269</u>
Economic development:				
Personal services	97,323	95,623	91,767	3,856
Fringe benefits	34,272	31,180	24,871	6,309
Materials and supplies	2,000	2,000	1,500	500
Contractual services	7,000	11,793	11,540	253
Total economic development	<u>140,595</u>	<u>140,596</u>	<u>129,678</u>	<u>10,918</u>
Auditor:				
Personal services	548,612	585,228	584,898	330
Fringe benefits	238,104	230,905	177,791	53,114
Materials and supplies	41,515	40,506	37,102	3,404
Contractual services	250,443	256,401	251,254	5,147
Capital outlay	25,260	31,440	31,226	214
Total auditor	<u>1,103,934</u>	<u>1,144,480</u>	<u>1,082,271</u>	<u>62,209</u>
Assessing personal property:				
Personal services	43,301	43,301	43,301	-
Fringe benefits	13,154	13,154	9,709	3,445
Materials and supplies	5,609	5,609	-	5,609
Total assessing personal property	<u>62,064</u>	<u>62,064</u>	<u>53,010</u>	<u>9,054</u>
Treasurer:				
Personal services	196,167	196,167	193,388	2,779
Fringe benefits	98,308	98,309	78,106	20,203
Materials and supplies	5,261	5,261	4,770	491
Contractual services	34,016	34,015	33,413	602
Total treasurer	<u>333,752</u>	<u>333,752</u>	<u>309,677</u>	<u>24,075</u>
Prosecuting attorney:				
Personal services	833,540	833,540	837,607	(4,067)
Fringe benefits	294,105	294,106	233,851	60,255
Materials and supplies	11,444	11,444	5,800	5,644
Contractual services	14,253	14,253	11,012	3,241
Other	56,276	56,276	56,276	-
Total prosecuting attorney	<u>\$ 1,209,618</u>	<u>\$ 1,209,619</u>	<u>\$ 1,144,546</u>	<u>\$ 65,073</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical information system:				
Personal services	\$ 118,665	\$ 118,665	\$ 96,357	\$ 22,308
Fringe benefits	51,559	47,346	30,697	16,649
Materials and supplies	6,800	6,800	6,559	241
Contractual services	46,243	69,956	58,515	11,441
Capital outlay	102,181	121,980	119,908	2,072
Total geographical information system	325,448	364,747	312,036	52,711
Data processing:				
Personal services	177,489	190,163	189,192	971
Fringe benefits	68,054	65,958	57,778	8,180
Materials and supplies	38,627	47,160	46,503	657
Contractual services	31,276	26,469	26,468	1
Capital outlay	209,060	212,639	212,615	24
Total data processing	524,506	542,389	532,556	9,833
Board of elections:				
Personal services	522,623	556,123	544,192	11,931
Fringe benefits	221,036	221,036	166,961	54,075
Materials and supplies	68,144	67,933	57,888	10,045
Contractual services	112,983	171,844	146,381	25,463
Capital outlay	244,373	247,109	245,807	1,302
Total board of elections	1,169,159	1,264,045	1,161,229	102,816
Maintenance and operation:				
Personal services	413,751	413,751	399,668	14,083
Fringe benefits	216,199	194,889	175,299	19,590
Materials and supplies	393,267	492,363	460,150	32,213
Contractual services	1,093,354	998,167	919,615	78,552
Capital outlay	175,639	271,979	243,439	28,540
Total maintenance and operation	2,292,210	2,371,149	2,198,171	172,978
Recorder:				
Personal services	184,295	184,295	184,293	2
Fringe benefits	102,968	102,968	84,662	18,306
Materials and supplies	2,091	2,091	1,243	848
Contractual services	3,598	3,598	3,463	135
Total recorder	292,952	292,952	273,661	19,291
Human resources:				
Personal services	113,637	113,637	111,197	2,440
Fringe benefits	37,416	36,261	32,099	4,162
Materials and supplies	1,020	1,020	945	75
Contractual services	12,240	13,395	10,106	3,289
Total human resources	164,313	164,313	154,347	9,966
Enterprise Zone:				
Personal services	2,200	2,579	2,579	-
Fringe benefits	552	657	438	219
Materials and supplies	200	200	-	200
Total recorder	2,952	3,436	3,017	419
Building Department:				
Contractual services	\$ 23,758	\$ 23,758	\$ 3,358	\$ 20,400

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Insurance on property and persons:				
Contractual services	\$ 386,250	\$ 317,679	\$ 317,679	\$ -
Levy and assessment:				
Contractual services	259,249	339,691	334,284	5,407
Total general government - legislative and executive	9,513,490	9,701,531	9,077,112	624,419
General government - judicial				
Domestic relations:				
Personal services	378,070	403,070	397,084	5,986
Fringe benefits	160,876	128,776	92,919	35,857
Materials and supplies	2,154	2,154	1,993	161
Contractual services	6,148	12,783	11,294	1,489
Capital outlay	3,236	3,701	3,693	8
Total domestic relations	550,484	550,484	506,983	43,501
Court of appeals:				
Contractual services	18,000	18,000	17,583	417
Common pleas probation:				
Personal services	141,062	141,062	140,778	284
Fringe benefits	60,995	60,995	50,484	10,511
Contractual services	8,736	8,094	8,094	-
Total common pleas probation	210,793	210,151	199,356	10,795
Common pleas court:				
Personal services	386,830	386,830	379,337	7,493
Fringe benefits	163,823	166,023	113,002	53,021
Materials and supplies	7,000	7,000	6,615	385
Contractual services	118,534	116,977	106,294	10,683
Total common pleas court	676,187	676,830	605,248	71,582
Jury commission:				
Personal services	1,485	1,485	1,421	64
Fringe benefits	291	291	229	62
Materials and supplies	1,500	1,500	1,432	68
Total jury commission	3,276	3,276	3,082	194
Juvenile court:				
Contractual services	170,246	142,981	142,921	60
Capital outlay	-	6,041	6,039	2
Total juvenile court	170,246	149,022	148,960	62
Probate court:				
Personal services	243,833	253,833	252,310	1,523
Fringe benefits	98,271	88,271	74,499	13,772
Materials and supplies	1,040	2,440	1,682	758
Contractual services	11,497	14,097	9,964	4,133
Total probate court	\$ 354,641	\$ 358,641	\$ 338,455	\$ 20,186

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of courts:				
Personal services	\$ 383,239	\$ 383,239	\$ 371,506	\$ 11,733
Fringe benefits	207,187	207,186	126,436	80,750
Materials and supplies	36,410	32,410	31,302	1,108
Contractual services	48,091	52,091	50,083	2,008
Capital outlay	15,588	15,588	15,451	137
Total clerk of courts	690,515	690,514	594,778	95,736
Municipal court:				
Personal services	200,297	200,297	194,271	6,026
Fringe benefits	58,255	58,256	50,504	7,752
Contractual services	57,852	57,852	22,414	35,438
Total municipal court	316,404	316,405	267,189	49,216
Notary public fees:				
Personal services	4,000	4,000	-	4,000
Fringe benefits	772	772	437	335
Total notary public fees	4,772	4,772	437	4,335
Public defender:				
Contractual services	1,200,000	1,200,574	1,077,330	123,244
Total general government - judicial	4,195,318	4,178,669	3,759,401	419,268
Public safety				
Probation department:				
Personal services	535,740	545,740	544,938	802
Fringe benefits	272,617	262,617	194,782	67,835
Materials and supplies	31,365	31,365	31,364	1
Contractual services	574,738	626,395	604,943	21,452
Capital outlay	37,473	56,981	56,981	-
Total probation department	1,451,933	1,523,098	1,433,008	90,090
Coroner:				
Personal services	75,868	75,868	75,080	788
Fringe benefits	27,543	27,542	21,296	6,246
Materials and supplies	5,026	5,026	4,847	179
Contractual services	72,239	83,239	78,951	4,288
Capital outlay	5,462	5,462	5,265	197
Total coroner	186,138	197,137	185,439	11,698
Sheriff:				
Personal services	5,874,416	5,544,895	5,421,056	123,839
Fringe benefits	2,452,287	1,967,494	1,856,373	111,121
Materials and supplies	657,175	1,144,447	1,117,755	26,692
Contractual services	1,377,397	1,834,276	1,704,336	129,940
Capital outlay	215,984	327,283	306,513	20,770
Other	46,896	46,896	46,896	-
Total sheriff	10,624,155	10,865,291	10,452,929	412,362
Building inspection				
Contractual services	2,400	51,615	51,615	-
Other	-	5,000	485	4,515
Total Building inspection	2,400	56,615	52,100	4,515
Total public safety	\$ 12,264,626	\$ 12,642,141	\$ 12,123,476	\$ 518,665

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual services	\$ 421,688	\$ 421,688	\$ 421,323	\$ 365
TB clinics:				
Contractual services	4,900	87,823	1,000	86,823
Crippled children:				
Contractual services	371,348	299,048	298,902	146
Total health	797,936	808,559	721,225	87,334
Human services				
Veterans service commission:				
Personal services	228,500	228,500	218,444	10,056
Fringe benefits	89,040	89,040	72,195	16,845
Materials and supplies	21,001	21,001	9,537	11,464
Contractual services	564,000	564,259	421,926	142,333
Capital outlay	40,000	40,000	31,950	8,050
Total human services	942,541	942,800	754,052	188,748
Transportation				
Airport:				
Materials and supplies	4,100	10,257	7,137	3,120
Contractual services	82,272	129,985	127,601	2,384
Capital outlay	30,750	4,750	4,730	20
Capital outlay	28,700	2,180	-	2,180
Total transportation	145,822	147,172	139,468	7,704
Other				
Commissioners share - costs:				
Contractual services	2,060,313	1,717,570	1,717,570	-
Miscellaneous:				
Contractual services.....	297,834	226,189	163,927	62,262
Capital Outlay.....	-	2,130	-	2,130
Other.....	153,243	373,785	373,785	-
Total miscellaneous	451,077	602,104	537,712	64,392
Total other	2,511,390	2,319,674	2,255,282	64,392
Total expenditures.....	\$ 30,371,123	\$ 30,740,546	\$ 28,830,016	\$ 1,910,530

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, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Cash and cash equivalents.....	\$ 14,662,339	\$ 161,327	\$ 2,040,653	\$ 16,864,319
Cash and cash equivalents in segregated accounts	104,924	-	-	104,924
Receivables:				
Property taxes	2,535,105	-	-	2,535,105
Lodging taxes	40,706	-	-	40,706
Accounts	67,779	-	-	67,779
Interfund	2,031	2,513	-	4,544
Special assessments	194,841	2,184,057	-	2,378,898
Accrued interest	5,067	1,086	-	6,153
Loans	956,310	-	-	956,310
Intergovernmental	2,553,890	-	573,420	3,127,310
Materials and supplies inventory.....	2,923	-	-	2,923
Prepaid items.....	52,817	-	-	52,817
Total assets.....	<u>\$ 21,178,732</u>	<u>\$ 2,348,983</u>	<u>\$ 2,614,073</u>	<u>\$ 26,141,788</u>
LIABILITIES				
Accounts payable.....	\$ 613,105	\$ -	\$ 31,918	\$ 645,023
Contracts payable.....	849,501	-	718,344	1,567,845
Accrued wages and benefits payable.....	254,324	-	-	254,324
Matured compensated absences payable.....	-	-	-	-
Retainage payable.....	106,995	-	102,818	209,813
Interfund payable.....	556,614	-	23,397	580,011
External party payable.....	27,200	-	-	27,200
Intergovernmental payable.....	227,464	-	-	227,464
Deferred revenue.....	4,380,494	2,184,687	-	6,565,181
Matured interest payable.....	79	-	-	79
Matured capital leases payable.....	575	-	-	575
Total liabilities.....	<u>7,016,351</u>	<u>2,184,687</u>	<u>876,477</u>	<u>10,077,515</u>
FUND BALANCES				
Reserved for encumbrances	908,133	-	391,215	1,299,348
Reserved for loans	788,340	-	-	788,340
Unreserved, designated:				
Designated for health insurance.....	82,783	-	-	82,783
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	12,383,125	-	-	12,383,125
Debt Service Funds	-	164,296	-	164,296
Capital Projects Funds	-	-	1,346,381	1,346,381
Total fund balances.....	<u>14,162,381</u>	<u>164,296</u>	<u>1,737,596</u>	<u>16,064,273</u>
Total liabilities and fund balances.....	<u>\$ 21,178,732</u>	<u>\$ 2,348,983</u>	<u>\$ 2,614,073</u>	<u>\$ 26,141,788</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property taxes.....	\$ 2,444,630	\$ -	\$ -	\$ 2,444,630
Lodging taxes.....	167,674	-	-	167,674
Charges for services.....	3,973,817	-	2,575	3,976,392
Licenses and permits.....	376,614	-	-	376,614
Fines and forfeitures.....	109,849	-	-	109,849
Intergovernmental.....	8,738,650	-	1,931,828	10,670,478
Special assessments.....	165,544	271,119	-	436,663
Interest.....	63,273	123,810	4,041	191,124
Rent.....	-	-	548	548
Donations.....	63,966	-	-	63,966
Other.....	97,674	-	-	97,674
Total revenues.....	<u>16,201,691</u>	<u>394,929</u>	<u>1,938,992</u>	<u>18,535,612</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	1,491,382	-	-	1,491,382
Judicial	1,275,671	-	-	1,275,671
Public safety	1,918,517	-	-	1,918,517
Public works	1,899,762	-	-	1,899,762
Health	653,992	-	-	653,992
Human services	8,717,207	-	-	8,717,207
Urban redevelopment and housing	309,404	-	-	309,404
Intergovernmental.....	436,344	-	-	436,344
Capital outlay.....	-	-	3,915,713	3,915,713
Debt service:				
Principal retirement	10,579	265,000	141,796	417,375
Interest and fiscal charges	2,920	122,134	540	125,594
Total expenditures.....	<u>16,715,778</u>	<u>387,134</u>	<u>4,058,049</u>	<u>21,160,961</u>
Excess of revenues over (under) expenditures.....	<u>(514,087)</u>	<u>7,795</u>	<u>(2,119,057)</u>	<u>(2,625,349)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	5,000	-	90,000	95,000
Transfers in.....	2,159,196	-	1,704,213	3,863,409
Transfers out.....	-	-	(234,212)	(234,212)
Total other financing sources (uses).....	<u>2,164,196</u>	<u>-</u>	<u>1,560,001</u>	<u>3,724,197</u>
Net changes in fund balances.....	1,650,109	7,795	(559,056)	1,098,848
Fund balances - beginning of year.....	12,512,272	156,501	2,296,652	14,965,425
Fund balances - end of year.....	<u>\$ 14,162,381</u>	<u>\$ 164,296</u>	<u>\$ 1,737,596</u>	<u>\$ 16,064,273</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. In 2007, this fund had no cash activity or budget; therefore, there is no budgetary schedule presented.
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 2007; 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. In 2007, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.
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.
Community 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.
Accountability Grant Fund	To account for a federal grant and local matching funds; used for the salary and benefits of a Juvenile Court Counselor. In 2007, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.
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
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 2007; 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.
Sheriff Continuing Professional Training Fund	To account for State monies to be used for professional training of sheriff employees. In 2007, this fund had no cash activity or budget; therefore, there is no budgetary schedule presented.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2007

	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.....	\$ 303,709	\$ 1,229,821	\$ 110,674	\$ 2,016,888	\$ 801
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	31,975	1,390	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	175	96,810	-	132	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	12	51,470	-	32	-
Total assets.....	<u>\$ 303,896</u>	<u>\$ 1,410,076</u>	<u>\$ 112,064</u>	<u>\$ 2,017,052</u>	<u>\$ 801</u>
LIABILITIES					
Accounts payable.....	\$ 2,888	\$ 51,966	\$ -	\$ 1,756	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	9,520	84,491	-	30,110	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	3,795	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	7,921	57,211	-	18,960	-
Deferred revenue.....	-	19,090	367	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>20,329</u>	<u>216,553</u>	<u>367</u>	<u>50,826</u>	<u>-</u>
FUND BALANCES:					
Reserved for encumbrances	12,814	112,450	-	104,634	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	4,188	34,793	-	10,230	-
Unreserved:					
Undesignated (deficits)	266,565	1,046,280	111,697	1,851,362	801
Total fund balances (deficits).....	<u>283,567</u>	<u>1,193,523</u>	<u>111,697</u>	<u>1,966,226</u>	<u>801</u>
Total liabilities and fund balances....	<u>\$ 303,896</u>	<u>\$ 1,410,076</u>	<u>\$ 112,064</u>	<u>\$ 2,017,052</u>	<u>\$ 801</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>	<u>Children Services Fund</u>
\$ 62,634	\$ 699,930	\$ 27,770	\$ 1,051,969	\$ 573,275	\$ 57,230	\$ 405,659
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,394
-	-	-	189,949	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
720	248,069	292	-	-	-	913,068
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 63,354</u>	<u>\$ 947,999</u>	<u>\$ 28,062</u>	<u>\$ 1,241,918</u>	<u>\$ 573,275</u>	<u>\$ 57,230</u>	<u>\$ 1,321,121</u>
\$ -	\$ -	\$ -	\$ -	\$ 344	\$ 28,137	\$ 256,403
-	-	-	-	-	-	-
-	28,616	-	-	11,040	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	516
-	19,725	-	-	6,816	48	6,413
-	123,971	-	189,949	-	-	672,232
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>172,312</u>	-	<u>189,949</u>	<u>18,200</u>	<u>28,185</u>	<u>935,564</u>
-	-	-	4,186	1,983	6,688	4,309
-	-	-	-	-	-	-
147	10,038	-	-	3,590	-	-
<u>63,207</u>	<u>765,649</u>	<u>28,062</u>	<u>1,047,783</u>	<u>549,502</u>	<u>22,357</u>	<u>381,248</u>
<u>63,354</u>	<u>775,687</u>	<u>28,062</u>	<u>1,051,969</u>	<u>555,075</u>	<u>29,045</u>	<u>385,557</u>
<u>\$ 63,354</u>	<u>\$ 947,999</u>	<u>\$ 28,062</u>	<u>\$ 1,241,918</u>	<u>\$ 573,275</u>	<u>\$ 57,230</u>	<u>\$ 1,321,121</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2007

	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund
ASSETS					
Cash and cash equivalents.....	\$ 3,067	\$ 219,270	\$ 16,549	\$ 2,023	\$ 4,131
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	387	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	4,892
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	33,330	-	-	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 3,067</u>	<u>\$ 252,600</u>	<u>\$ 16,549</u>	<u>\$ 2,410</u>	<u>\$ 9,023</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 7,055	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	4,810	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	72,914	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	5,065	-	-	-
Deferred revenue.....	-	132	-	64	4,892
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>89,976</u>	<u>-</u>	<u>64</u>	<u>4,892</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	-	-	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	1,524	-	-	-
Unreserved:					
Undesignated (deficits)	3,067	161,100	16,549	2,346	4,131
Total fund balances (deficits).....	<u>3,067</u>	<u>162,624</u>	<u>16,549</u>	<u>2,346</u>	<u>4,131</u>
Total liabilities and fund balances....	<u>\$ 3,067</u>	<u>\$ 252,600</u>	<u>\$ 16,549</u>	<u>\$ 2,410</u>	<u>\$ 9,023</u>

(Continued)

Computer Fund	Certificate of Title Administration Fund	County Recorder Equipment Fund	Parent Education Fund	Indigent Children Drivers Fund	Environmental Affairs Grant Fund	Adult Community Based Corrections Fund
\$ 231,498	\$ 1,151,750	\$ 225,058	\$ 45,812	\$ 2,315	\$ 16,703	\$ 37,387
-	-	6,510	-	-	-	-
-	-	-	-	-	-	-
4,939	-	-	1,896	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	132	-	-	113	-	91,581
-	-	-	-	-	-	-
-	420	221	-	-	-	-
<u>\$ 236,437</u>	<u>\$ 1,152,302</u>	<u>\$ 231,789</u>	<u>\$ 47,708</u>	<u>\$ 2,428</u>	<u>\$ 16,703</u>	<u>\$ 128,968</u>
\$ 1,378	\$ 6,189	\$ 22,428	\$ 460	\$ -	\$ -	\$ 2,483
-	-	-	-	-	-	-
-	34,060	-	-	-	-	8,020
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,565	-	-	-	-	5,182
1,273	-	-	566	113	-	91,581
-	-	79	-	-	-	-
-	-	575	-	-	-	-
<u>2,651</u>	<u>60,814</u>	<u>23,082</u>	<u>1,026</u>	<u>113</u>	<u>-</u>	<u>107,266</u>
12,159	8,980	1,460	-	-	-	4,288
-	-	-	-	-	-	-
-	8,942	-	-	-	-	3,138
<u>221,627</u>	<u>1,073,566</u>	<u>207,247</u>	<u>46,682</u>	<u>2,315</u>	<u>16,703</u>	<u>14,276</u>
<u>233,786</u>	<u>1,091,488</u>	<u>208,707</u>	<u>46,682</u>	<u>2,315</u>	<u>16,703</u>	<u>21,702</u>
<u>\$ 236,437</u>	<u>\$ 1,152,302</u>	<u>\$ 231,789</u>	<u>\$ 47,708</u>	<u>\$ 2,428</u>	<u>\$ 16,703</u>	<u>\$ 128,968</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2007

	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.....	\$ 1,613,053	\$ 178,908	\$ 37,209	\$ 9,942	\$ 899,463
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	1,267,553	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	17,223	-	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	82,045	-	24,490	-	139,730
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	284	-	-	-
Total assets.....	<u>\$ 2,962,651</u>	<u>\$ 196,415</u>	<u>\$ 61,699</u>	<u>\$ 9,942</u>	<u>\$ 1,039,193</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 11,391	\$ 21,085	\$ -	\$ 2,066
Contracts payable.....	811,021	-	-	-	-
Accrued wages and benefits payable.....	-	1,753	2,396	-	16,815
Retainage payable.....	106,995	-	-	-	-
Interfund payable.....	-	-	19,153	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	1,284	10,160	-	23,422
Deferred revenue.....	1,349,598	9,013	-	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>2,267,614</u>	<u>23,441</u>	<u>52,794</u>	<u>-</u>	<u>42,303</u>
FUND BALANCES:					
Reserved for encumbrances	168,705	5,313	2,871	-	13,761
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	-	1,130	-	2,798
Unreserved:					
Undesignated (deficits)	526,332	167,661	4,904	9,942	980,331
Total fund balances (deficits).....	<u>695,037</u>	<u>172,974</u>	<u>8,905</u>	<u>9,942</u>	<u>996,890</u>
Total liabilities and fund balances....	<u>\$ 2,962,651</u>	<u>\$ 196,415</u>	<u>\$ 61,699</u>	<u>\$ 9,942</u>	<u>\$ 1,039,193</u>

(Continued)

Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Community Education Fund	Victims of Crime Fund	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund
\$ -	\$ 207,095	\$ 22,364	\$ 95,834	\$ 159,217	\$ 239,009	\$ 7,591
42,721	55,693	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	40,706
-	-	25	-	-	7,550	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,910	976	-	-	-	-	-
689,419	266,891	-	-	-	-	-
-	445,367	-	78,761	-	-	-
-	-	-	2,923	-	-	-
-	-	-	16	-	-	-
<u>\$ 734,050</u>	<u>\$ 976,022</u>	<u>\$ 22,389</u>	<u>\$ 177,534</u>	<u>\$ 159,217</u>	<u>\$ 246,559</u>	<u>\$ 48,297</u>
\$ -	\$ 83,000	\$ 2,183	\$ -	\$ 971	\$ 6,749	\$ 48,297
-	38,480	-	-	-	-	-
-	-	-	5,663	10,629	1,702	-
-	-	-	-	-	-	-
1,875	167,659	-	-	-	3,890	-
-	27,200	-	-	-	-	-
-	10,000	-	3,905	6,686	216	-
-	308,886	-	70,262	-	2,352	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,875</u>	<u>635,225</u>	<u>2,183</u>	<u>79,830</u>	<u>18,286</u>	<u>14,909</u>	<u>48,297</u>
-	12,413	-	48	602	-	-
583,483	204,857	-	-	-	-	-
-	-	-	458	1,529	-	-
<u>148,692</u>	<u>123,527</u>	<u>20,206</u>	<u>97,198</u>	<u>138,800</u>	<u>231,650</u>	<u>-</u>
<u>732,175</u>	<u>340,797</u>	<u>20,206</u>	<u>97,704</u>	<u>140,931</u>	<u>231,650</u>	<u>-</u>
<u>\$ 734,050</u>	<u>\$ 976,022</u>	<u>\$ 22,389</u>	<u>\$ 177,534</u>	<u>\$ 159,217</u>	<u>\$ 246,559</u>	<u>\$ 48,297</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2007

	Local Law Enforcement Grant Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund
ASSETS					
Cash and cash equivalents.....	\$ 7,679	\$ 7,456	\$ 23,983	\$ 605,501	\$ 18,124
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	63
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	47
Loans	-	-	-	-	-
Intergovernmental	-	-	-	-	62,157
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 23,983</u>	<u>\$ 605,501</u>	<u>\$ 80,391</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	2,187	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	36,560
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	-	-	524	6,693
Deferred revenue.....	-	-	-	-	54,508
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,711</u>	<u>97,761</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	2,000	-	5,705
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	<u>7,679</u>	<u>7,456</u>	<u>21,983</u>	<u>602,790</u>	<u>(23,075)</u>
Total fund balances (deficits).....	<u>7,679</u>	<u>7,456</u>	<u>23,983</u>	<u>602,790</u>	<u>(17,370)</u>
Total liabilities and fund balances....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 23,983</u>	<u>\$ 605,501</u>	<u>\$ 80,391</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	Federal Emergency Management Agency Fund	Title IV-E Fund
\$ -	\$ 290,367	\$ 17,519	\$ 64,669	\$ 632,825	\$ 1,264	\$ 823,919
-	-	-	-	-	-	-
-	-	-	-	1,267,552	-	-
-	-	-	-	-	-	-
-	1,968	-	-	-	-	-
-	-	-	-	-	-	-
-	2,134	-	-	-	-	-
-	-	-	-	-	-	-
28,898	-	-	103,680	79,148	-	49,046
-	-	-	-	-	-	-
-	-	-	362	-	-	-
<u>\$ 28,898</u>	<u>\$ 294,469</u>	<u>\$ 17,519</u>	<u>\$ 168,711</u>	<u>\$ 1,979,525</u>	<u>\$ 1,264</u>	<u>\$ 872,965</u>
\$ -	\$ 1,621	\$ -	\$ 24,939	\$ -	\$ -	\$ 4,816
-	-	-	-	-	-	-
-	-	403	-	-	-	2,109
-	-	-	235,783	4,533	-	-
-	-	-	-	-	-	-
-	-	199	2,925	10,348	-	2,226
28,898	1,238	-	12,853	1,346,700	-	49,046
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>28,898</u>	<u>2,859</u>	<u>602</u>	<u>276,500</u>	<u>1,361,581</u>	<u>-</u>	<u>58,197</u>
-	293,413	-	2,487	97,148	-	6,670
-	-	-	-	-	-	-
-	-	147	-	-	-	-
-	(1,803)	16,770	(110,276)	520,796	1,264	808,098
-	291,610	16,917	(107,789)	617,944	1,264	814,768
<u>\$ 28,898</u>	<u>\$ 294,469</u>	<u>\$ 17,519</u>	<u>\$ 168,711</u>	<u>\$ 1,979,525</u>	<u>\$ 1,264</u>	<u>\$ 872,965</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2007

	Housing Improvement Project Fund	Title II Fund	Wireless 9-1-1 Fund	Sheriff Continuing Professional Training Fund	Ohio Children's Trust Fund
ASSETS					
Cash and cash equivalents.....	\$ 11,336	\$ 1,015	\$ 191,074	\$ -	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	3,977	33,333	-	18,100	20,736
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 15,313</u>	<u>\$ 34,348</u>	<u>\$ 191,074</u>	<u>\$ 18,100</u>	<u>\$ 20,736</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ 24,500	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	9,936	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	970	-	-	-
Deferred revenue.....	3,977	20,833	-	18,100	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>13,913</u>	<u>21,803</u>	<u>24,500</u>	<u>18,100</u>	<u>-</u>
FUND BALANCES:					
Reserved for encumbrances	4,165	-	18,881	-	-
Reserved for loans	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance	-	131	-	-	-
Unreserved:					
Undesignated (deficits)	(2,765)	12,414	147,693	-	20,736
Total fund balances (deficits).....	<u>1,400</u>	<u>12,545</u>	<u>166,574</u>	<u>-</u>	<u>20,736</u>
Total liabilities and fund balances....	<u>\$ 15,313</u>	<u>\$ 34,348</u>	<u>\$ 191,074</u>	<u>\$ 18,100</u>	<u>\$ 20,736</u>

(Continued)

Totals

\$ 14,662,339

104,924

2,535,105

40,706

67,779

2,031

194,841

5,067

956,310

2,553,890

2,923

52,817

\$ 21,178,732

613,105

849,501

254,324

106,995

556,614

27,200

227,464

4,380,494

79

575

7,016,351

908,133

788,340

82,783

12,383,125

14,162,381

\$ 21,178,732

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	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.....	50,229	390,576	16,721	1,264,337
Licenses and permits.....	317,999	-	-	-
Fines and forfeitures.....	16,936	-	-	-
Intergovernmental.....	-	2,466,727	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	2,680	-	-	-
Other.....	1,436	13,015	-	4,703
Total revenues.....	<u>389,280</u>	<u>2,870,318</u>	<u>16,721</u>	<u>1,269,040</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	991,398
Judicial	-	-	23,447	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	316,734	-	-	-
Human services	-	2,792,859	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>316,734</u>	<u>2,792,859</u>	<u>23,447</u>	<u>991,398</u>
Excess of revenues over (under) expenditures	<u>72,546</u>	<u>77,459</u>	<u>(6,726)</u>	<u>277,642</u>
OTHER FINANCING SOURCES				
Sale of capital assets.....	5,000	-	-	-
Transfers in.....	-	353,107	-	-
Total other financing sources.....	<u>5,000</u>	<u>353,107</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	77,546	430,566	(6,726)	277,642
Fund balances (deficits) - beginning of year.....	206,021	762,957	118,423	1,688,584
Fund balances (deficits) - end of year.....	<u>\$ 283,567</u>	<u>\$ 1,193,523</u>	<u>\$ 111,697</u>	<u>\$ 1,966,226</u>

Treasurer's Prepayment Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Commissary Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	317,916	106,629
-	-	-	-	-	-	-
-	25,716	-	1,472	-	-	-
-	-	693,866	-	-	-	-
-	-	-	-	164,984	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,480	-	-	1,296	27
-	25,716	698,346	1,472	164,984	319,212	106,656
-	-	-	-	-	-	-
-	-	-	-	-	211,664	-
-	-	-	-	-	-	-
-	-	618,344	-	-	-	109,047
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	618,344	-	-	211,664	109,047
-	25,716	80,002	1,472	164,984	107,548	(2,391)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	25,716	80,002	1,472	164,984	107,548	(2,391)
801	37,638	695,685	26,590	886,985	447,527	31,436
\$ 801	\$ 63,354	\$ 775,687	\$ 28,062	\$ 1,051,969	\$ 555,075	\$ 29,045

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	14,890	12,115	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	2,303,944	-	216,732	21,878
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	53,457	-	-	-
Other.....	59,878	-	930	88
Total revenues.....	<u>2,417,279</u>	<u>14,890</u>	<u>229,777</u>	<u>21,966</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	15,978	-	-
Public safety	-	-	281,854	16,607
Public works	-	-	-	-
Health	-	-	-	-
Human services	3,973,358	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>3,973,358</u>	<u>15,978</u>	<u>281,854</u>	<u>16,607</u>
Excess of revenues over (under) expenditures	<u>(1,556,079)</u>	<u>(1,088)</u>	<u>(52,077)</u>	<u>5,359</u>
OTHER FINANCING SOURCES				
Sale of capital asset.....	-	-	-	-
Transfers in.....	1,705,001	-	57,448	-
Total other financing sources.....	<u>1,705,001</u>	<u>-</u>	<u>57,448</u>	<u>-</u>
Net changes in fund balances.....	148,922	(1,088)	5,371	5,359
Fund balances (deficits) - beginning of year.....	236,635	4,155	157,253	11,190
Fund balances (deficits) - end of year.....	<u>\$ 385,557</u>	<u>\$ 3,067</u>	<u>\$ 162,624</u>	<u>\$ 16,549</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	775,043	103,122	16,247	-
32,262	-	-	-	-	-	-
-	-	65,500	-	-	-	225
-	560	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,835	-	-	-
<u>32,262</u>	<u>560</u>	<u>65,500</u>	<u>779,878</u>	<u>103,122</u>	<u>16,247</u>	<u>225</u>
-	-	-	-	111,365	-	-
-	-	12,561	786,639	-	6,832	-
-	-	-	-	-	-	-
32,430	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,481	6,689	-	-
-	-	-	199	1,158	-	-
<u>32,430</u>	<u>-</u>	<u>12,561</u>	<u>788,319</u>	<u>119,212</u>	<u>6,832</u>	<u>-</u>
<u>(168)</u>	<u>560</u>	<u>52,939</u>	<u>(8,441)</u>	<u>(16,090)</u>	<u>9,415</u>	<u>225</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(168)</u>	<u>560</u>	<u>52,939</u>	<u>(8,441)</u>	<u>(16,090)</u>	<u>9,415</u>	<u>225</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>
<u>\$ 2,346</u>	<u>\$ 4,131</u>	<u>\$ 233,786</u>	<u>\$ 1,091,488</u>	<u>\$ 208,707</u>	<u>\$ 46,682</u>	<u>\$ 2,315</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, 2007

	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Proba- tion Services Community Based Cor- rections Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ 1,222,315	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	54,265
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	158,868	174,831	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	1,162	-	411
Total revenues.....	-	160,030	1,397,146	54,676
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	181,498	-	77,585
Public works	-	-	1,732,088	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	2,409
Interest and fiscal charges	-	-	-	1,563
Total expenditures.....	-	181,498	1,732,088	81,557
Excess of revenues over (under) expenditures	-	(21,468)	(334,942)	(26,881)
OTHER FINANCING SOURCES				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Total other financing sources.....	-	-	-	-
Net changes in fund balances.....	-	(21,468)	(334,942)	(26,881)
Fund balances (deficits) - beginning of year.....	16,703	43,170	1,029,979	199,855
Fund balances (deficits) - end of year.....	\$ 16,703	\$ 21,702	\$ 695,037	\$ 172,974

(Continued)

Litter Enforcement Fund	Ohio Seat Belt Fund	Crossroads Center Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Grant Fund	Community Education Fund	Victims of Crime Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	481,107	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
335,960	-	-	-	409,015	6,246	84,978
-	-	-	-	-	-	-
-	-	-	41,646	11,654	-	-
-	-	454	-	-	7,375	-
388	-	2,439	-	-	25	885
<u>336,348</u>	<u>-</u>	<u>484,000</u>	<u>41,646</u>	<u>420,669</u>	<u>13,646</u>	<u>85,863</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	374,910	-	-	10,597	113,336
-	-	-	-	-	-	-
304,828	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,198	32,930	-	-
-	-	-	-	360,171	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>304,828</u>	<u>-</u>	<u>374,910</u>	<u>4,198</u>	<u>393,101</u>	<u>10,597</u>	<u>113,336</u>
<u>31,520</u>	<u>-</u>	<u>109,090</u>	<u>37,448</u>	<u>27,568</u>	<u>3,049</u>	<u>(27,473)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	43,640
-	-	-	-	-	-	43,640
31,520	-	109,090	37,448	27,568	3,049	16,167
(22,615)	9,942	887,800	694,727	313,229	17,157	81,537
<u>\$ 8,905</u>	<u>\$ 9,942</u>	<u>\$ 996,890</u>	<u>\$ 732,175</u>	<u>\$ 340,797</u>	<u>\$ 20,206</u>	<u>\$ 97,704</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, 2007

	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund	Local Law Enforcement Grant Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	167,674	-
Charges for services.....	118,630	80,013	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	65,000	-	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	1,024	-	-	-
Total revenues.....	<u>184,654</u>	<u>80,013</u>	<u>167,674</u>	<u>-</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	227,503	46,052	-	-
Public safety	-	-	-	6,649
Public works	-	-	167,674	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>227,503</u>	<u>46,052</u>	<u>167,674</u>	<u>6,649</u>
Excess of revenues over (under) expenditures	<u>(42,849)</u>	<u>33,961</u>	<u>-</u>	<u>(6,649)</u>
OTHER FINANCING SOURCES				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	(42,849)	33,961	-	(6,649)
Fund balances (deficits) - beginning of year.....	183,780	197,689	-	14,328
Fund balances (deficits) - end of year.....	<u>\$ 140,931</u>	<u>\$ 231,650</u>	<u>\$ -</u>	<u>\$ 7,679</u>

(Continued)

Account- ability Grant Fund	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund	Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund	Concealed Handgun License Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	171,977	-	-	-	-
-	-	-	-	-	-	26,353
-	-	-	-	-	-	-
-	-	-	196,482	76,173	124,367	-
-	-	-	-	-	-	-
-	-	-	315	-	9,658	-
-	-	-	-	-	-	-
-	-	172	-	-	-	-
-	-	172,149	196,797	76,173	134,025	26,353
-	-	-	-	-	-	-
-	-	-	-	-	176,955	-
-	-	55,306	-	-	-	-
-	3,898	-	-	-	-	14,065
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	217,140	-	-	-
-	-	-	-	76,173	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,898	55,306	217,140	76,173	176,955	14,065
-	(3,898)	116,843	(20,343)	-	(42,930)	12,288
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(3,898)	116,843	(20,343)	-	(42,930)	12,288
7,456	27,881	485,947	2,973	-	334,540	4,629
\$ 7,456	\$ 23,983	\$ 602,790	\$ (17,370)	\$ -	\$ 291,610	\$ 16,917

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Workforce Investment Act Fund	Older Adult Services Levy Fund	Federal Emergency Management Agency Fund	Title IV-E Fund
REVENUES				
Property taxes.....	\$ -	\$ 1,222,315	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	683,556	169,036	-	228,323
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	155
Total revenues.....	<u>683,556</u>	<u>1,391,351</u>	<u>-</u>	<u>228,478</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	64,541
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	671,494	1,238,024	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>671,494</u>	<u>1,238,024</u>	<u>-</u>	<u>64,541</u>
Excess of revenues over (under) expenditures	<u>12,062</u>	<u>153,327</u>	<u>-</u>	<u>163,937</u>
OTHER FINANCING SOURCES				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	-	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	12,062	153,327	-	163,937
Fund balances (deficits) - beginning of year.....	(119,851)	464,617	1,264	650,831
Fund balances (deficits) - end of year.....	<u>\$ (107,789)</u>	<u>\$ 617,944</u>	<u>\$ 1,264</u>	<u>\$ 814,768</u>

(Continued)

Housing Improvement Project Fund	Title II Fund	Wireless 9-1-1 Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ 2,444,630
-	-	-	-	167,674
-	-	-	-	3,973,817
-	-	-	-	376,614
-	-	-	-	109,849
56,535	33,757	170,168	62,208	8,738,650
-	-	-	-	165,544
-	-	-	-	63,273
-	-	-	-	63,966
-	325	-	-	97,674
<u>56,535</u>	<u>34,082</u>	<u>170,168</u>	<u>62,208</u>	<u>16,201,691</u>
-	-	-	-	1,491,382
-	36,812	-	-	1,275,671
-	-	110,127	-	1,918,517
-	-	-	-	1,899,762
-	-	-	-	653,992
-	-	-	41,472	8,717,207
55,136	-	-	-	309,404
-	-	-	-	436,344
-	-	-	-	10,579
-	-	-	-	2,920
<u>55,136</u>	<u>36,812</u>	<u>110,127</u>	<u>41,472</u>	<u>16,715,778</u>
<u>1,399</u>	<u>(2,730)</u>	<u>60,041</u>	<u>20,736</u>	<u>(514,087)</u>
-	-	-	-	5,000
-	-	-	-	2,159,196
-	-	-	-	2,164,196
<u>1,399</u>	<u>(2,730)</u>	<u>60,041</u>	<u>20,736</u>	<u>1,650,109</u>
<u>1</u>	<u>15,275</u>	<u>106,533</u>	<u>-</u>	<u>12,512,272</u>
<u>\$ 1,400</u>	<u>\$ 12,545</u>	<u>\$ 166,574</u>	<u>\$ 20,736</u>	<u>\$ 14,162,381</u>

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 23,500	\$ 50,489	\$ 26,989
Licenses and permits.....	249,000	319,403	70,403
Fines and forfeitures.....	20,000	16,936	(3,064)
Donations.....	3,385	2,680	(705)
Other.....	-	1,436	1,436
Total revenues.....	<u>295,885</u>	<u>390,944</u>	<u>95,059</u>
EXPENDITURES			
Current:			
Health:			
Dog and kennel:			
Personal services	156,962	149,704	7,258
Fringe benefits	72,451	58,990	13,461
Materials and supplies	38,558	32,830	5,728
Contractual services	31,890	28,680	3,210
Capital outlay	<u>58,357</u>	<u>58,213</u>	<u>144</u>
Total expenditures.....	<u>358,218</u>	<u>328,417</u>	<u>29,801</u>
Net change in fund balance.....	(62,333)	62,527	124,860
Fund balance - beginning of year	208,209	208,209	-
Prior year encumbrances appropriated.....	<u>20,048</u>	<u>20,048</u>	<u>-</u>
Fund balance - end of year	<u>\$ 165,924</u>	<u>\$ 290,784</u>	<u>\$ 124,860</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 332,825	\$ 389,395	\$ 56,570
Intergovernmental.....	2,664,297	2,390,129	(274,168)
Other.....	-	12,649	12,649
Total revenues.....	<u>2,997,122</u>	<u>2,792,173</u>	<u>(204,949)</u>
EXPENDITURES			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,382,000	1,327,739	54,261
Fringe benefits	616,700	464,876	151,824
Materials and supplies	30,000	14,146	15,854
Contractual services	1,275,684	1,154,240	121,444
Capital Outlay	15,000	10,400	4,600
Total expenditures.....	<u>3,319,384</u>	<u>2,971,401</u>	<u>347,983</u>
Excess of revenues under expenditures.....	(322,262)	(179,228)	143,034
OTHER FINANCING SOURCES			
Operating transfers in.....	-	353,107	353,107
Net change in fund balance.....	(322,262)	173,879	496,141
Fund balance - beginning of year	657,842	657,842	-
Prior year encumbrances appropriated.....	236,266	236,266	-
Fund balance - end of year	<u>\$ 571,846</u>	<u>\$ 1,067,987</u>	<u>\$ 496,141</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 16,600	\$ 16,249	\$ (351)
EXPENDITURES			
Current:			
General government - judicial:			
Computerized legal research:			
Materials and supplies	1,500	-	1,500
Contractual services	19,756	17,256	2,500
Capital outlay	13,055	6,191	6,864
Other	1,500	-	1,500
Total expenditures.....	<u>35,811</u>	<u>23,447</u>	<u>12,364</u>
Net change in fund balance.....	(19,211)	(7,198)	12,013
Fund balance - beginning of year	86,585	86,585	-
Prior year encumbrances appropriated	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 97,374</u></u>	<u><u>\$ 109,387</u></u>	<u><u>\$ 12,013</u></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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 978,000	\$ 1,264,337	\$ 286,337
Other.....	-	4,571	4,571
Total revenues.....	<u>978,000</u>	<u>1,268,908</u>	<u>290,908</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services	507,387	500,523	6,864
Fringe benefits	219,386	174,746	44,640
Materials and supplies	49,700	31,651	18,049
Contractual services	429,938	403,236	26,702
Capital outlay	25,100	21,917	3,183
Total expenditures.....	<u>1,231,511</u>	<u>1,132,073</u>	<u>99,438</u>
Net change in fund balance.....	(253,511)	136,835	390,346
Fund balance - beginning of year	1,525,937	1,525,937	-
Prior year encumbrances appropriated.....	247,726	247,726	-
Fund balance - end of year	<u>\$ 1,520,152</u>	<u>\$ 1,910,498</u>	<u>\$ 390,346</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 15,000	\$ 26,392	\$ 11,392
EXPENDITURES			
Current:			
Public works:			
Road and bridge:			
Personal services	28,266	-	28,266
Fringe benefits	22,949	120	22,829
Total expenditures.....	51,215	120	51,095
Net change in fund balance.....	(36,215)	26,272	62,487
Fund balance - beginning of year	36,362	36,362	-
Fund balance - end of year	<u>\$ 147</u>	<u>\$ 62,634</u>	<u>\$ 62,487</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 687,744	\$ 691,648	\$ 3,904
Other.....	-	4,354	4,354
Total revenues.....	<u>687,744</u>	<u>696,002</u>	<u>8,258</u>
EXPENDITURES			
Current:			
Public safety:			
Youth services:			
Personal services	460,875	451,485	9,390
Fringe benefits	212,645	158,628	54,017
Total expenditures.....	<u>673,520</u>	<u>610,113</u>	<u>63,407</u>
Net change in fund balance.....	14,224	85,889	71,665
Fund balance - beginning of year	<u>614,041</u>	<u>614,041</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 628,265</u></u>	<u><u>\$ 699,930</u></u>	<u><u>\$ 71,665</u></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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 2,000	\$ 1,212	\$ (788)
EXPENDITURES			
Current:			
Public safety:			
Enforcement and education:			
Contractual services	2,000	-	2,000
Net change in fund balance.....	-	1,212	1,212
Fund balance - beginning of year	26,558	26,558	-
Fund balance - end of year.....	<u>\$ 26,558</u>	<u>\$ 27,770</u>	<u>\$ 1,212</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ 3,250	\$ 164,984	\$ 161,734
EXPENDITURES			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	7,450	4,186	3,264
Net change in fund balance.....	(4,200)	160,798	164,998
Fund balance - beginning of year	886,985	886,985	-
Fund balance - end of year	<u>\$ 882,785</u>	<u>\$ 1,047,783</u>	<u>\$ 164,998</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 223,500	\$ 317,916	\$ 94,416
Other.....	-	1,296	1,296
Total revenues.....	<u>223,500</u>	<u>319,212</u>	<u>95,712</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services	123,500	123,500	-
Fringe benefits	63,615	52,753	10,862
Materials and supplies	6,250	3,560	2,690
Contractual services	64,421	25,478	38,943
Capital outlay	28,196	326	27,870
Total expenditures.....	<u>285,982</u>	<u>205,617</u>	<u>80,365</u>
Net change in fund balance.....	(62,482)	113,595	176,077
Fund balance - beginning of year	452,130	452,130	-
Prior year encumbrances appropriated.....	5,237	5,237	-
Fund balance - end of year	<u>\$ 394,885</u>	<u>\$ 570,962</u>	<u>\$ 176,077</u>

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 97,000	\$ 106,544	\$ 9,544
Other.....	0	27	27
Total revenues.....	<u>97,000</u>	<u>106,571</u>	<u>9,571</u>
EXPENDITURES			
Current:			
Public safety:			
Commissary:			
Personal services	3,500	2,676	824
Fringe benefits	104	104	-
Materials and supplies	106,396	96,394	10,002
Contractual services	2,300	798	1,502
Capital outlay	12,700	12,453	247
Total expenditures.....	<u>125,000</u>	<u>112,425</u>	<u>12,575</u>
Net change in fund balance.....	(28,000)	(5,854)	22,146
Fund balance - beginning of year	<u>37,797</u>	<u>37,797</u>	-
Fund balance - end of year	<u>\$ 9,797</u>	<u>\$ 31,943</u>	<u>\$ 22,146</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 2,189,155	\$ 2,389,737	\$ 200,582
Donations	9,280	53,457	44,177
Other	16,665	58,433	41,768
Total revenues	2,215,100	2,501,627	286,527
EXPENDITURES			
Current:			
Human services:			
Children services:			
Contractual services	4,155,286	4,075,550	79,736
Excess of revenues under expenditures	(1,940,186)	(1,573,923)	366,263
OTHER FINANCING SOURCES			
Operating transfers in	1,705,001	1,705,001	-
Net change in fund balance	(235,185)	131,078	366,263
Fund balance - beginning of year	215,379	215,379	-
Prior year encumbrances appropriated	21,862	21,862	-
Fund balance - end of year	<u>\$ 2,056</u>	<u>\$ 368,319</u>	<u>\$ 366,263</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 17,000	\$ 14,790	\$ (2,210)
EXPENDITURES			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services	17,000	15,978	1,022
Net change in fund balance.....	-	(1,188)	(1,188)
Fund balance - beginning of year	3,045	3,045	-
Fund balance - end of year	<u>\$ 3,045</u>	<u>\$ 1,857</u>	<u>\$ (1,188)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charge for Services.....	\$ 14,000	\$ 12,315	\$ (1,685)
Intergovernmental.....	237,528	170,099	(67,429)
Other.....	-	930	930
Total revenues.....	<u>251,528</u>	<u>183,344</u>	<u>(68,184)</u>
EXPENDITURES			
Current:			
Public safety:			
Emergency management and homeland security:			
Personal services	71,874	70,485	1,389
Fringe benefits	18,792	17,155	1,637
Materials and supplies	13,111	6,490	6,621
Contractual services	60,663	48,893	11,770
Capital outlay	220,237	132,059	88,178
Total expenditures.....	<u>384,677</u>	<u>275,082</u>	<u>109,595</u>
Excess of revenues under expenditures.....	<u>(133,149)</u>	<u>(91,738)</u>	<u>41,411</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	104,061	104,061
Advances out	-	(31,147)	(31,147)
Operating transfers in.....	61,369	57,448	(3,921)
Total other financing sources (uses).....	<u>61,369</u>	<u>130,362</u>	<u>68,993</u>
Net change in fund balance.....	(71,780)	38,624	110,404
Fund balance - beginning of year	166,642	166,642	-
Prior year encumbrances appropriated.....	259	259	-
Fund balance - end of year	<u>\$ 95,121</u>	<u>\$ 205,525</u>	<u>\$ 110,404</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 19,950	\$ 20,774	\$ 824
Other.....	-	88	88
Total revenues.....	<u>19,950</u>	<u>20,862</u>	<u>912</u>
EXPENDITURES			
Current:			
Public safety:			
Emergency planning:			
Personal services	11,843	11,843	-
Fringe benefits	3,157	3,157	-
Materials and supplies	1,550	182	1,368
Contractual services	3,400	1,433	1,967
Total expenditures.....	<u>19,950</u>	<u>16,615</u>	<u>3,335</u>
Net change in fund balance.....	-	4,247	4,247
Fund balance - beginning of year	<u>9,698</u>	<u>9,698</u>	-
Fund balance - end of year	<u><u>\$ 9,698</u></u>	<u><u>\$ 13,945</u></u>	<u><u>\$ 4,247</u></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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 33,000	\$ 32,447	\$ (553)
EXPENDITURES			
Current:			
Health:			
Marriage license:			
Contractual services	<u>50,539</u>	<u>49,969</u>	<u>570</u>
Net change in fund balance.....	(17,539)	(17,522)	17
Fund balance - beginning of year	-	-	-
Prior year encumbrances appropriated.....	<u>17,539</u>	<u>17,539</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 17</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ -	\$ 560	\$ 560
Fund balance - beginning of year	<u>3,571</u>	<u>3,571</u>	<u>-</u>
Fund balance - end of year	<u>\$ 3,571</u>	<u>\$ 4,131</u>	<u>\$ 560</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ 59,000	\$ 63,536	\$ 4,536
EXPENDITURES			
Current:			
General government - judicial:			
Computer:			
Materials and supplies	1,000	741	259
Contractual services	35,000	293	34,707
Capital outlay	39,214	25,102	14,112
Total expenditures.....	75,214	26,136	49,078
Net change in fund balance.....	(16,214)	37,400	53,614
Fund balance - beginning of year	158,271	158,271	-
Prior year encumbrances appropriated.....	17,533	17,533	-
Fund balance - end of year	\$ 159,590	\$ 213,204	\$ 53,614

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 635,000	\$ 784,721	\$ 149,721
Other.....	-	4,703	4,703
Total revenues.....	<u>635,000</u>	<u>789,424</u>	<u>154,424</u>
EXPENDITURES			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services	505,000	499,409	5,591
Fringe benefits	241,846	176,914	64,932
Materials and supplies	41,775	36,616	5,159
Contractual services	65,985	57,539	8,446
Capital outlay	26,200	25,227	973
Total expenditures.....	<u>880,806</u>	<u>795,705</u>	<u>85,101</u>
Excess of revenues under expenditures.....	(245,806)	(6,281)	239,525
OTHER FINANCING USES			
Operating transfers out.....	(436,951)	-	436,951
Net change in fund balance.....	(682,757)	(6,281)	676,476
Fund balance - beginning of year	1,085,982	1,085,982	-
Prior year encumbrances appropriated.....	11,060	11,060	-
Fund balance - end of year	<u>\$ 414,285</u>	<u>\$ 1,090,761</u>	<u>\$ 676,476</u>

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 100,000	\$ 105,296	\$ 5,296
EXPENDITURES			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services	208,432	111,792	96,640
Capital outlay	21,082	11,660	9,422
Total expenditures	229,514	123,452	106,062
Net change in fund balance	(129,514)	(18,156)	111,358
Fund balance - beginning of year	196,148	196,148	-
Prior year encumbrances appropriated	29,514	29,514	-
Fund balance - end of year	\$ 96,148	\$ 207,506	\$ 111,358

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 16,000	\$ 15,358	\$ (642)
EXPENDITURES			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies	1,325	1,312	13
Contractual services	13,460	5,980	7,480
Total expenditures.....	14,785	7,292	7,493
Net change in fund balance.....	1,215	8,066	6,851
Fund balance - beginning of year	35,321	35,321	-
Prior year encumbrances appropriated.....	460	460	-
Fund balance - end of year	<u>\$ 36,996</u>	<u>\$ 43,847</u>	<u>\$ 6,851</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 150	\$ 225	\$ 75
EXPENDITURES			
Current:			
General government - judicial:			
Indigent children drivers:			
Other	150	-	150
Net change in fund balance.....	-	225	225
Fund balance - beginning of year	2,090	2,090	-
Fund balance - end of year	<u>\$ 2,090</u>	<u>\$ 2,315</u>	<u>\$ 225</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 195,662	\$ 195,662	\$ -
Other.....	-	1,162	1,162
Total revenues.....	<u>195,662</u>	<u>196,824</u>	<u>1,162</u>
EXPENDITURES			
Current:			
Public safety:			
Adult community based corrections:			
Personal services	119,939	119,939	-
Fringe benefits	50,243	41,101	9,142
Contractual services	34,633	22,133	12,500
Total expenditures.....	<u>204,815</u>	<u>183,173</u>	<u>21,642</u>
Excess of revenues over (under) expenditures	<u>(9,153)</u>	<u>13,651</u>	<u>22,804</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	30,000	30,000
Advances out	-	(30,000)	(30,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,153)</u>	<u>13,651</u>	<u>22,804</u>
Fund balance - beginning of year	<u>14,218</u>	<u>14,218</u>	<u>-</u>
Fund balance - end of year	<u>\$ 5,065</u>	<u>\$ 27,869</u>	<u>\$ 22,804</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND

For the Year Ended December 31, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property and other taxes.....	\$ 1,152,000	\$ 1,235,420	\$ 83,420
Intergovernmental.....	169,500	174,831	5,331
Total revenues.....	<u>1,321,500</u>	<u>1,410,251</u>	<u>88,751</u>
EXPENDITURES			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Contractual services	27,548	26,070	1,478
Capital outlay	2,024,515	1,931,743	92,772
Total expenditures.....	<u>2,052,063</u>	<u>1,957,813</u>	<u>94,250</u>
Net change in fund balance.....	(730,563)	(547,562)	183,001
Fund balance - beginning of year	924,863	924,863	-
Prior year encumbrances appropriated.....	211,135	211,135	-
Fund balance - end of year	<u>\$ 405,435</u>	<u>\$ 588,436</u>	<u>\$ 183,001</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 74,736	\$ 55,371	\$ (19,365)
Other.....	600	411	(189)
Total revenues.....	<u>75,336</u>	<u>55,782</u>	<u>(19,554)</u>
EXPENDITURES			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services	28,494	26,845	1,649
Fringe benefits	15,798	11,368	4,430
Materials and supplies	8,998	8,147	851
Contractual services	35,371	29,601	5,770
Capital outlay	16,136	12,532	3,604
Total expenditures.....	<u>104,797</u>	<u>88,493</u>	<u>16,304</u>
Net change in fund balance.....	(29,461)	(32,711)	(3,250)
Fund balance - beginning of year	179,094	179,094	-
Prior year encumbrances appropriated.....	10,161	10,161	-
Fund balance - end of year	<u>\$ 159,794</u>	<u>\$ 156,544</u>	<u>\$ (3,250)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 397,068	\$ 311,470	\$ (85,598)
Other	-	388	388
Total revenues	<u>397,068</u>	<u>311,858</u>	<u>(85,210)</u>
EXPENDITURES			
Current:			
Health:			
Litter enforcement:			
Personal services	41,478	40,074	1,404
Fringe benefits	20,631	16,918	3,713
Materials and supplies	5,200	2,600	2,600
Contractual services	383,978	312,406	71,572
Other	11,577	11,577	-
Total expenditures	<u>462,864</u>	<u>383,575</u>	<u>79,289</u>
Excess of revenues under expenditures	<u>(65,796)</u>	<u>(71,717)</u>	<u>(5,921)</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	19,153	19,153
Advances out	-	(20,000)	(20,000)
Total other financing sources (uses)	<u>-</u>	<u>(847)</u>	<u>(847)</u>
Net change in fund balance	(65,796)	(72,564)	(6,768)
Fund balance - beginning of year	12,671	12,671	-
Prior year encumbrances appropriated	73,146	73,146	-
Fund balance - end of year	<u>\$ 20,021</u>	<u>\$ 13,253</u>	<u>\$ (6,768)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 420,000	\$ 399,517	\$ (20,483)
Donations.....	500	454	(46)
Other.....	-	2,429	2,429
Total revenues.....	<u>420,500</u>	<u>402,400</u>	<u>(18,100)</u>
EXPENDITURES			
Current:			
Public safety:			
Crossroads center:			
Personal services	275,000	248,223	26,777
Fringe benefits	125,500	60,295	65,205
Materials and supplies	25,240	15,796	9,444
Contractual services	84,750	47,238	37,512
Capital outlay	10,000	699	9,301
Total expenditures.....	<u>520,490</u>	<u>372,251</u>	<u>148,239</u>
Net change in fund balance.....	(99,990)	30,149	130,139
Fund balance - beginning of year	843,015	843,015	-
Prior year encumbrances appropriated.....	2,490	2,490	-
Fund balance - end of year	<u>\$ 745,515</u>	<u>\$ 875,654</u>	<u>\$ 130,139</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 362,106	\$ 296,534	\$ (65,572)
Interest.....	-	44	44
Total revenues.....	<u>362,106</u>	<u>296,578</u>	<u>(65,528)</u>
EXPENDITURES			
Current:			
Urban development and housing:			
Community development block grant:			
Contractual services	139,630	84,615	55,015
Capital outlay	379,164	379,164	-
Total expenditures.....	<u>518,794</u>	<u>463,779</u>	<u>55,015</u>
Excess of revenues under expenditures.....	<u>(156,688)</u>	<u>(167,201)</u>	<u>(10,513)</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	131,093	131,093
Advances out.....	-	(111,850)	(111,850)
Total other financing sources (uses).....	<u>-</u>	<u>19,243</u>	<u>19,243</u>
Net change in fund balance.....	(156,688)	(147,958)	8,730
Fund balance - beginning of year	69,640	69,640	-
Prior year encumbrances appropriated.....	114,320	114,320	-
Fund balance - end of year	<u>\$ 27,272</u>	<u>\$ 36,002</u>	<u>\$ 8,730</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 11,489	\$ 6,246	\$ (5,243)
Donations.....	5,150	6,975	1,825
Total revenues.....	<u>16,639</u>	<u>13,221</u>	<u>(3,418)</u>
EXPENDITURES			
Current:			
Public safety:			
Community education:			
Materials and supplies	12,000	-	12,000
Contractual services	11,553	10,597	956
Total expenditures.....	<u>23,553</u>	<u>10,597</u>	<u>12,956</u>
Net change in fund balance.....	(6,914)	2,624	9,538
Fund balance - beginning of year	<u>17,157</u>	<u>17,157</u>	<u>-</u>
Fund balance - end of year	<u>\$ 10,243</u>	<u>\$ 19,781</u>	<u>\$ 9,538</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 100,730	\$ 92,157	\$ (8,573)
Other.....	-	885	885
Total revenues.....	<u>100,730</u>	<u>93,042</u>	<u>(7,688)</u>
EXPENDITURES			
Current:			
Public safety:			
Victims of crime:			
Personal services	96,122	91,274	4,848
Fringe benefits	23,943	19,898	4,045
Materials and supplies	150	150	-
Contractual services	8,959	468	8,491
Capital outlay	6,000	-	6,000
Total expenditures.....	<u>135,174</u>	<u>111,790</u>	<u>23,384</u>
Excess of revenues under expenditures.....	<u>(34,444)</u>	<u>(18,748)</u>	<u>15,696</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	8,000	8,000
Advances out.....	-	(8,000)	(8,000)
Operating transfers in.....	43,640	43,640	-
Total other financing sources (uses).....	<u>43,640</u>	<u>43,640</u>	<u>-</u>
Net change in fund balance	9,196	24,892	15,696
Fund balance - beginning of year	70,942	70,942	-
Fund balance - end of year	<u>\$ 80,138</u>	<u>\$ 95,834</u>	<u>\$ 15,696</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 99,500	\$ 118,949	\$ 19,449
Intergovernmental.....	97,500	65,000	(32,500)
Other.....	-	1,024	1,024
Total revenues.....	<u>197,000</u>	<u>184,973</u>	<u>(12,027)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Drug court program:			
Personal services	162,050	160,917	1,133
Fringe benefits	55,931	48,512	7,419
Materials and supplies	6,540	3,757	2,783
Contractual services	9,340	5,196	4,144
Capital outlay	10,000	-	10,000
Other	250	250	-
Total expenditures.....	<u>244,111</u>	<u>218,632</u>	<u>25,479</u>
Excess of revenues under expenditures.....	<u>(47,111)</u>	<u>(33,659)</u>	<u>13,452</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	10,000	10,000
Advances out.....	-	(10,000)	(10,000)
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance.....	(47,111)	(33,659)	13,452
Fund balance - beginning of year	189,751	189,751	-
Prior year encumbrances appropriated.....	590	590	-
Fund balance - end of year	<u>\$ 143,230</u>	<u>\$ 156,682</u>	<u>\$ 13,452</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 67,000	\$ 76,705	\$ 9,705
EXPENDITURES			
Current:			
General governmental - judicial:			
Courts special projects:			
Contractual services	46,000	27,767	18,233
Capital outlay	23,000	16,092	6,908
Total expenditures.....	69,000	43,859	25,141
Net change in fund balance.....	(2,000)	32,846	34,846
Fund balance - beginning of year	189,652	189,652	-
Fund balance - end of year	<u>\$ 187,652</u>	<u>\$ 222,498</u>	<u>\$ 34,846</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging taxes.....	\$ 156,000	\$ 160,569	\$ 4,569
EXPENDITURES			
Current:			
Public works:			
Reese-peters home:			
Other	156,000	153,124	2,876
Net change in fund balance.....	-	7,445	7,445
Fund balance - beginning of year	146	146	-
Fund balance - end of year	<u>\$ 146</u>	<u>\$ 7,591</u>	<u>\$ 7,445</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public safety:			
Local law enforcement grant:			
Contractual services	6,649	6,649	-
Net change in fund balance.....	(6,649)	(6,649)	-
Fund balance - beginning of year	14,328	14,328	-
Fund balance - end of year	<u>\$ 7,679</u>	<u>\$ 7,679</u>	<u>\$ -</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public safety:			
Sanction costs reimbursements:			
Materials and supplies	3,000	2,000	1,000
Capital outlay	24,000	3,898	20,102
Total expenditures.....	27,000	5,898	21,102
Net change in fund balance.....	(27,000)	(5,898)	21,102
Fund balance - beginning of year	23,681	23,681	-
Prior year encumbrances appropriated	4,200	4,200	-
Fund balance - end of year	<u>\$ 881</u>	<u>\$ 21,983</u>	<u>\$ 21,102</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 181,100	\$ 177,178	\$ (3,922)
Other.....	-	172	172
Total revenues.....	<u>181,100</u>	<u>177,350</u>	<u>(3,750)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Juvenile recovery:			
Personal services	21,000	17,828	3,172
Fringe benefits	4,100	2,547	1,553
Contractual services	64,600	33,252	31,348
Total expenditures.....	<u>89,700</u>	<u>53,627</u>	<u>36,073</u>
Excess of revenues over expenditures.....	91,400	123,723	32,323
OTHER FINANCING USES			
Operating transfers out.....	(75,000)	-	75,000
Net change in fund balance.....	16,400	123,723	107,323
Fund balance - beginning of year	472,107	472,107	-
Fund balance - end of year	<u>\$ 488,507</u>	<u>\$ 595,830</u>	<u>\$ 107,323</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 322,000	\$ 193,806	\$ (128,194)
Interest.....	200	275	75
Total revenues.....	322,200	194,081	(128,119)
EXPENDITURES			
Current:			
Urban development and housing:			
Home:			
Contractual services	276,232	227,744	48,488
Excess of revenues over (under) expenditures.....	45,968	(33,663)	(79,631)
OTHER FINANCING SOURCES (USES)			
Advances in	-	135,986	135,986
Advances out.....	-	(157,243)	(157,243)
Total other financing sources (uses).....	-	(21,257)	(21,257)
Net change in fund balance.....	45,968	(54,920)	(100,888)
Fund balance - beginning of year	27,825	27,825	-
Prior year encumbrances appropriated.....	36,154	36,154	-
Fund balance - end of year	<u>\$ 109,947</u>	<u>\$ 9,059</u>	<u>\$ (100,888)</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 76,173	\$ 76,173	\$ -
EXPENDITURES			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services	76,173	76,173	-
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
CLEAN OHIO EASEMENT PROGRAM FUND**

For the Year Ended December 31, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 124,367	\$ 124,367	\$ -
Interest.....	14,000	9,333	(4,667)
Total revenues.....	138,367	133,700	(4,667)
EXPENDITURES			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services	472,598	472,598	-
Net change in fund balance.....	(334,231)	(338,898)	(4,667)
Fund balance - beginning of year	-	-	-
Prior year encumbrances appropriated.....	334,231	334,231	-
Fund balance - end of year	\$ -	\$ (4,667)	\$ (4,667)

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and permits.....	\$ 25,000	\$ 26,194	\$ 1,194
Other.....	-	74	74
Total revenues.....	<u>25,000</u>	<u>26,268</u>	<u>1,268</u>
EXPENDITURES			
Current:			
Public safety:			
Concealed handgun license:			
Personal services	12,360	7,634	4,726
Fringe benefits	2,348	1,284	1,064
Contractual services	9,541	6,286	3,255
Total expenditures.....	<u>24,249</u>	<u>15,204</u>	<u>9,045</u>
Net change in fund balance.....	751	11,064	10,313
Fund balance - beginning of year	5,694	5,694	-
Prior year encumbrances appropriated.....	541	541	-
Fund balance - end of year	<u>\$ 6,986</u>	<u>\$ 17,299</u>	<u>\$ 10,313</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 623,000	\$ 623,762	\$ 762
EXPENDITURES			
Current:			
Human services:			
Workforce investment act:			
Contractual services	<u>704,447</u>	<u>652,634</u>	<u>51,813</u>
Net change in fund balance.....	(81,447)	(28,872)	52,575
Fund balance - beginning of year	89,416	89,416	-
Prior year encumbrances appropriated.....	<u>1,447</u>	<u>1,447</u>	<u>-</u>
Fund balance - end of year	<u>\$ 9,416</u>	<u>\$ 61,991</u>	<u>\$ 52,575</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property taxes.....	\$ 1,127,000	\$ 1,235,420	\$ 108,420
Intergovernmental.....	187,700	169,036	(18,664)
Total revenues.....	1,314,700	1,404,456	89,756
EXPENDITURES			
Current:			
Human services:			
Older adult services levy:			
Contractual services	1,444,724	1,339,907	104,817
Net change in fund balance.....	(130,024)	64,549	194,573
Fund balance - beginning of year	366,606	366,606	-
Prior year encumbrances appropriated.....	64,702	64,702	-
Fund balance - end of year	<u>\$ 301,284</u>	<u>\$ 495,857</u>	<u>\$ 194,573</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, 2007

	<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	-	-	-
Prior year encumbrances appropriated	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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 345,000	\$ 343,702	\$ (1,298)
Other.....	-	155	155
Total revenues.....	<u>345,000</u>	<u>343,857</u>	<u>(1,143)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Title IV-E:			
Personal services	200,000	15,760	184,240
Fringe benefits	85,600	3,644	81,956
Materials and supplies	10,000	3,716	6,284
Contractual services	244,400	40,967	203,433
Capital outlay	10,000	3,395	6,605
Total expenditures.....	<u>550,000</u>	<u>67,482</u>	<u>482,518</u>
Net change in fund balance.....	(205,000)	276,375	481,375
Fund balance - beginning of year	535,617	535,617	-
Fund balance - end of year	<u>\$ 330,617</u>	<u>\$ 811,992</u>	<u>\$ 481,375</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 53,130	\$ 56,535	\$ 3,405
EXPENDITURES			
Current:			
Human services:			
Housing improvement project:			
Contractual services	<u>80,766</u>	<u>59,301</u>	<u>21,465</u>
Excess of revenues under expenditures.....	<u>(27,636)</u>	<u>(2,766)</u>	<u>24,870</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	43,979	43,979
Advances out.....	<u>-</u>	<u>(51,743)</u>	<u>(51,743)</u>
Total other financing sources (uses).....	<u>-</u>	<u>(7,764)</u>	<u>(7,764)</u>
Net change in fund balance.....	(27,636)	(10,530)	17,106
Fund balance - beginning of year	14,661	14,661	-
Prior year encumbrances appropriated.....	<u>3,040</u>	<u>3,040</u>	<u>-</u>
Fund balance (deficit) - end of year	<u>\$ (9,935)</u>	<u>\$ 7,171</u>	<u>\$ 17,106</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 50,000	\$ 37,500	\$ (12,500)
Other.....	-	325	325
Total revenues.....	<u>50,000</u>	<u>37,825</u>	<u>(12,175)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Title II:			
Personal services	37,500	31,416	6,084
Fringe benefits	12,500	7,755	4,745
Total Expenditures.....	<u>50,000</u>	<u>39,171</u>	<u>10,829</u>
Excess of revenues under expenditures.....	-	(1,346)	(1,346)
OTHER FINANCING USES			
Advances out	-	(25,000)	(25,000)
Net change in fund balance.....	-	(26,346)	(26,346)
Fund balance - beginning of year	27,361	27,361	-
Fund balance - end of year	<u>\$ 27,361</u>	<u>\$ 1,015</u>	<u>\$ (26,346)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 156,946	\$ 153,963	\$ (2,983)
EXPENDITURES			
Current:			
Public safety:			
Wireless 9-1-1:			
Materials and supplies	2,000	362	1,638
Contractual services	9,150	1,425	7,725
Capital Outlay	114,056	103,442	10,614
Total expenditures.....	125,206	105,229	19,977
Net change in fund balance.....	31,740	48,734	16,994
Fund balance - beginning of year	44,746	44,746	-
Prior year encumbrances appropriated.....	60,056	60,056	-
Fund balance - end of year	<u>\$ 136,542</u>	<u>\$ 153,536</u>	<u>\$ 16,994</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 41,472	\$ 41,472	\$ -
EXPENDITURES			
Current:			
Human services:			
Ohio children's trust :			
Contractual services	41,472	41,472	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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.
--	---

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.
--	--

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.
---	---

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.
---	---

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.
---	---

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes.....	\$ 178,400	\$ 178,400	\$ -
Interest.....	0	6,180	6,180
Rent.....	719,085	752,002	32,917
Total revenues.....	<u>897,485</u>	<u>936,582</u>	<u>39,097</u>
EXPENDITURES			
Debt service:			
Principal retirement	2,056,855	2,056,847	8
Interest and fiscal charges	946,072	945,273	799
Total expenditures.....	<u>3,002,927</u>	<u>3,002,120</u>	<u>807</u>
Excess of revenues under expenditures.....	<u>(2,105,442)</u>	<u>(2,065,538)</u>	<u>39,904</u>
OTHER FINANCING SOURCES			
Proceeds of notes.....	1,035,000	1,000,000	(35,000)
Operating transfers in.....	1,044,010	1,259,010	215,000
Total other financing sources.....	<u>2,079,010</u>	<u>2,259,010</u>	<u>180,000</u>
Net change in fund balance.....	(26,432)	193,472	219,904
Fund balance - beginning of year.....	406,994	406,994	-
Fund balance - beginning of year.....	2,470	2,470	-
Fund balance - end of year.....	<u>\$ 383,032</u>	<u>\$ 602,936</u>	<u>\$ 219,904</u>

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2007

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
ASSETS			
Cash and cash equivalents.....	\$ 13,458	\$ 34,079	\$ 49,915
Interfund receivable.....	-	521	762
Special assessments receivable.....	24,575	223,496	188,347
Accrued interest receivable.....	-	250	367
Total assets.....	<u>\$ 38,033</u>	<u>\$ 258,346</u>	<u>\$ 239,391</u>
LIABILITIES			
Deferred revenue.....	\$ 24,575	\$ 223,641	\$ 188,560
Total liabilities.....	<u>24,575</u>	<u>223,641</u>	<u>188,560</u>
FUND BALANCES			
Unreserved:			
Undesignated	<u>13,458</u>	<u>34,705</u>	<u>50,831</u>
Total fund balances.....	<u>13,458</u>	<u>34,705</u>	<u>50,831</u>
Total liabilities and fund balances.....	<u>\$ 38,033</u>	<u>\$ 258,346</u>	<u>\$ 239,391</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Totals
\$ 19,173	\$ 44,702	\$ 161,327
505	725	2,513
479,392	1,268,247	2,184,057
141	328	1,086
<u>\$ 499,211</u>	<u>\$ 1,314,002</u>	<u>\$ 2,348,983</u>
<u>\$ 479,474</u>	<u>\$ 1,268,437</u>	<u>\$ 2,184,687</u>
<u>479,474</u>	<u>1,268,437</u>	<u>2,184,687</u>
<u>19,737</u>	<u>45,565</u>	<u>164,296</u>
<u>19,737</u>	<u>45,565</u>	<u>164,296</u>
<u>\$ 499,211</u>	<u>\$ 1,314,002</u>	<u>\$ 2,348,983</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
REVENUES			
Special assessments.....	\$ 538	\$ 54,664	\$ 67,486
Interest.....	1,685	2,866	24,042
Total revenues.....	<u>2,223</u>	<u>57,530</u>	<u>91,528</u>
EXPENDITURES			
Debt service:			
Principal retirement	-	45,000	70,000
Interest and fiscal charges	-	17,468	16,200
Total expenditures.....	<u>-</u>	<u>62,468</u>	<u>86,200</u>
Net changes in fund balances.....	2,223	(4,938)	5,328
Fund balance - beginning of year.....	<u>11,235</u>	<u>39,643</u>	<u>45,503</u>
Fund balance - end of year.....	<u>\$ 13,458</u>	<u>\$ 34,705</u>	<u>\$ 50,831</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Totals
\$ 95,813	\$ 52,618	\$ 271,119
31,886	63,331	123,810
<u>127,699</u>	<u>115,949</u>	<u>394,929</u>
95,000	55,000	265,000
27,378	61,088	122,134
<u>122,378</u>	<u>116,088</u>	<u>387,134</u>
5,321	(139)	7,795
14,416	45,704	156,501
<u>\$ 19,737</u>	<u>\$ 45,565</u>	<u>\$ 164,296</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 24,000	\$ 538	\$ (23,462)
Interest.....	5,000	1,685	(3,315)
Total revenues.....	29,000	2,223	(26,777)
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	29,000	2,223	(26,777)
Fund balance - beginning of year.....	11,235	11,235	-
Fund balance - end of year.....	<u>\$ 40,235</u>	<u>\$ 13,458</u>	<u>\$ (26,777)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 56,211	\$ 54,664	\$ (1,547)
Interest.....	1,400	2,947	1,547
Total revenues.....	<u>57,611</u>	<u>57,611</u>	<u>-</u>
EXPENDITURES			
Debt service:			
Principal retirement	45,000	45,000	-
Interest and fiscal charges	17,468	17,468	-
Total expenditures.....	<u>62,468</u>	<u>62,468</u>	<u>-</u>
Net change in fund balance.....	(4,857)	(4,857)	-
Fund balance - beginning of year.....	38,936	38,936	-
Fund balance - end of year.....	<u>\$ 34,079</u>	<u>\$ 34,079</u>	<u>\$ -</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 63,328	\$ 67,486	\$ 4,158
Interest.....	23,872	24,374	502
Total revenues.....	<u>87,200</u>	<u>91,860</u>	<u>4,660</u>
EXPENDITURES			
Debt service:			
Principal retirement	70,000	70,000	-
Interest and fiscal charges	16,200	16,200	-
Total expenditures.....	<u>86,200</u>	<u>86,200</u>	<u>-</u>
Net change in fund balance.....	1,000	5,660	4,660
Fund balance - beginning of year.....	44,255	44,255	-
Fund balance - end of year.....	<u>\$ 45,255</u>	<u>\$ 49,915</u>	<u>\$ 4,660</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 94,048	\$ 95,813	\$ 1,765
Interest.....	29,030	31,884	2,854
Total revenues.....	<u>123,078</u>	<u>127,697</u>	<u>4,619</u>
EXPENDITURES			
Debt service:			
Principal retirement	95,000	95,000	-
Interest and fiscal charges	27,378	27,378	-
Total expenditures.....	<u>122,378</u>	<u>122,378</u>	<u>-</u>
Net change in fund balance.....	700	5,319	4,619
Fund balance - beginning of year.....	13,854	13,854	-
Fund balance - end of year.....	<u>\$ 14,554</u>	<u>\$ 19,173</u>	<u>\$ 4,619</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 55,527	\$ 52,618	\$ (2,909)
Interest.....	60,468	63,377	2,909
Total revenues.....	<u>115,995</u>	<u>115,995</u>	<u>-</u>
EXPENDITURES			
Debt service:			
Principal Retirement	55,000	55,000	-
Interest and fiscal charges	61,088	61,088	-
Total expenditures.....	<u>116,088</u>	<u>116,088</u>	<u>-</u>
Net change in fund balance.....	(93)	(93)	-
Fund balance - beginning of year.....	44,795	44,795	-
Fund balance - end of year.....	<u>\$ 44,702</u>	<u>\$ 44,702</u>	<u>\$ -</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 47,000	\$ 98,427	\$ 51,427
EXPENDITURES			
Debt service:			
Principal retirement	743,195	743,195	-
Interest and fiscal charges	665,759	664,758	1,001
Total expenditures.....	1,408,954	1,407,953	1,001
Excess of revenues under expenditures.....	(1,361,954)	(1,309,526)	52,428
OTHER FINANCING SOURCES			
Operating transfers in.....	1,361,955	1,350,006	(11,949)
Net change in fund balance.....	1	40,480	40,479
Fund balance - beginning of year.....	1,503,817	1,503,817	-
Fund balance - end of year.....	\$ 1,503,818	\$ 1,544,297	\$ 40,479

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 38,560	\$ 67,712	\$ 29,152
EXPENDITURES			
Debt service:			
Principal retirement	1,222,500	1,222,500	-
Interest and fiscal charges	530,567	530,479	88
Total expenditures.....	1,753,067	1,752,979	88
Excess of revenues under expenditures.....	(1,714,507)	(1,685,267)	29,240
OTHER FINANCING SOURCES			
Proceeds of notes.....	350,000	350,000	-
Operating transfers in.....	1,363,613	1,368,515	4,902
Total other financing sources.....	1,713,613	1,718,515	4,902
Net change in fund balance.....	(894)	33,248	34,142
Fund balance - beginning of year.....	1,071,950	1,071,950	-
Fund balance - end of year.....	<u>\$ 1,071,056</u>	<u>\$ 1,105,198</u>	<u>\$ 34,142</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.
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. There is no budgetary schedule due to there being no cash activity or budget during 2007.
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.
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, 2007

	Federal Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund
ASSETS				
Cash and cash equivalents.....	\$ 69,539	\$ 259,337	\$ 34,133	\$ 6,435
Intergovernmental receivable.....	4,788	-	-	-
Total assets.....	<u>\$ 74,327</u>	<u>\$ 259,337</u>	<u>\$ 34,133</u>	<u>\$ 6,435</u>
LIABILITIES				
Accounts payable.....	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	29,310
Retainage payable.....	-	358	-	-
Interfund payable.....	23,397	-	-	-
Total liabilities.....	<u>23,397</u>	<u>358</u>	<u>-</u>	<u>29,310</u>
FUND BALANCES				
Reserved for encumbrances	636	20,483	-	-
Unreserved:				
Undesignated (deficits)	50,294	238,496	34,133	(22,875)
Total fund balances (deficits).....	<u>50,930</u>	<u>258,979</u>	<u>34,133</u>	<u>(22,875)</u>
Total liabilities and fund balances.....	<u>\$ 74,327</u>	<u>\$ 259,337</u>	<u>\$ 34,133</u>	<u>\$ 6,435</u>

State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Totals
\$ 35,312	\$ 1,298,754	\$ -	\$ 139,394	\$ 197,749	\$ 2,040,653
-	-	568,632	-	-	573,420
<u>\$ 35,312</u>	<u>\$ 1,298,754</u>	<u>\$ 568,632</u>	<u>\$ 139,394</u>	<u>\$ 197,749</u>	<u>\$ 2,614,073</u>
\$ -	\$ 9,900	\$ 651	\$ -	\$ 21,367	\$ 31,918
-	113,047	568,632	7,355	-	718,344
35,958	-	66,502	-	-	102,818
-	-	-	-	-	23,397
<u>35,958</u>	<u>122,947</u>	<u>635,785</u>	<u>7,355</u>	<u>21,367</u>	<u>876,477</u>
-	360,629	-	7,235	2,232	391,215
(646)	815,178	(67,153)	124,804	174,150	1,346,381
(646)	1,175,807	(67,153)	132,039	176,382	1,737,596
<u>\$ 35,312</u>	<u>\$ 1,298,754</u>	<u>\$ 568,632</u>	<u>\$ 139,394</u>	<u>\$ 197,749</u>	<u>\$ 2,614,073</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	Federal Funds - Airport Fund	State Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund
REVENUES				
Charges for services.....	\$ -	\$ -	\$ -	\$ 2,575
Intergovernmental.....	54,075	77,390	244,488	3,855
Interest.....	-	-	-	-
Rent.....	-	-	548	-
Total revenues.....	<u>54,075</u>	<u>77,390</u>	<u>245,036</u>	<u>6,430</u>
EXPENDITURES				
Capital outlay.....	50,050	96,737	99,736	-
Debt service:				
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>50,050</u>	<u>96,737</u>	<u>99,736</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>4,025</u>	<u>(19,347)</u>	<u>145,300</u>	<u>6,430</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	90,000	-
Transfers in	3,335	-	-	-
Transfers out	-	(126,107)	-	-
Total other financing sources (uses)	<u>3,335</u>	<u>(126,107)</u>	<u>90,000</u>	<u>-</u>
Net changes in fund balances.....	7,360	(145,454)	235,300	6,430
Fund balances (deficit) - beginning of year	<u>43,570</u>	<u>145,454</u>	<u>23,679</u>	<u>27,703</u>
Fund balances (deficits) - end of year	<u>\$ 50,930</u>	<u>\$ -</u>	<u>\$ 258,979</u>	<u>\$ 34,133</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	399,114	-	1,152,906	-	-
-	-	-	-	4,041	-
-	-	-	-	-	-
-	399,114	-	1,152,906	4,041	-
29,310	722,647	1,001,089	1,542,243	189,635	735
540	-	-	-	-	-
29,850	722,647	1,001,089	1,542,243	189,635	735
(29,850)	(323,533)	(1,001,089)	(389,337)	(185,594)	(735)
-	-	-	-	-	-
35,883	316,100	912,900	202,662	-	-
-	-	-	-	(108,105)	-
35,883	316,100	912,900	202,662	(108,105)	-
6,033	(7,433)	(88,189)	(186,675)	(293,699)	(735)
(28,908)	6,787	1,263,996	119,522	425,738	735
\$ (22,875)	\$ (646)	\$ 1,175,807	\$ (67,153)	\$ 132,039	\$ -

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2007

	Financial Management Information System Fund	Totals
REVENUES		
Charges for services.....	\$ -	\$ 2,575
Intergovernmental.....	-	1,931,828
Interest.....	-	4,041
Rent.....	-	548
Total revenues.....	-	1,938,992
EXPENDITURES		
Capital outlay.....	183,531	3,915,713
Debt service		
Principal retirement	141,796	141,796
Interest and fiscal charges	-	540
Total expenditures.....	325,327	4,058,049
Excess of revenues over (under) expenditures	(325,327)	(2,119,057)
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	-	90,000
Transfers in	233,333	1,704,213
Transfers out	-	(234,212)
Total other financing sources (uses)	233,333	1,560,001
Net changes in fund balances.....	(91,994)	(559,056)
Fund balances (deficits) - beginning of year	268,376	2,296,652
Fund balances (deficit) - end of year	\$ 176,382	\$ 1,737,596

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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 66,700	\$ 57,335	\$ (9,365)
EXPENDITURES			
Current:			
Conservation and recreation:			
Federal funds - airport:			
Capital outlay	79,636	55,537	24,099
Excess of revenues over (under) expenditures.....	(12,936)	1,798	14,734
OTHER FINANCING SOURCES			
Operating transfers in.....	3,335	3,335	-
Net change in fund balance.....	(9,601)	5,133	14,734
Fund balance - beginning of year.....	37,970	37,970	-
Prior year encumbrances appropriated.....	7,153	7,153	-
Fund balance - end of year.....	<u>\$ 35,522</u>	<u>\$ 50,256</u>	<u>\$ 14,734</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 82,339	\$ 77,390	\$ (4,949)
EXPENDITURES			
Current:			
Conservation and recreation:			
State funds - airport:			
Capital outlay	101,686	96,737	4,949
Excess of revenues under expenditures.....	<u>(19,347)</u>	<u>(19,347)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	70,186	70,186
Advances out.....	-	(70,186)	(70,186)
Operating transfers out.....	<u>(126,107)</u>	<u>(126,107)</u>	<u>-</u>
Total other financing sources (uses).....	<u>(126,107)</u>	<u>(126,107)</u>	<u>-</u>
Net change in fund balance.....	(145,454)	(145,454)	-
Fund balance - beginning of year.....	145,454	145,454	-
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 RETARDATION FACILITIES FUND**

For the Year Ended December 31, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 244,288	\$ 244,488	\$ 200
Rent.....	-	548	548
Total revenues.....	244,288	245,036	748
EXPENDITURES			
Current:			
Health:			
Mental retardation facilities:			
Capital outlay	120,442	120,219	223
Excess of revenues over expenditures.....	123,846	124,817	971
OTHER FINANCING SOURCES			
Sale of capital assets.....	80,000	90,000	10,000
Net change in fund balance.....	203,846	214,817	10,971
Fund balance - beginning of year.....	23,679	23,679	-
Fund balance - end of year.....	<u>\$ 227,525</u>	<u>\$ 238,496</u>	<u>\$ 10,971</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 900	\$ 2,620	\$ 1,720
Intergovernmental.....	-	3,855	3,855
Total revenues.....	<u>900</u>	<u>6,475</u>	<u>5,575</u>
EXPENDITURES			
Current:			
Health:			
Mental health and mental retardation complex:			
Materials and supplies	1,000	-	1,000
Contractual services	7,500	-	7,500
Capital outlay	5,000	-	5,000
Total expenditures.....	<u>13,500</u>	<u>-</u>	<u>13,500</u>
Net change in fund balance.....	(12,600)	6,475	19,075
Fund balance - beginning of year.....	<u>27,658</u>	<u>27,658</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 15,058</u>	<u>\$ 34,133</u>	<u>\$ 19,075</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 414,814	\$ 399,114	\$ (15,700)
EXPENDITURES			
Current:			
Public works:			
State capital improvements program:			
Capital outlay	743,500	708,189	35,311
Excess of revenues under expenditures.....	(328,686)	(309,075)	19,611
OTHER FINANCING SOURCES			
Operating Transfers In.....	341,090	316,100	(24,990)
Net change in fund balance.....	12,404	7,025	(5,379)
Fund balance - beginning of year.....	28,287	28,287	-
Fund balance - end of year.....	<u>\$ 40,691</u>	<u>\$ 35,312</u>	<u>\$ (5,379)</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, 2007

	<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	1,650,000	1,361,718	288,282
Excess of revenues under expenditures.....	(1,650,000)	(1,361,718)	288,282
OTHER FINANCING SOURCES			
Operating transfers in.....	412,900	912,900	500,000
Net change in fund balance.....	(1,237,100)	(448,818)	788,282
Fund balance - beginning of year.....	1,263,996	1,263,996	-
Fund balance - end of year.....	<u>\$ 26,896</u>	<u>\$ 815,178</u>	<u>\$ 788,282</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,699,784	\$ 1,236,569	\$ (463,215)
EXPENDITURES			
Current:			
Public works:			
Ohio department of transportation projects:			
Capital outlay	<u>1,680,059</u>	<u>1,680,059</u>	<u>-</u>
Excess of revenues over (under) expenditures.....	19,725	(443,490)	(463,215)
OTHER FINANCING SOURCES			
Operating transfers in.....	<u>-</u>	<u>202,662</u>	<u>202,662</u>
Net change in fund balance.....	19,725	(240,828)	(260,553)
Fund balance - beginning of year.....	175,828	175,828	-
Prior year encumbrances appropriated.....	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 260,553</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (260,553)</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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 5,449	\$ 5,449	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Liberty center county services complex:			
Contractual services	15,000	11,690	3,310
Capital outlay	190,000	187,100	2,900
Total expenditures.....	205,000	198,790	6,210
Excess of revenues under expenditures.....	(199,551)	(193,341)	6,210
OTHER FINANCING USES			
Operating transfers out.....	(108,105)	(108,105)	-
Net change in fund balance.....	(307,656)	(301,446)	6,210
Fund balance - beginning of year.....	426,250	426,250	-
Fund balance - end of year.....	\$ 118,594	\$ 124,804	\$ 6,210

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, 2007

	<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 registration system:			
Capital outlay	735	735	-
Net change in fund balance.....	(735)	(735)	-
Fund balance - beginning of year.....	-	-	-
Prior Year Encumbrances Appropriated.....	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 FINANCIAL MANAGEMENT INFORMATION SYSTEM FUND

For the Year Ended December 31, 2007

	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	95,221	66,721	28,500
Capital outlay	263,229	263,229	-
Total expenditures	358,450	329,950	28,500
Excess of revenues under expenditures	(358,450)	(329,950)	(28,500)
OTHER FINANCING SOURCES			
Operating transfers in	233,333	233,333	-
Net change in fund balance	(125,117)	(96,617)	28,500
Fund balance - beginning of year	52,004	52,004	-
Prior year encumbrances appropriated	232,180	232,180	-
Fund balance - end of year	<u>\$ 159,067</u>	<u>\$ 187,567</u>	<u>\$ 28,500</u>

Enterprise Funds

The enterprise funds are maintained to account for the operations of County government that provide goods or services to the general public in a manner similar to private business enterprises. The costs of providing these goods or services are financed through user charges.

The following are included in enterprise funds:

Sewer Fund To account for sewer services provided to individuals and commercial users. 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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 3,385,377	\$ 3,189,633	\$ (195,744)
Tap-in fees.....	347,677	234,702	(112,975)
Penalties.....	10,831	7,356	(3,475)
Deposits.....	105,800	52,253	(53,547)
Special assessments.....	2,160	3,550	1,390
Proceeds of notes.....	2,900,000	-	(2,900,000)
Sales of capital assets.....	3,042	2,000	(1,042)
Other non-operating revenues.....	9,963	12,036	2,073
Interest.....	37,528	35,796	(1,732)
Total revenues.....	<u>6,802,378</u>	<u>3,537,326</u>	<u>(3,265,052)</u>
EXPENSES			
Personal services.....	612,300	534,294	78,006
Fringe benefits.....	195,170	151,250	43,920
Contractual services.....	2,124,961	1,399,589	725,372
Materials and supplies.....	284,078	255,359	28,719
Deposits.....	100,000	32,000	68,000
Other operating expenses.....	20,000	1,278	18,722
Capital outlay.....	3,104,534	35,594	3,068,940
Total expenses.....	<u>6,441,043</u>	<u>2,409,364</u>	<u>4,031,679</u>
Excess of revenues over expenses.....	361,335	1,127,962	766,627
Operating transfers out.....	<u>(1,648,396)</u>	<u>(1,350,006)</u>	<u>298,390</u>
Excess of revenues under expenses and operating transfers	(1,287,061)	(222,044)	1,065,017
Fund equity - beginning of year.....	2,344,529	2,344,529	-
Prior year encumbrances appropriated.....	<u>389,549</u>	<u>389,549</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 1,447,017</u>	<u>\$ 2,512,034</u>	<u>\$ 1,065,017</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, 2007

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 2,722,197	\$ 2,555,272	\$ (166,925)
Tap-in fees.....	244,080	184,000	(60,080)
Penalties.....	5,879	10,943	5,064
Special assessments.....	-	10,557	10,557
Proceeds of notes.....	900,000	-	(900,000)
Grants.....	27,399	51,000	23,601
Sale of capital assets.....	980	2,000	1,020
Other non-operating revenues.....	6,434	14,765	8,331
Interest.....	41,700	12,601	(29,099)
Total revenues.....	<u>3,948,669</u>	<u>2,841,138</u>	<u>(1,107,531)</u>
EXPENSES			
Personal services.....	505,693	435,715	69,978
Fringe benefits.....	146,975	118,599	28,376
Contractual services.....	1,159,889	689,095	470,794
Materials and supplies.....	512,338	424,433	87,905
Other operating expenses.....	10,000	602	9,398
Capital outlay.....	1,193,299	42,545	1,150,754
Total expenses.....	<u>3,528,194</u>	<u>1,710,989</u>	<u>1,817,205</u>
Excess of revenues over expenses.....	420,475	1,130,149	709,674
Operating transfers out.....	<u>(1,573,090)</u>	<u>(1,368,515)</u>	<u>204,575</u>
Excess of revenues under expenses and operating transfers	(1,152,615)	(238,366)	914,249
Fund equity - beginning of year.....	1,777,707	1,777,707	-
Prior year encumbrances appropriated.....	<u>220,739</u>	<u>220,739</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 845,831</u>	<u>\$ 1,760,080</u>	<u>\$ 914,249</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 or the money is used for future premiums. 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, 2007

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Other non-operating revenues.....	\$ -	\$ 692	\$ 692
EXPENSES			
Contractual services.....	1,072,733	1,067,847	4,886
Claims.....	2,598	2,587	11
Total expenses.....	1,075,331	1,070,434	4,897
Net change in fund equity.....	(1,075,331)	(1,069,742)	5,589
Fund equity - beginning of year.....	1,157,333	1,157,333	-
Fund equity - end of year.....	\$ 82,002	\$ 87,591	\$ 5,589

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 Statute.
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 Fund	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.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Cash and cash equivalents	\$ 352,233	\$ 3,945,426	\$ 3,892,876	\$ 404,783
Accounts receivable	519,381	34,069	519,381	34,069
External party receivable	1,617	673	1,617	673
Total assets	<u>\$ 873,231</u>	<u>\$ 3,980,168</u>	<u>\$ 4,413,874</u>	<u>\$ 439,525</u>
Liabilities				
External party payable	\$ 70,000	\$ -	\$ -	\$ 70,000
Intergovernmental payable	-	19,795	-	19,795
Due to others	803,231	3,960,373	4,413,874	349,730
Total liabilities	<u>\$ 873,231</u>	<u>\$ 3,980,168</u>	<u>\$ 4,413,874</u>	<u>\$ 439,525</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and cash equivalents	\$ 1,546	\$ 232,957	\$ 218,066	\$ 16,437
Lodging taxes receivable	56,009	60,667	56,009	60,667
Total assets	<u>\$ 57,555</u>	<u>\$ 293,624</u>	<u>\$ 274,075</u>	<u>\$ 77,104</u>
Liabilities				
Due to others	\$ 57,555	\$ 293,624	\$ 274,075	\$ 77,104
Total liabilities	<u>\$ 57,555</u>	<u>\$ 293,624</u>	<u>\$ 274,075</u>	<u>\$ 77,104</u>
SOIL AND WATER FUND				
Assets				
Cash and cash equivalents	\$ 128,399	\$ 499,119	\$ 537,038	\$ 90,480
Total assets	<u>\$ 128,399</u>	<u>\$ 499,119</u>	<u>\$ 537,038</u>	<u>\$ 90,480</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 4,124	\$ -	\$ 4,124
Due to others	128,399	494,995	537,038	86,356
Total liabilities	<u>\$ 128,399</u>	<u>\$ 499,119</u>	<u>\$ 537,038</u>	<u>\$ 90,480</u>
REGIONAL PLANNING FUND				
Assets				
Cash and cash equivalents	\$ 307,584	\$ 468,510	\$ 431,918	\$ 344,176
External party receivable	22,732	27,200	22,732	27,200
Total assets	<u>\$ 330,316</u>	<u>\$ 495,710</u>	<u>\$ 454,650</u>	<u>\$ 371,376</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 2,499	\$ -	\$ 2,499
Due to others	330,316	493,211	454,650	368,877
Total liabilities	<u>\$ 330,316</u>	<u>\$ 495,710</u>	<u>\$ 454,650</u>	<u>\$ 371,376</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and cash equivalents	\$ 952,473	\$ 3,200,245	\$ 3,315,295	\$ 837,423
Total assets	<u>\$ 952,473</u>	<u>\$ 3,200,245</u>	<u>\$ 3,315,295</u>	<u>\$ 837,423</u>
Liabilities				
Intergovernmental payable	\$ 952,473	\$ 3,200,245	\$ 3,315,295	\$ 837,423
Total liabilities	<u>\$ 952,473</u>	<u>\$ 3,200,245</u>	<u>\$ 3,315,295</u>	<u>\$ 837,423</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Cash and cash equivalents	\$ 3,090,603	\$ 120,287,235	\$ 120,292,273	\$ 3,085,565
Property and other taxes receivable	119,520,586	120,839,997	119,520,586	120,839,997
Accounts receivable	2,187	2,764	2,187	2,764
Intergovernmental receivable	6,056,203	7,249,381	6,056,203	7,249,381
Total assets	<u>\$ 128,669,579</u>	<u>\$ 248,379,377</u>	<u>\$ 245,871,249</u>	<u>\$ 131,177,707</u>
Liabilities				
Intergovernmental payable	\$ 128,669,579	\$ 248,379,377	\$ 245,871,249	\$ 131,177,707
Total liabilities	<u>\$ 128,669,579</u>	<u>\$ 248,379,377</u>	<u>\$ 245,871,249</u>	<u>\$ 131,177,707</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,226,800	\$ 1,226,800	\$ -
Intergovernmental receivable	418,795	425,589	418,795	425,589
Total assets	<u>\$ 418,795</u>	<u>\$ 1,652,389</u>	<u>\$ 1,645,595</u>	<u>\$ 425,589</u>
Liabilities				
Intergovernmental payable	\$ 418,795	\$ 1,652,389	\$ 1,645,595	\$ 425,589
Total liabilities	<u>\$ 418,795</u>	<u>\$ 1,652,389</u>	<u>\$ 1,645,595</u>	<u>\$ 425,589</u>
UNDIVIDED TAX FUND				
Assets				
Cash and cash equivalents	\$ 89,564	\$ 128,814,608	\$ 128,769,289	\$ 134,883
Accounts receivable	335,120	324,220	335,120	324,220
Special assessments receivable	1,839,687	2,022,545	1,839,687	2,022,545
Total assets	<u>\$ 2,264,371</u>	<u>\$ 131,161,373</u>	<u>\$ 130,944,096</u>	<u>\$ 2,481,648</u>
Liabilities				
Intergovernmental payable	\$ 2,264,371	\$ 131,161,373	\$ 130,944,096	\$ 2,481,648
Total liabilities	<u>\$ 2,264,371</u>	<u>\$ 131,161,373</u>	<u>\$ 130,944,096</u>	<u>\$ 2,481,648</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 2,850	\$ 2,425	\$ 425
Total assets	<u>\$ -</u>	<u>\$ 2,850</u>	<u>\$ 2,425</u>	<u>\$ 425</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 2,850	\$ 2,425	\$ 425
Total liabilities	<u>\$ -</u>	<u>\$ 2,850</u>	<u>\$ 2,425</u>	<u>\$ 425</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 2,651,464	\$ 2,651,464	\$ -
Intergovernmental receivable	1,411,009	1,638,822	1,411,009	1,638,822
Total assets	<u>\$ 1,411,009</u>	<u>\$ 4,290,286</u>	<u>\$ 4,062,473</u>	<u>\$ 1,638,822</u>
Liabilities				
Intergovernmental payable	\$ 1,411,009	\$ 4,290,286	\$ 4,062,473	\$ 1,638,822
Total liabilities	<u>\$ 1,411,009</u>	<u>\$ 4,290,286</u>	<u>\$ 4,062,473</u>	<u>\$ 1,638,822</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,322,050	\$ 1,322,050	\$ -
Intergovernmental receivable	639,861	798,147	639,861	798,147
Total assets	<u>\$ 639,861</u>	<u>\$ 2,120,197</u>	<u>\$ 1,961,911</u>	<u>\$ 798,147</u>
Liabilities				
Intergovernmental payable	\$ 639,861	\$ 2,120,197	\$ 1,961,911	\$ 798,147
Total liabilities	<u>\$ 639,861</u>	<u>\$ 2,120,197</u>	<u>\$ 1,961,911</u>	<u>\$ 798,147</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 4,274,505	\$ 4,274,505	\$ -
Intergovernmental receivable	2,371,934	2,120,176	2,371,934	2,120,176
Total assets	<u>\$ 2,371,934</u>	<u>\$ 6,394,681</u>	<u>\$ 6,646,439</u>	<u>\$ 2,120,176</u>
Liabilities				
Intergovernmental payable	\$ 2,371,934	\$ 6,394,681	\$ 6,646,439	\$ 2,120,176
Total liabilities	<u>\$ 2,371,934</u>	<u>\$ 6,394,681</u>	<u>\$ 6,646,439</u>	<u>\$ 2,120,176</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 168,819	\$ 79,129	\$ 82,520	\$ 165,428
Total assets	<u>\$ 168,819</u>	<u>\$ 79,129</u>	<u>\$ 82,520</u>	<u>\$ 165,428</u>
Liabilities				
Due to others	\$ 168,819	\$ 79,129	\$ 82,520	\$ 165,428
Total liabilities	<u>\$ 168,819</u>	<u>\$ 79,129</u>	<u>\$ 82,520</u>	<u>\$ 165,428</u>
UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 581,547	\$ 581,547	\$ -
Intergovernmental receivable	317,720	-	317,720	-
Total assets	<u>\$ 317,720</u>	<u>\$ 581,547</u>	<u>\$ 899,267</u>	<u>\$ -</u>
Liabilities				
Intergovernmental payable	\$ 317,720	\$ 581,547	\$ 899,267	\$ -
Total liabilities	<u>\$ 317,720</u>	<u>\$ 581,547</u>	<u>\$ 899,267</u>	<u>\$ -</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ 146,565	\$ 302,766	\$ 318,094	\$ 131,237
Intergovernmental receivable	32,013	30,348	32,013	30,348
Total assets	<u>\$ 178,578</u>	<u>\$ 333,114</u>	<u>\$ 350,107</u>	<u>\$ 161,585</u>
Liabilities				
External party payable	\$ -	\$ 54,000	\$ -	\$ 54,000
Intergovernmental payable	-	320	-	320
Due to others	178,578	278,794	350,107	107,265
Total liabilities	<u>\$ 178,578</u>	<u>\$ 333,114</u>	<u>\$ 350,107</u>	<u>\$ 161,585</u>
PAYROLL AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 219,031	\$ 32,654,015	\$ 32,345,398	\$ 527,648
Cash and cash equivalents				
in segregated accounts	112,689	-	112,689	-
Total assets	<u>\$ 331,720</u>	<u>\$ 32,654,015</u>	<u>\$ 32,458,087</u>	<u>\$ 527,648</u>
Liabilities				
Intergovernmental payable	\$ 112,689	\$ -	\$ 112,689	\$ -
Due to others	219,031	32,654,015	32,345,398	527,648
Total liabilities	<u>\$ 331,720</u>	<u>\$ 32,654,015</u>	<u>\$ 32,458,087</u>	<u>\$ 527,648</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
COUNTY COURT AGENCY FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 953,571	\$ 38,487,761	\$ 38,548,069	\$ 893,263
Accounts receivable	1,418,452	1,634,696	1,418,452	1,634,696
Total assets	<u>\$ 2,372,023</u>	<u>\$ 40,122,457</u>	<u>\$ 39,966,521</u>	<u>\$ 2,527,959</u>
Liabilities				
Due to others	\$ 2,372,023	\$ 40,122,457	\$ 39,966,521	\$ 2,527,959
Total liabilities	<u>\$ 2,372,023</u>	<u>\$ 40,122,457</u>	<u>\$ 39,966,521</u>	<u>\$ 2,527,959</u>
SHERIFF AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 187,336	\$ 6,631,187	\$ 6,514,040	\$ 304,483
Total assets	<u>\$ 187,336</u>	<u>\$ 6,631,187</u>	<u>\$ 6,514,040</u>	<u>\$ 304,483</u>
Liabilities				
Due to others	\$ 187,336	\$ 6,631,187	\$ 6,514,040	\$ 304,483
Total liabilities	<u>\$ 187,336</u>	<u>\$ 6,631,187</u>	<u>\$ 6,514,040</u>	<u>\$ 304,483</u>
INMATE AGENCY FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 3,458	\$ 211,744	\$ 213,718	\$ 1,484
Total assets	<u>\$ 3,458</u>	<u>\$ 211,744</u>	<u>\$ 213,718</u>	<u>\$ 1,484</u>
Liabilities				
Due to others	\$ 3,458	\$ 211,744	\$ 213,718	\$ 1,484
Total liabilities	<u>\$ 3,458</u>	<u>\$ 211,744</u>	<u>\$ 213,718</u>	<u>\$ 1,484</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and cash equivalents	\$ 216,692	\$ 1,124,474	\$ 1,213,735	\$ 127,431
Total assets	<u>\$ 216,692</u>	<u>\$ 1,124,474</u>	<u>\$ 1,213,735</u>	<u>\$ 127,431</u>
Liabilities				
External party payable	\$ -	\$ 120,326	\$ -	\$ 120,326
Intergovernmental payable	-	2,512	-	2,512
Due to others	216,692	1,001,636	1,213,735	4,593
Total liabilities	<u>\$ 216,692</u>	<u>\$ 1,124,474</u>	<u>\$ 1,213,735</u>	<u>\$ 127,431</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ 1,212	\$ -	\$ -	\$ 1,212
Cash and cash equivalents in segregated accounts	3,482	711,538	702,973	12,047
Total assets	<u>\$ 4,694</u>	<u>\$ 711,538</u>	<u>\$ 702,973</u>	<u>\$ 13,259</u>
Liabilities				
Due to others	\$ 4,694	\$ 711,538	\$ 702,973	\$ 13,259
Total liabilities	<u>\$ 4,694</u>	<u>\$ 711,538</u>	<u>\$ 702,973</u>	<u>\$ 13,259</u>
MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Cash and cash equivalents	\$ 665,438	\$ 2,576,860	\$ 2,647,083	\$ 595,215
Total assets	<u>\$ 665,438</u>	<u>\$ 2,576,860</u>	<u>\$ 2,647,083</u>	<u>\$ 595,215</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 16,764	\$ -	\$ 16,764
Due to others	665,438	2,560,096	2,647,083	578,451
Total liabilities	<u>\$ 665,438</u>	<u>\$ 2,576,860</u>	<u>\$ 2,647,083</u>	<u>\$ 595,215</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Cash and cash equivalents	\$ 256,498	\$ 578,849	\$ 477,556	\$ 357,791
Cash and cash equivalents in segregated accounts	1,997	5,488	1,997	5,488
Total assets	<u>\$ 258,495</u>	<u>\$ 584,337</u>	<u>\$ 479,553</u>	<u>\$ 363,279</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 1,054	\$ -	\$ 1,054
Due to others	258,495	583,283	479,553	362,225
Total liabilities	<u>\$ 258,495</u>	<u>\$ 584,337</u>	<u>\$ 479,553</u>	<u>\$ 363,279</u>
FAIRFIELD COUNTY AGENCY TRANSPORTATION SYSTEM FUND				
Assets				
Cash and cash equivalents	\$ 15,747	\$ 14,700	\$ 26,750	\$ 3,697
Total assets	<u>\$ 15,747</u>	<u>\$ 14,700</u>	<u>\$ 26,750</u>	<u>\$ 3,697</u>
Liabilities				
Due to others	\$ 15,747	\$ 14,700	\$ 26,750	\$ 3,697
Total liabilities	<u>\$ 15,747</u>	<u>\$ 14,700</u>	<u>\$ 26,750</u>	<u>\$ 3,697</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
RECORDER HOUSING TRUST FUND				
Assets				
Cash and cash equivalents	\$ 206,472	\$ 728,237	\$ 765,951	\$ 168,758
Cash and cash equivalents in segregated accounts	62,708	44,912	62,708	44,912
Total assets	<u>\$ 269,180</u>	<u>\$ 773,149</u>	<u>\$ 828,659</u>	<u>\$ 213,670</u>
Liabilities				
Intergovernmental payable	\$ 269,180	\$ 773,149	\$ 828,659	\$ 213,670
Total liabilities	<u>\$ 269,180</u>	<u>\$ 773,149</u>	<u>\$ 828,659</u>	<u>\$ 213,670</u>
INDIGENT DEFENSE FUND				
Assets				
Cash and cash equivalents	\$ 3,166	\$ 28,308	\$ -	\$ 31,474
Intergovernmental receivable	455	126	455	126
Total assets	<u>\$ 3,621</u>	<u>\$ 28,434</u>	<u>\$ 455</u>	<u>\$ 31,600</u>
Liabilities				
Intergovernmental payable	\$ 3,621	\$ 28,434	\$ 455	\$ 31,600
Total liabilities	<u>\$ 3,621</u>	<u>\$ 28,434</u>	<u>\$ 455</u>	<u>\$ 31,600</u>
UNDIVIDED WIRELESS FUND				
Assets				
Cash and cash equivalents	\$ 54,673	\$ 203,354	\$ 159,116	\$ 98,911
Total assets	<u>\$ 54,673</u>	<u>\$ 203,354</u>	<u>\$ 159,116</u>	<u>\$ 98,911</u>
Liabilities				
Intergovernmental payable	\$ 54,673	\$ 203,354	\$ 159,116	\$ 98,911
Total liabilities	<u>\$ 54,673</u>	<u>\$ 203,354</u>	<u>\$ 159,116</u>	<u>\$ 98,911</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ -	\$ 60,404	\$ -	\$ 60,404
Total assets	<u>\$ -</u>	<u>\$ 60,404</u>	<u>\$ -</u>	<u>\$ 60,404</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 60,404	\$ -	\$ 60,404
Total liabilities	<u>\$ -</u>	<u>\$ 60,404</u>	<u>\$ -</u>	<u>\$ 60,404</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2007

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2007</i>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 6,895,232	\$ 312,350,066	\$ 311,983,269	\$ 7,262,029
Cash and cash equivalents in segregated accounts	1,306,724	39,600,976	39,724,674	1,183,026
Receivables:				
Property taxes	119,520,586	120,839,997	119,520,586	120,839,997
Lodging taxes	56,009	60,667	56,009	60,667
Accounts	2,275,140	1,995,749	2,275,140	1,995,749
Special assessments	1,839,687	2,022,545	1,839,687	2,022,545
Intergovernmental	11,247,990	12,262,589	11,247,990	12,262,589
External party receivable	24,349	27,873	24,349	27,873
Total assets	<u>\$ 143,165,717</u>	<u>\$ 489,160,462</u>	<u>\$ 486,671,704</u>	<u>\$ 145,654,475</u>
Liabilities				
External party payable	\$ 70,000	\$ 174,326	\$ -	\$ 244,326
Intergovernmental payable	137,485,905	398,895,354	396,449,669	139,931,590
Due to others	5,609,812	90,090,782	90,222,035	5,478,559
Total liabilities	<u>\$ 143,165,717</u>	<u>\$ 489,160,462</u>	<u>\$ 486,671,704</u>	<u>\$ 145,654,475</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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	237-247
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.	248-270
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	271-278
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.	279-281
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.	282-288

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.

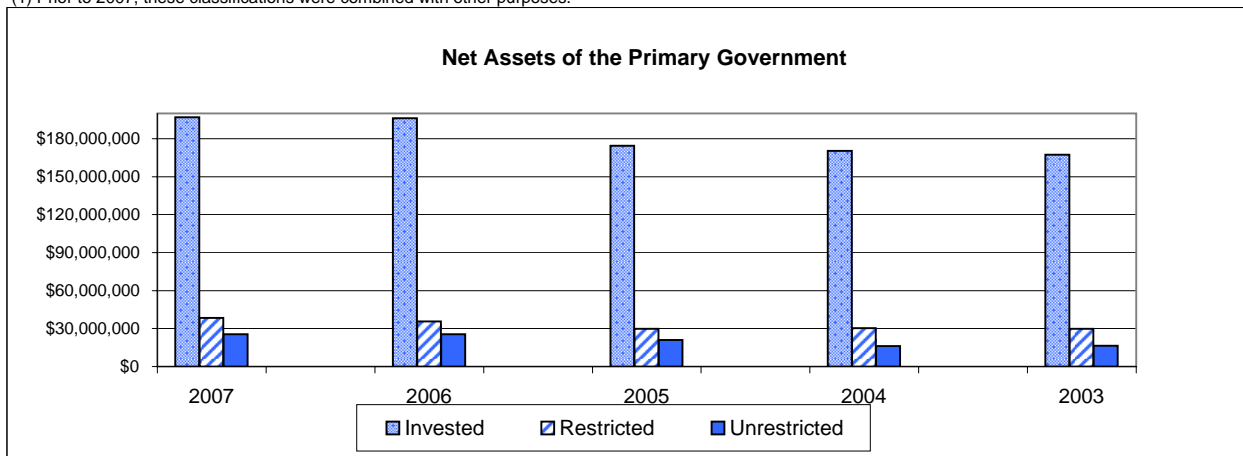
Fairfield County, Ohio

**NET ASSETS BY COMPONENT
LAST FIVE YEARS
ACCURAL BASIS OF ACCOUNTING**

Table 1

	2007	2006	2005	2004	2003
Governmental activities:					
Invested In capital assets, net of related debt.....	\$ 165,113,516	\$ 164,438,033	\$ 143,641,608	\$ 140,777,336	\$ 140,915,845
Restricted for:					
Capital projects.....	652,463	1,159,697	1,838,478	1,952,737	2,258,728
Debt service.....	220,268	150,295	161,038	176,125	171,592
Other purposes.....	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
Real estate assessment.....	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
Road and bridge projects.....	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
Ditch maintenance.....	1,241,918	1,075,592	903,930	747,466	615,258
Mental retardation.....	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
Mental health.....	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
Children services.....	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
Title administration.....	1,091,488	1,047,901	997,496	881,734	753,187
Child support enforcement (1).....	1,081,428	-	-	-	-
Crossroads center (1).....	980,816	-	-	-	-
Bridges and culverts.....	845,299	1,170,210	1,258,341	1,069,020	908,219
Unrestricted.....	17,956,207	17,511,709	13,134,416	8,761,460	9,943,915
Total governmental activities net assets.....	221,503,610	217,544,289	186,723,244	179,960,264	180,649,708
Business-type activities:					
Invested In capital assets, net of related debt.....	31,899,484	31,679,391	30,697,180	29,557,875	26,470,367
Unrestricted.....	7,698,141	8,110,297	7,898,436	7,338,970	6,595,085
Total business-type activities net assets.....	39,597,625	39,789,688	38,595,616	36,896,845	33,065,452
Primary government:					
Invested In capital assets, net of related debt.....	197,013,000	196,117,424	174,338,788	170,335,211	167,386,212
Restricted for:					
Capital projects.....	652,463	1,159,697	1,838,478	1,952,737	2,258,728
Debt service.....	220,268	150,295	161,038	176,125	171,592
Other purposes.....	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
Real estate assessment.....	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
Road and bridge projects.....	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
Ditch maintenance.....	1,241,918	1,075,592	903,930	747,466	615,258
Mental retardation.....	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
Mental health.....	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
Children services.....	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
Title administration.....	1,091,488	1,047,901	997,496	881,734	753,187
Child support enforcement (1).....	1,081,428	-	-	-	-
Crossroads center (1).....	980,816	-	-	-	-
Bridges and culverts.....	845,299	1,170,210	1,258,341	1,069,020	908,219
Unrestricted.....	25,654,348	25,622,006	21,032,852	16,100,430	16,539,000
Total primary government net assets.....	\$ 261,101,235	\$ 257,333,977	\$ 225,318,860	\$ 216,857,109	\$ 213,715,160

(1) Prior to 2007, these classifications were combined with other purposes.



Fairfield County, Ohio

**CHANGES IN NET ASSETS
LAST FIVE YEARS
ACCRUAL BASIS OF ACCOUNTING**

(Continued)

Table 2

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Expenses					
Governmental activities:					
General government:					
Legislative and executive	\$ 11,025,250	\$ 10,028,288	\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
Intergovernmental	1,663,570	1,463,123	-	-	-
Judicial	5,231,509	4,871,510	4,466,402	4,444,334	5,015,660
Public safety	13,779,703	13,073,012	11,945,218	12,492,107	12,505,036
Intergovernmental	76,173	273,767	-	-	-
Public works	11,069,718	10,266,746	10,280,770	10,568,677	9,967,532
Health	22,645,962	21,380,824	19,041,502	17,762,238	16,332,991
Intergovernmental	-	143,082	-	-	-
Human services	26,104,959	22,717,970	20,007,148	17,689,090	19,733,675
Urban redevelopment and housing	309,404	153,037	263,569	480,921	118,036
Intergovernmental	360,171	241,963	-	-	-
Transportation	271,899	231,077	216,466	184,618	234,284
Intergovernmental (1)	-	-	2,050,150	2,288,812	2,034,816
Interest and fiscal charges	1,102,165	1,157,748	1,177,427	1,118,473	998,291
Total governmental activities expenses.....	<u>93,640,483</u>	<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
Business-type activities:					
Sewer	3,591,749	3,091,816	3,082,582	2,788,141	2,713,123
Water	2,838,938	2,638,192	2,511,231	2,230,436	2,224,401
Total business-type activities expenses.....	<u>6,430,687</u>	<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>100,071,170</u>	<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	(36,428,296)	(9,522,938)	(26,462,201)	(25,954,097)	(25,916,893)
Business-type activities	(404,028)	1,020,126	1,532,495	2,213,730	2,124,937
Total primary government net (expense) revenue	<u>\$ (36,832,324)</u>	<u>\$ (8,502,812)</u>	<u>\$ (24,929,706)</u>	<u>\$ (23,740,367)</u>	<u>\$ (23,791,956)</u>

(continued)

(1) 2006-2007 presents the intergovernmental program as a category under the program which better describes the function.

Fairfield County, Ohio

CHANGES IN NET ASSETS

(Continued)

LAST FIVE YEARS

ACCRUAL BASIS OF ACCOUNTING

Table 2

	<u>2007</u>	<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	\$ 6,975,248	\$ 7,056,521	\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
Public works	1,219,981	1,247,649	1,226,720	933,884	962,700
Health	9,533,648	10,079,390	5,211,046	4,672,387	4,837,807
Human services	1,219,980	1,258,335	1,240,542	9,238	-
Permissive real property transfer taxes					
levied for general purposes	1,691,770	2,244,349	1,301,942	-	-
Lodging tax levied for public works	163,708	158,343	135,079	152,643	151,972
Sales taxes levied for					
general purposes	11,444,458	11,011,732	10,863,623	10,339,538	9,978,566
Grants and entitlements not					
restricted to specific programs.....	3,663,927	3,494,400	3,476,193	3,342,887	3,669,640
Unrestricted interest	3,772,460	3,120,995	1,699,686	774,154	810,108
Unrestricted contributions	-	-	-	5,514	590,000
Other	702,437	629,269	1,190,515	850,474	753,346
Total governmental activities.....	<u>40,387,617</u>	<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	193,689	216,650	141,679	128,949	190,508
Gain on sale of capital assets	4,000	-	-	1,848	-
Other	14,276	296	24,597	5,095	802
Total business-type activities.....	<u>211,965</u>	<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>40,599,582</u>	<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.....	3,959,321	30,778,045	6,762,980	792,327	1,642,891
Business-type activities.....	<u>(192,063)</u>	<u>1,237,072</u>	<u>1,698,771</u>	<u>2,349,622</u>	<u>2,316,247</u>
Total primary government increase (decrease) before transfers.....	<u>3,767,258</u>	<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.....	<u>-</u>	<u>(43,000)</u>	<u>-</u>	<u>1,481,771</u>	<u>-</u>
Increase (decrease) after transfers					
Governmental activities.....	3,959,321	30,821,045	6,762,980	(689,444)	1,642,891
Business-type activities.....	<u>(192,063)</u>	<u>1,194,072</u>	<u>1,698,771</u>	<u>3,831,393</u>	<u>2,316,247</u>
Total primary government increase (decrease) after transfers.....	<u>\$ 3,767,258</u>	<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 FIVE YEARS
ACCRUAL BASIS OF ACCOUNTING**

Table 3

<i>Function/Program:</i>	2007	2006	2005	2004	2003
Governmental Activities:					
General government:					
Legislative and executive	\$ 5,464,250	\$ 5,719,015	\$ 6,790,969	\$ 5,335,727	\$ 7,547,060
Judicial	2,727,507	3,143,160	2,315,755	2,450,750	2,312,779
Public safety.....	3,796,091	3,754,898	3,309,486	4,743,494	2,490,070
Intergovernmental	90,849	273,169	-	-	-
Public works	8,913,882	30,537,028	9,061,911	10,279,552	10,153,339
Health	14,113,517	13,869,606	13,707,159	12,337,204	12,085,060
Intergovernmental	-	100,255	-	-	-
Human services	21,417,353	18,161,015	15,506,432	14,865,658	14,798,967
Urban redevelopment and housing	93,998	198,364	38,197	22,646	346,872
Intergovernmental	441,661	528,937	-	-	-
Transportation	153,079	193,762	284,521	993,436	264,156
Intergovernmental (1)	-	-	720,780	252,853	517,613
Total Governmental Activities	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
Business-Type Activities:					
Sewer.....	3,313,855	3,884,368	4,022,930	4,126,499	3,987,827
Water.....	<u>2,712,804</u>	<u>2,865,766</u>	<u>3,103,378</u>	<u>3,105,808</u>	<u>3,074,634</u>
Total Business-Type Activities:	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
Total Primary Government.....	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

(1) 2006-2007 presents the intergovernmental program as a category under the program which better describes the function.

Fairfield County, Ohio

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Fund:				
Reserved.....	\$ 2,043,170	\$ 1,431,109	\$ 909,277	\$ 837,679
Unreserved.....	<u>14,686,250</u>	<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>
Total General Fund.....	<u>16,729,420</u>	<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>
All Other Governmental Funds:				
Reserved.....	\$ 4,072,015	\$ 3,211,449	\$ 3,699,827	\$ 2,835,155
Unreserved, reported in:				
Special revenue funds.....	24,857,914	23,301,557	17,385,428	18,291,709
Debt service funds.....	770,551	605,892	569,371	624,820
Capital projects funds.....	<u>1,346,381</u>	<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>
Total All Other Governmental Funds.....	<u>31,046,861</u>	<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>
Total Governmental Funds.....	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>

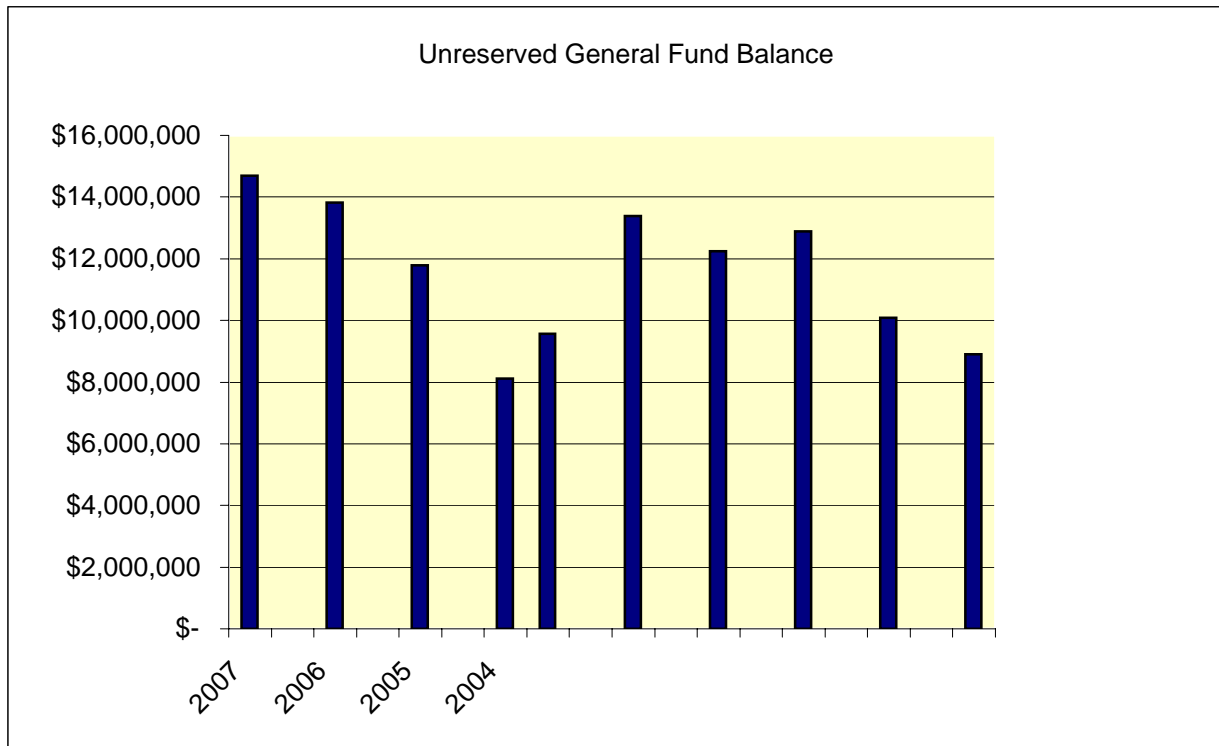


Table 4

2003	2002	2001	2000	1999	1998
\$ 1,335,868	\$ 1,351,746	\$ 1,502,510	\$ 937,686	\$ 1,515,840	\$ 870,860
9,574,256	13,379,753	12,235,503	12,896,252	10,088,332	8,893,278
<u>10,910,124</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>
\$ 4,119,624	\$ 6,506,775	\$ 3,171,625	\$ 3,286,714	\$ 3,351,868	\$ 4,601,032
16,659,055	17,647,975	15,991,233	14,386,199	12,365,605	7,997,408
403,015	295,022	398,545	144,649	117,832	132,143
601,389	184,215	(767,721)	(1,835,359)	1,086,764	754,520
<u>21,783,083</u>	<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>\$ 32,693,207</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>

Table 5

2003	2002	2001	2000	1999	1998
\$ 11,592,210	\$ 11,641,863	\$ 10,340,036	\$ 9,848,450	\$ 9,348,630	\$ 7,999,419
-	-	-	-	-	-
144,650	123,996	123,936	110,437	104,859	93,850
9,978,566	9,988,804	9,328,600	9,341,568	9,043,396	7,941,611
11,260,956	9,805,185	9,353,862	8,001,148	5,710,329	5,204,542
266,537	238,861	241,904	239,172	233,495	238,819
996,516	984,484	953,827	933,178	907,294	886,809
480,196	545,753	437,874	439,785	500,711	537,057
37,730,470	33,572,302	33,556,563	29,631,906	26,628,251	22,947,950
344,343	299,684	255,356	156,021	145,638	148,445
988,185	1,932,138	2,621,837	3,508,609	1,758,350	2,180,463
950,953	764,661	628,140	317,926	264,484	271,475
33,745	16,310	15,543	21,925	13,895	29,868
742,845	727,655	1,023,400	470,668	422,679	678,921
<u>75,510,172</u>	<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>
9,159,276	8,079,937	8,100,988	7,760,629	6,983,490	6,272,027
5,015,337	4,167,677	4,106,356	3,419,942	3,135,607	3,168,115
12,431,906	9,686,102	9,093,218	8,121,082	7,574,774	6,752,267
7,695,997	5,004,435	7,003,727	5,798,044	5,116,155	6,488,762
16,364,307	15,308,133	12,734,022	11,274,713	10,789,334	10,782,909
19,856,756	19,178,229	20,982,031	16,458,489	10,309,656	10,044,418
118,036	383,772	140,745	862	2,240	511,334
147,818	129,908	77,635	142,919	65,348	74,228
230,384	708,833	766,785	576,717	526,004	479,685
-	-	-	-	-	67,031
2,520,483	1,742,673	511,524	272,679	341,318	394,158
11,146,471	7,125,594	9,112,789	8,628,416	4,464,029	1,501,259
12,309,709	1,708,612	1,516,729	440,048	354,019	384,573
1,053,482	905,595	1,042,221	498,852	264,357	262,995
202,863	-	-	-	-	-
<u>98,252,825</u>	<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>(22,742,653)</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>
35,115	243,829	708,770	33,879	39,390	37,410
838,716	293,242	524,676	698,620	59,850	242,243
5,100,000	9,875,000	820,000	930,000	-	-
517,000	-	-	-	-	-
-	983,367	-	-	-	-
9,255,000	-	6,930,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	34,170	-	-	-	-
324,543	-	-	-	-	-
-	-	-	-	-	-
6,188,556	8,268,727	5,043,957	5,368,251	3,372,040	5,038,137
(6,188,556)	(9,376,740)	(5,003,957)	(5,368,251)	(3,349,960)	(5,038,137)
<u>16,070,374</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>\$ (6,672,279)</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>
16.4%	3.9%	4.1%	1.7%	1.3%	1.4%

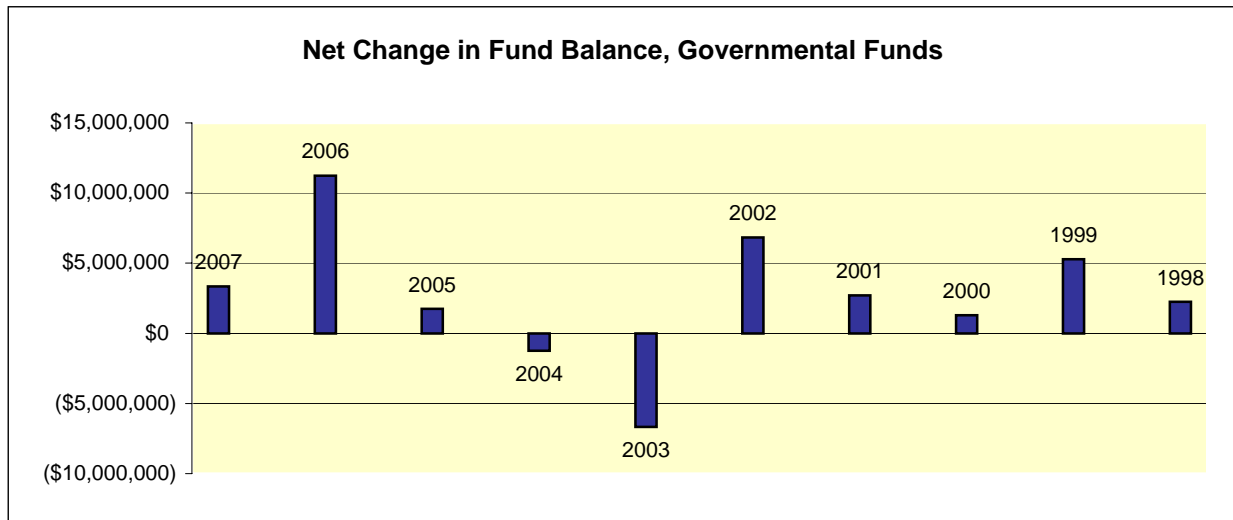
(continued)

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>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780
Commercial/Industrial/Public Utility/Mineral.....	428,477,060	414,445,720	415,669,580	382,163,710
Assessed Valuation.....	2,797,269,060	2,710,651,260	2,622,389,290	2,335,579,490
Estimated True Value	7,992,197,314	7,744,717,886	7,492,540,829	6,673,084,257
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	96,038,050	104,442,650	105,193,430	104,715,800
Estimated True Value	384,152,200	417,770,600	420,773,720	418,863,200
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	79,597,464	104,518,635	131,234,443	138,685,493
Estimated True Value	636,779,712	557,432,720	524,937,772	554,741,972
<u>Total</u>				
Assessed Valuation.....	2,972,904,574	2,919,612,545	2,858,817,163	2,578,980,783
Estimated True Value	9,013,129,226	8,719,921,206	8,438,252,321	7,646,689,429
Assessed Value Ratio.....	32.98%	33.48%	33.88%	33.73%
Weighted Average Tax Rate.....	\$ 7.10	\$ 7.12	\$ 5.48	\$ 5.15

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

2003	2002	2001	2000	1999	1998
\$ 1,875,365,030	\$ 1,820,786,570	\$ 1,540,112,430	\$ 1,484,420,430	\$ 1,431,657,300	\$ 1,266,832,250
379,922,290	369,015,650	289,737,100	283,704,650	267,568,500	233,465,330
2,255,287,320	2,189,802,220	1,829,849,530	1,768,125,080	1,699,225,800	1,500,297,580
6,443,678,057	6,256,577,771	5,228,141,514	5,051,785,943	4,854,930,857	4,286,564,514
99,663,470	95,192,990	91,473,470	105,431,000	105,671,740	111,108,850
398,653,880	380,771,960	261,352,771	301,231,429	301,919,257	317,453,857
146,455,872	152,059,287	147,791,871	147,061,622	134,346,667	134,348,689
585,823,488	608,237,148	591,167,484	588,246,488	537,386,668	537,394,756
2,501,406,662	2,437,054,497	2,069,114,871	2,020,617,702	1,939,244,207	1,745,755,119
7,428,155,425	7,245,586,879	6,080,661,770	5,941,263,859	5,694,236,782	5,141,413,127
33.67%	33.64%	34.03%	34.01%	34.06%	33.95%
\$ 5.17	\$ 5.19	\$ 5.56	\$ 5.59	\$ 5.47	\$ 4.96

Fairfield County, Ohio

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

	2007	2006	2005	2004
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.742134	0.744773	0.124711	0.136181
Commercial/Industrial/Public Utility/Mineral Real.....	0.742289	0.750000	0.170911	0.183739
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.403775	0.440910
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.475595	0.511293
General Business/Public Utility Personal.....	0.000000	0.000000	1.000000	1.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.834227	0.837193	0.843068	0.920605
Commercial/Industrial/Public Utility/Mineral Real.....	0.839870	0.848594	0.834376	0.897004
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.380920	0.415953
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.414786	0.445920
General Business/Public Utility Personal.....	0.000000	0.000000	1.000000	1.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.979024	1.986062	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.979438	2.000000	0.000000	0.000000
General Business/Public Utility Personal.....	2.000000	2.000000	0.000000	0.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.453086	0.454697	0.457888	0.422825
Commercial/Industrial/Public Utility/Mineral Real.....	0.468153	0.473016	0.465090	0.406728
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.453086	0.454697	0.457888	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.468153	0.473016	0.465090	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	4.461557	4.477422	2.668250	2.336474
Commercial/Industrial/Public Utility/Mineral Real.....	4.497903	4.544626	2.825848	2.444684
General Business/Public Utility Personal.....	4.950000	4.950000	4.950000	4.450000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.061557	7.077422	5.268250	4.936474
Commercial/Industrial/Public Utility/Mineral Real.....	7.097903	7.144626	5.425848	5.044684
General Business/Public Utility Personal.....	7.550000	7.550000	7.550000	7.050000

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

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

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

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

Source: Fairfield County Auditor's Office

Table 7

2003	2002	2001	2000	1999	1998
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.137340	0.138279	0.159433	0.160080	0.161036	0.177509
0.182124	0.179950	0.221847	0.223665	0.225872	0.245801
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.444665	0.447707	0.516196	0.518292	0.521385	0.574720
0.506800	0.500750	0.617339	0.622399	0.628542	0.683998
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.928445	0.934796	1.077800	1.082177	1.088636	0.284014
0.889122	0.878509	1.083052	1.091929	1.102708	0.393281
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.419495	0.422364	0.486976	0.488953	0.491871	0.542187
0.442002	0.436726	0.538408	0.542821	0.548179	0.596544
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
0.426426	0.429343	0.495023	0.497033	0.339127	0.373818
0.403154	0.398342	0.491087	0.495113	0.385843	0.419886
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
2.356371	2.372489	2.735428	2.746535	2.602055	1.952248
2.423202	2.394277	2.951733	2.975927	2.891144	2.339510
4.450000	4.450000	4.450000	4.450000	4.450000	4.450000
4.956371	4.972489	5.335428	5.346535	5.202055	4.552248
5.023202	4.994277	5.551733	5.575927	5.491144	4.939510
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)

	2007	2006	2005	2004
<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.....	5.215149	5.217581	5.217553	5.390136
Commercial/Industrial/Public Utility/Mineral Real.....	5.039577	4.990753	4.958303	5.193981
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.828565	2.830481	2.830477	2.971048
Commercial/Industrial/Public Utility/Mineral Real.....	2.716469	2.677909	2.652289	2.845605
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.554398	14.589714	14.752821	13.316081
Commercial/Industrial/Public Utility/Mineral Real.....	14.969594	14.949982	15.091833	13.408065
General Business/Public Utility Personal.....	18.050000	18.050000	18.050000	15.300000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.964925	9.995606	10.132160	8.428798
Commercial/Industrial/Public Utility/Mineral Real.....	10.322206	10.305276	10.423382	8.524340
General Business/Public Utility Personal.....	13.150000	13.150000	13.150000	10.400000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.580232	7.602642	6.879908	7.219988
Commercial/Industrial/Public Utility/Mineral Real.....	7.418270	7.441282	6.593288	6.984418
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.526471	2.532947	2.535343	2.659947
Commercial/Industrial/Public Utility/Mineral Real.....	2.412292	2.416343	2.420160	2.564181
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.441880	9.359381	10.274688	9.038037
Commercial/Industrial/Public Utility/Mineral Real.....	8.487836	8.550876	9.252673	7.997627
General Business/Public Utility Personal.....	11.200000	11.100000	13.100000	12.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.803977	6.719366	7.612152	6.310383
Commercial/Industrial/Public Utility/Mineral Real.....	5.970040	6.012035	6.716641	5.399716
General Business/Public Utility Personal.....	8.300000	8.200000	10.200000	9.300000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2003	2002	2001	2000	1999	1998
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
5.403769	5.129163	5.690272	5.702542	5.707240	6.129028
5.189169	4.706035	5.937198	5.935210	5.939727	6.517863
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.981871	2.706191	3.124896	3.134354	3.137972	3.466332
2.842267	2.373887	3.320648	3.318652	3.322016	3.748653
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
11.396656	9.809257	10.747350	10.803122	10.820723	12.986707
11.540086	10.041357	12.669056	12.724727	12.723819	12.783397
15.300000	15.300000	15.300000	15.300000	15.300000	15.300000
8.514524	6.916416	7.739012	7.787446	7.802614	8.907976
8.549190	7.054808	9.454414	9.499906	9.498998	9.538380
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000
7.234855	7.246266	6.934814	6.967613	6.988346	7.465283
7.041421	7.041421	7.542204	7.542204	7.743735	7.744673
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.665252	2.668038	2.276127	2.285071	2.290690	2.421626
2.579039	2.579039	2.620641	2.620641	2.662920	2.664044
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.068726	9.103249	9.218364	5.262377	5.302795	5.572834
7.979438	7.843824	9.254914	5.970181	5.989333	6.067974
12.200000	12.200000	12.200000	8.200000	8.200000	8.200000
6.336928	6.366674	6.851198	2.892090	2.925733	3.154627
5.383713	5.264711	6.849965	3.510051	3.526117	3.592045
9.300000	9.300000	9.300000	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)

	2007	2006	2005	2004
Overlapping Rates by Taxing District				
<u>Townships</u>				
Hocking Township.....				
Residential/Agricultural Real.....	4.316884	4.318276	4.324116	4.451994
Commercial/Industrial/Public Utility/Mineral Real.....	3.856736	3.855640	3.853046	3.946182
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.....	3.475945	3.483750	3.489623	3.562930
Commercial/Industrial/Public Utility/Mineral Real.....	3.902308	3.904450	3.904450	4.075165
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.473819	6.496145	8.134695	8.585046
Commercial/Industrial/Public Utility/Mineral Real.....	8.315886	6.325852	7.719336	8.053496
General Business/Public Utility Personal.....	9.100000	7.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	6.273819	4.296145	5.934695	6.385046
Commercial/Industrial/Public Utility/Mineral Real.....	6.115886	4.125852	5.519336	5.853496
General Business/Public Utility Personal.....	6.900000	4.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	4.747937	4.761642	4.758543	4.956316
Commercial/Industrial/Public Utility/Mineral Real.....	4.498550	4.499021	4.225171	4.346938
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	2.647937	2.661642	2.658543	2.856316
Commercial/Industrial/Public Utility/Mineral Real.....	2.398550	2.399021	2.125171	2.246938
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.961575	13.357674	13.383088	12.657826
Commercial/Industrial/Public Utility/Mineral Real.....	14.646864	14.298359	14.433868	11.865108
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.292099	5.661472	5.671014	5.730572
Commercial/Industrial/Public Utility/Mineral Real.....	6.585686	6.203875	6.233868	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.

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
4.463132	4.467290	3.510164	3.512073	3.513441	3.613833
3.957570	3.881060	3.680192	3.680192	3.688371	3.702428
4.700000	4.700000	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
3.567135	3.570825	3.863360	3.885853	3.902823	4.081690
4.076165	3.846030	4.341650	4.340228	4.341875	4.342610
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.571630	7.586710	8.249878	5.282939	5.291187	5.618350
7.166247	7.094392	8.700539	6.042191	6.047687	6.057341
9.100000	9.100000	9.100000	6.600000	6.600000	6.600000
5.371630	5.386710	6.049878	3.082939	3.091187	3.418350
4.966247	4.894392	6.500539	3.842191	3.847687	3.857341
6.900000	6.900000	6.900000	4.400000	4.400000	4.400000
4.970370	4.984960	5.416415	5.435726	5.451896	5.966836
4.346938	4.225996	5.976171	5.990305	6.000000	6.000000
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.870370	2.884960	3.316415	3.335726	3.518960	3.886836
2.246938	2.125996	3.876171	3.890305	3.900000	3.900000
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
12.328265	11.700502	13.555128	11.689988	9.700795	10.214675
10.799680	10.707988	14.100861	12.935073	10.899540	11.063765
15.200000	15.200000	15.200000	15.200000	13.200000	13.950000
5.743811	5.654202	6.706986	4.813498	4.817623	5.576685
5.681086	5.575688	6.998629	5.832840	5.821270	6.282555
7.000000	7.000000	7.000000	7.000000	7.000000	7.750000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2007	2006	2005	2004
<u>Overlapping Rates by Taxing District</u>				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.278948	9.310399	9.175531	9.907761
Commercial/Industrial/Public Utility/Mineral Real.....	9.238961	9.436581	8.915380	9.452246
General Business/Public Utility Personal.....	13.850000	13.850000	13.650000	13.650000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.578948	7.610399	7.675531	8.407761
Commercial/Industrial/Public Utility/Mineral Real.....	7.538961	7.736581	7.415380	7.952246
General Business/Public Utility Personal.....	12.150000	12.150000	12.150000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	8.481112	5.486792	5.299553	5.443998
Commercial/Industrial/Public Utility/Mineral Real.....	8.466850	5.476934	5.208895	5.351296
General Business/Public Utility Personal.....	8.600000	5.600000	5.600000	5.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	6.281112	3.286792	3.099553	3.243998
Commercial/Industrial/Public Utility/Mineral Real.....	6.266850	3.276934	3.008895	3.151296
General Business/Public Utility Personal.....	6.400000	3.400000	3.400000	3.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	23.287606	23.589678	23.689296	24.221701
Commercial/Industrial/Public Utility/Mineral Real.....	23.209892	23.519981	23.630594	24.296911
General Business/Public Utility Personal.....	38.400000	38.700000	38.800000	39.300000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.479106	24.782440	24.779566	24.802988
Commercial/Industrial/Public Utility/Mineral Real.....	24.692908	24.833133	24.705364	25.311468
General Business/Public Utility Personal.....	48.500000	48.800000	48.800000	48.800000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	20.000008	20.000014	20.000005	20.000008
Commercial/Industrial/Public Utility/Mineral Real.....	20.092563	20.000035	20.000030	20.534342
General Business/Public Utility Personal.....	42.300000	42.300000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	31.337125	31.367616	32.966715	33.787692
Commercial/Industrial/Public Utility/Mineral Real.....	33.551204	33.645047	34.949623	33.750836
General Business/Public Utility Personal.....	61.150000	61.150000	60.900000	60.950000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	24.187764	24.693592	24.900474	21.885453
Commercial/Industrial/Public Utility/Mineral Real.....	24.657256	25.188182	24.892200	22.237930
General Business/Public Utility Personal.....	45.400000	45.900000	46.100000	43.000000
Lancaster City Schools.....				
Residential/Agricultural Real.....	26.449314	26.397391	26.506914	24.360133
Commercial/Industrial/Public Utility/Mineral Real.....	30.531064	30.490806	30.253593	28.360542
General Business/Public Utility Personal.....	68.500000	68.400000	68.400000	64.600000

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
10.046459	6.323302	6.958430	6.985503	7.269868	7.593911
9.442057	5.582475	6.338776	6.567297	6.880412	7.480323
13.650000	9.800000	9.800000	9.800000	10.050000	10.050000
8.546459	4.823330	5.458430	5.485503	5.769868	6.093911
7.942057	4.082475	4.838776	5.067297	5.360412	5.980323
12.150000	8.300000	8.300000	8.300000	8.550000	8.550000
4.949195	4.946271	5.343870	4.972135	4.973435	4.177389
4.794356	4.762352	5.520762	5.433093	5.436552	4.690361
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
2.749195	2.746271	3.143870	2.772135	2.773435	1.977389
2.594356	2.562352	3.320762	3.233093	3.236552	2.490361
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
26.423358	26.427123	27.098630	26.917594	22.626453	21.459298
26.396043	26.136689	27.408994	27.231792	22.966966	21.647520
42.300000	42.300000	42.500000	42.300000	38.000000	37.000000
24.804717	25.005214	27.064240	28.020147	28.049223	30.349925
24.965955	24.917635	30.677015	31.566225	31.581340	34.711991
48.800000	49.000000	50.000000	50.900000	50.900000	51.400000
20.000013	20.000010	20.000005	20.000009	20.000000	20.103627
20.538894	20.000014	21.566647	23.058480	23.080368	23.056984
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
33.942596	35.572391	29.373327	29.698886	31.395273	33.049570
35.240553	38.449088	32.072282	32.892050	35.398160	37.900842
61.100000	62.700000	55.810000	55.810000	55.760000	56.360000
21.893329	21.902446	22.210811	22.222334	22.232347	22.753301
22.237910	21.696893	22.291706	22.289654	22.283386	22.595109
43.000000	43.000000	43.100000	43.100000	43.100000	43.400000
24.453313	24.506523	27.667349	27.711177	27.803655	30.167052
28.501603	28.420406	33.020661	32.691697	32.871196	35.727185
64.600000	64.600000	64.600000	64.600000	64.600000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2007	2006	2005	2004
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	25.995747	26.197843	26.199478	26.234122
Commercial/Industrial/Public Utility/Mineral Real.....	26.200059	26.399385	26.203841	26.893427
General Business/Public Utility Personal.....	43.800000	44.000000	44.000000	44.000000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.998210	24.986193	25.466108	25.443069
Commercial/Industrial/Public Utility/Mineral Real.....	25.897418	25.915909	26.943244	27.205453
General Business/Public Utility Personal.....	35.720000	35.720000	35.720000	35.720000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	40.400316	36.794741	37.401946	40.212664
Commercial/Industrial/Public Utility/Mineral Real.....	41.717053	38.656987	38.292281	40.203231
General Business/Public Utility Personal.....	80.750000	77.050000	77.500000	78.000000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	30.523603	30.526988	32.700078	31.365681
Commercial/Industrial/Public Utility/Mineral Real.....	36.964515	36.717145	39.446888	37.316063
General Business/Public Utility Personal.....	58.200000	58.200000	58.530000	57.110000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	31.389303	33.768420	26.842760	25.964317
Commercial/Industrial/Public Utility/Mineral Real.....	31.401724	33.786995	27.074743	26.200257
General Business/Public Utility Personal.....	37.300000	39.670000	32.620000	31.700000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.100017	26.200017	26.600017	26.600017
Commercial/Industrial/Public Utility/Mineral Real.....	29.245581	26.200017	26.720362	26.927419
General Business/Public Utility Personal.....	34.100000	31.200000	31.600000	31.600000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	27.100008	27.800008	27.800008	29.803750
Commercial/Industrial/Public Utility/Mineral Real.....	27.100008	27.800008	27.800008	30.018187
General Business/Public Utility Personal.....	35.000000	35.700000	35.700000	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	3.000000	2.800000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	2.800000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	2.800000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000004	1.999990	2.000002	2.000002
Commercial/Industrial/Public Utility/Mineral Real.....	1.999999	1.999633	2.007883	1.993825
General Business/Public Utility Personal.....	3.200000	3.200000	3.200000	3.200000

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
27.119027	23.020171	23.514180	23.717796	23.721352	24.000003
27.873598	23.091069	23.688494	23.893008	23.889230	24.006088
45.200000	41.100000	41.400000	41.600000	41.600000	41.700000
25.503672	25.780041	25.718858	22.971998	23.623433	23.568825
27.177065	27.278697	26.266220	24.986289	26.342585	24.764258
35.720000	35.720000	35.720000	32.800000	32.800000	32.800000
32.687411	32.935932	35.485208	31.601706	31.781839	35.452173
31.665967	31.209597	34.036770	30.713668	31.261710	35.552657
70.100000	70.100000	70.300000	66.360000	66.360000	68.960000
31.405275	30.601995	30.816438	31.040390	33.771868	34.029851
37.190146	36.963534	37.174553	37.258164	38.051531	38.378423
57.100000	54.180000	54.290000	54.390000	54.020000	54.200000
26.173479	27.718863	28.031678	28.069913	30.379757	25.624325
26.453205	27.860967	28.229753	28.232584	33.731052	28.951052
31.900000	42.880000	43.150000	43.150000	45.160000	40.380000
26.600017	26.600017	26.600017	26.600017	20.000017	20.000017
26.958432	26.600017	26.628048	26.600017	20.000017	20.000017
31.600000	31.600000	31.600000	31.600000	25.000000	25.000000
29.829045	30.100008	32.100008	32.600008	32.800008	34.772438
30.018187	30.100008	32.113822	32.600008	32.800008	35.279575
37.700000	38.000000	40.000000	40.500000	40.700000	42.650000
2.000000	2.000000	2.000000	2.000000	2.000000	1.200000
2.000000	2.000000	2.000000	2.000000	2.000000	1.200000
2.000000	2.000000	2.000000	2.000000	2.000000	1.200000
3.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.000000	2.000000	2.000000	2.000000	2.000000	2.000000
1.999608	2.000882	2.000005	2.000001	2.003737	2.000000
2.066969	2.094114	2.086347	2.335689	2.340327	2.321761
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)

	2007	2006	2005	2004
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.394243	4.599216	4.599231	4.884327
Commercial/Industrial/Public Utility/Mineral Real.....	5.095911	4.343478	4.343478	4.429710
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	1.900000	2.305972
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	2.394988
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	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.....	2.342156	2.351312	2.389704	2.473720
Commercial/Industrial/Public Utility/Mineral Real.....	2.573836	2.571480	2.585076	2.652860
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2003	2002	2001	2000	1999	1998
4.884327	4.858680	4.231635	4.231635	4.231395	0.452446
4.403358	4.403358	5.086188	5.083494	5.083143	5.063026
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
2.304781	2.302903	2.414983	2.416729	2.417662	2.494945
2.393542	2.385034	2.727151	2.726506	2.726506	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
2.539462	2.540124	2.697260	2.697928	2.697628	2.776632
2.652860	2.652860	3.013064	3.013064	3.012692	3.013880
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)

	2007	2006	2005	2004
Overlapping Rates by Taxing District				
Millersport Village.....				
Residential/Agricultural Real.....	10.788590	8.791062	8.784707	7.618493
Commercial/Industrial/Public Utility/Mineral Real.....	9.762102	7.762102	7.841871	7.232177
General Business/Public Utility Personal.....	11.900000	9.900000	9.900000	9.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.160104	6.198059	6.245072	6.703982
Commercial/Industrial/Public Utility/Mineral Real.....	6.979109	7.109866	6.788682	7.185271
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	5.552033	5.549333	5.539673	5.656480
Commercial/Industrial/Public Utility/Mineral Real.....	5.002153	5.009169	5.010178	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.....	3.744185	3.746010	3.754726	3.917226
Commercial/Industrial/Public Utility/Mineral Real.....	3.676223	3.671831	3.671831	3.877070
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	3.623404	3.622284	3.623260	3.822140
Commercial/Industrial/Public Utility/Mineral Real.....	3.977996	3.977996	3.977996	4.196580
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.700000	4.700000	4.279228	4.340743
Commercial/Industrial/Public Utility/Mineral Real.....	4.681013	4.700000	3.852455	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.....	8.084426	8.210628	8.836145	8.878858
Commercial/Industrial/Public Utility/Mineral Real.....	7.784295	7.628224	9.525925	9.478350
General Business/Public Utility Personal.....	11.000000	11.000000	11.000000	11.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
7.653555	7.649062	5.768689	5.771408	5.771064	6.163748
7.232177	7.156943	7.430359	7.430359	7.430359	7.466531
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.887781	7.024467	7.738631	4.944422	4.995094	5.260711
7.162022	6.902703	7.735188	4.516880	4.553719	4.944334
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.655279	5.653030	6.527317	5.527729	5.534520	5.702103
5.163954	4.911430	6.664245	5.664245	5.663687	5.663687
10.300000	10.300000	10.300000	9.300000	9.300000	9.300000
0.700000	0.700000	0.760000	0.760000	0.770000	0.780000
0.700000	0.700000	0.760000	0.760000	0.770000	0.780000
0.700000	0.700000	0.760000	0.760000	0.770000	0.780000
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
3.922267	3.908174	4.632235	4.633767	4.633776	3.738481
3.876182	3.876182	4.695470	4.695470	4.695470	4.268358
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.820648	3.811368	4.334740	4.335720	4.335820	4.583420
4.196580	4.196580	5.627900	5.611640	5.611640	5.627964
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.364673	4.371965	3.240063	3.241620	3.237700	3.444123
4.000475	3.731843	4.566798	4.566798	4.566798	4.566560
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
8.911098	10.035095	11.321770	8.439295	9.388695	6.653030
9.831088	10.194855	12.504938	9.147692	10.675345	9.563165
11.000000	11.000000	16.000000	13.000000	13.000000	13.000000

(continued)

Fairfield County, Ohio

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

	2007	2006	2005	2004
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.....	5.760104	5.798059	5.845073	6.303982
Commercial/Industrial/Public Utility/Mineral Real.....	6.579109	6.709866	6.388682	6.785271
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	3.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	3.000000	0.000000	0.000000	0.000000
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	7.443851	7.489049	3.503477	3.890660
Commercial/Industrial/Public Utility/Mineral Real.....	8.256916	8.255292	4.185446	4.500833
General Business/Public Utility Personal.....	9.270000	9.270000	5.270000	5.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.455988	0.457400	0.460900	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.465796	0.467100	0.463000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</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
6.487781	6.624467	7.338631	4.544422	4.595094	4.860711
6.762022	6.502703	7.335188	4.116879	4.153719	4.544334
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
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
3.899686	3.300748	3.813698	3.826506	3.843312	4.476860
4.493354	3.913901	4.918779	4.925096	4.920587	4.924751
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)	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	21,235,619	\$ 20,166,138	\$ 14,694,865	\$ 13,071,260
Current Tax Collections.....		19,829,126	19,327,970	14,127,221	11,857,308
Percent of Current Collections to Levy.....		93.38%	95.84%	96.14%	90.71%
Delinquent Tax Collections.....(1)		663,104	610,488	404,999	378,163
Total Tax Collections.....		20,492,230	19,938,458	14,532,220	12,235,471
Ratio of Total Collections to Levy.....		96.50%	98.87%	98.89%	93.61%
Outstanding Delinquent Taxes..... (2)		1,406,493	1,351,690	934,050	1,480,608
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		6.62%	6.70%	6.36%	11.33%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	585,246	\$ 742,823	\$ 918,356	\$ 923,956
Current Tax Collections.....		498,088	531,752	677,504	734,668
Percent of Current Collections to Levy.....		85.11%	71.59%	73.77%	79.51%
Delinquent Tax Collections.....(1)		9,070	11,875	15,708	3,851
Total Tax Collections.....		507,157	543,627	693,212	738,519
Ratio of Total Collections to Levy.....		86.66%	73.18%	75.48%	79.93%
Outstanding Delinquent Taxes..... (2)		138,002	248,410	145,061	74,678
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		23.58%	33.44%	15.80%	8.08%

- (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

2003	2002	2001	2000	1999	1998
\$ 12,088,256	\$ 11,886,806	\$ 10,937,192	\$ 10,485,370	\$ 9,978,626	\$ 7,824,908
11,470,595	11,178,974	10,308,937	9,958,037	9,451,561	7,475,645
94.89%	94.05%	94.26%	94.97%	94.72%	95.54%
379,356	293,114	268,290	277,866	215,496	150,738
11,849,951	11,472,088	10,577,227	10,235,903	9,667,057	7,626,383
98.03%	96.51%	96.71%	97.62%	96.88%	97.46%
678,642	650,784	598,139	524,307	463,210	308,930
5.61%	5.47%	5.47%	5.00%	4.64%	3.95%
\$ 932,940	\$ 969,153	\$ 928,624	\$ 935,347	\$ 847,380	\$ 849,643
823,653	934,310	830,427	914,210	839,344	756,360
88.29%	96.40%	89.43%	97.74%	99.05%	89.02%
11,259	116,490	14,496	59,349	52,694	4,342
834,912	1,050,800	844,923	973,559	892,038	760,702
89.49%	108.42%	90.99%	104.09%	105.27%	89.53%
26,972	88,039	54,292	17,409	75,408	111,471
2.89%	9.08%	5.85%	1.86%	8.90%	13.12%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2007 and 1998 (1)

Table 9

		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 21,717,280	0.77%
Anyi Apartments LLC	Apartments	9,692,950	0.35%
Creekside I Acquisitions LLC	Apartments	7,777,420	0.28%
Pickerington Apartments LLC	Apartments	6,232,070	0.22%
Anchor Hocking CG Operating Co LLC	Developer	5,888,290	0.21%
Regency Centers LP	Developer	5,583,740	0.20%
Dominion Homes Inc	Residential Homes	5,488,080	0.20%
Lakes Edge Partnership	Apartments	5,320,320	0.19%
Brooksedge Apartments LLC	Apartments	4,998,530	0.18%
Helber Lloyd F	Developer	4,682,570	0.17%
Total		<u>\$ 77,381,250</u>	<u>2.77%</u>
Total Countywide Valuations		<u>\$ 2,797,269,060</u>	

		1998	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	\$ 23,918,700	1.59%
Associated Estates Realty Corporation	Business	7,441,920	0.50%
Anchor Hocking Glass Corporation	Glass	5,825,530	0.39%
T & M Pickerington Dev Ltd	Business	3,281,950	0.22%
Meijer Inc	Retail	3,248,780	0.22%
Lakes Edge Partnership	Apartments	3,200,570	0.21%
Lancaster Phase One Group	Apartments	3,048,200	0.20%
Interstate Limited Partnership	Apartments	2,924,460	0.20%
Ralston Food Incorporated	Food	2,586,950	0.17%
Homewood Corporation	Developer	2,383,120	0.16%
Total		<u>\$ 57,860,180</u>	<u>3.86%</u>
Total Countywide Valuations		<u>\$ 1,500,297,580</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2007 and 1998 (1)

Table 10

		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power Company	Public Utility	\$ 29,682,740	30.91%
Columbia Gas Transmission	Public Utility	27,651,570	28.79%
South Central Power	Public Utility	20,815,990	21.68%
Texas Eastern Transmission	Public Utility	6,558,330	6.83%
Columbus Southern Power Company	Public Utility	4,424,630	4.61%
Columbia Gas of Ohio Inc	Public Utility	2,921,750	3.04%
Dominion Transmission Inc	Public Utility	1,037,400	1.08%
Pennsylvania Lines LLC	Public Utility	743,680	0.77%
Northeast Ohio Natural Gas	Public Utility	838,800	0.87%
National Gas & Oil Cooperative	Public Utility	283,670	0.30%
Total		<u>\$ 94,958,560</u>	<u>98.88%</u>
Total Countywide Valuations		<u>\$ 96,038,050</u>	

		1998	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power	Public Utility	\$ 26,302,200	23.67%
Columbia Gas Transmission	Public Utility	22,796,940	20.52%
Ohio Bell Telephone	Public Utility	18,119,960	16.31%
South Central Power	Public Utility	11,527,840	10.38%
Columbia Gas of Ohio Inc	Public Utility	8,576,840	7.72%
Texas Eastern Transmission	Public Utility	7,218,940	6.50%
GET North Inc	Public Utility	5,474,020	4.93%
Columbus Southern Power Co	Public Utility	2,354,590	2.12%
Can Rail	Public Utility	1,262,680	1.14%
CNG Transmission Corporation	Public Utility	970,780	0.87%
Total		<u>\$ 104,604,790</u>	<u>94.16%</u>
Total Countywide Valuations		<u>\$ 111,108,850</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2007 and 1998 (1)

Table 11

		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
McDermott Inc (Diamon Power)	Electronics	\$ 3,345,450	4.20%
Anchor Hocking CG Operating	Glass	3,236,234	4.07%
Ralcorp Holdings Inc	Food	3,167,870	3.98%
Crown Cork & Seal	Manufacturer	2,294,140	2.88%
Nifco America Corporation	Manufacturer	2,148,500	2.70%
Cyril Scott	Paper/Printing	2,085,850	2.62%
Newark Group	Recycled Paper	1,866,290	2.34%
Time Warner Cable	Cable Television	1,493,470	1.88%
Kroger Company	Grocer/Retail Market	1,360,600	1.71%
Verizon North	Cellular Telephones	1,250,920	1.57%
Total		<u>\$ 22,249,324</u>	<u>27.95%</u>
Total Countywide Valuations		<u>\$ 79,597,464</u>	

		1998	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass Manufacturer	\$ 16,250,270	12.10%
McDermott Incorporated	Electronics	7,118,550	5.30%
Ralston Food Inc	Food	6,773,050	5.04%
Cyril Scott Company	Paper	3,974,970	2.96%
International Paper	Paper	2,998,260	2.23%
Lancaster Glass	Glass	2,077,210	1.55%
Anchor Hocking Packaging	Glass/Packaging	2,073,260	1.54%
Anchor Hocking Corporation	Glass Manufacturer	1,540,574	1.15%
Drew Shoe Company	Shoe Manufacturer	1,509,200	1.12%
Bailey Corporation	Plastics	1,443,480	1.07%
Total		<u>\$ 45,758,824</u>	<u>34.06%</u>
Total Countywide Valuations		<u>\$ 134,348,689</u>	

(1) The amounts presented represent the assessed values upon which 2007 and 1998 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
2007	141.32	\$ 9,013,129,226	\$ 18,711,171	0.21%	\$132.40
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

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
2007	\$ 2,355,110	\$ 18,711,171	\$ 1,000,000	\$ 52,220	\$ 693,950
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

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)
\$ 23,454,119	\$ 350,000	\$ 1,267,012	\$ 68,461	\$ 25,263	\$ 47,977,306	1.05%	\$ 339.50
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

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Total assessed property value.....	\$ 2,972,904,574	\$ 2,919,612,545	\$ 2,858,817,163	\$ 2,578,980,783
Total outstanding debt:				
General obligation bonds payable.....	\$ 41,455,000	\$ 43,525,000	\$ 45,520,000	\$ 37,080,000
Notes payable.....	1,350,000	1,735,000	2,322,000	10,820,000
Loans payable.....	52,220	79,067	104,816	194,501
Special assessment bonds payable.....	2,295,000	2,560,000	2,841,000	3,110,715
OPWC sewer loan payable.....	68,461	72,739	77,018	81,297
EPA refunding loan payable.....	1,267,012	1,453,429	1,633,419	1,807,202
Total gross indebtedness.....	<u>46,487,693</u>	<u>49,425,235</u>	<u>52,498,253</u>	<u>53,093,715</u>
Less:				
General obligation bonds payable.....	(30,030,000)	(31,510,000)	(36,025,000)	(27,200,000)
Notes payable.....	(350,000)	(700,000)	(900,000)	(10,300,000)
Special assessment bonds payable.....	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)
OPWC sewer loan payable.....	(68,461)	(72,739)	(77,018)	(81,297)
EPA refunding loan payable.....	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)
Amount available in the debt service fund for general obligations.....	(606,255)	(451,861)	(425,099)	(517,947)
Total net debt applicable to debt limit.....	<u>11,870,965</u>	<u>12,677,206</u>	<u>10,596,717</u>	<u>10,076,554</u>
Overall legal debt limit.....(1)	<u>72,822,614</u>	<u>71,490,314</u>	<u>69,970,429</u>	<u>62,974,520</u>
Legal debt margin.....	<u>\$ 60,951,649</u>	<u>\$ 58,813,108</u>	<u>\$ 59,373,712</u>	<u>\$ 52,897,966</u>
Legal debt margin within debt limit.....	83.70%	82.27%	84.86%	84.00%
Unvoted debt limitation				
1% of assessed valuation.....	<u>\$ 29,729,046</u>	<u>\$ 29,196,125</u>	<u>\$ 28,588,172</u>	<u>\$ 25,789,808</u>
Total gross indebtedness.....	46,487,693	49,425,235	52,498,253	53,093,715
Less:				
General obligation bonds payable.....	(30,030,000)	(31,510,000)	(36,025,000)	(27,200,000)
Notes payable.....	(350,000)	(700,000)	(900,000)	(10,300,000)
Special assessment bonds payable.....	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)
OPWC sewer loan payable.....	(68,461)	(72,739)	(77,018)	(81,297)
EPA refunding loan payable.....	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)
Amount available in the debt service fund for general obligations.....	(606,255)	(451,861)	(425,099)	(517,947)
Net debt within unvoted debt limitation.....	<u>11,870,965</u>	<u>12,677,206</u>	<u>10,596,717</u>	<u>10,076,554</u>
Unvoted legal debt margin within 1% limitations.....	<u>\$ 17,858,081</u>	<u>\$ 16,518,919</u>	<u>\$ 17,991,455</u>	<u>\$ 15,713,254</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	60.07%	56.58%	62.93%	60.93%

(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

2003	2002	2001	2000	1999	1998
<u>\$ 2,501,406,662</u>	<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>
\$ 34,600,000	\$ 19,270,000	\$ 19,950,000	\$ 13,410,000	\$ 13,660,000	\$ 5,900,000
16,448,000	25,701,632	21,175,000	19,481,000	8,819,000	6,075,000
517,000	-	-	-	-	-
1,847,000	2,031,367	1,158,000	1,262,760	674,000	725,000
100,000	-	-	-	-	-
<u>1,974,993</u>	<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>55,486,993</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>
(26,670,000)	(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)	(5,710,000)
(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)	(6,075,000)
(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)	(674,000)	(725,000)
(100,000)	-	-	-	-	-
(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)	(2,731,049)
<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>	<u>(60,801)</u>	<u>(81,930)</u>
<u>11,371,647</u>	<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>	<u>108,070</u>
<u>61,035,167</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>\$ 49,663,520</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>
81.37%	82.23%	79.03%	77.51%	99.74%	99.74%
<u>\$ 25,014,067</u>	<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>
55,486,993	49,139,997	44,576,417	36,598,202	25,743,260	15,431,049
(26,670,000)	(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)	(5,710,000)
(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)	(6,075,000)
(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)	(674,000)	(725,000)
(100,000)	-	-	-	-	-
(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)	(2,731,049)
<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>	<u>(60,801)</u>	<u>(81,930)</u>
<u>11,371,647</u>	<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>	<u>108,070</u>
<u>\$ 13,642,420</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>
54.54%	56.68%	49.10%	45.45%	99.36%	99.38%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Net available revenue:				
Gross revenues (1)	\$ 3,125,034	\$ 3,154,316	\$ 3,003,839	\$ 2,676,737
Less:				
Operating expenses (2)	2,092,687	1,716,500	1,670,068	1,607,469
Net available revenue	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>
Debt service EPA loan:				
Principal	\$ 186,417	\$ 179,990	\$ 173,783	\$ 167,791
Interest	49,817	56,243	62,451	68,442
EPA coverage	<u>4.37</u>	<u>6.09</u>	<u>5.65</u>	<u>4.53</u>
Debt service OPWC loan:				
Principal	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC coverage	<u>241.32</u>	<u>336.02</u>	<u>311.70</u>	<u>249.89</u>
Total debt service:				
Principal	\$ 190,695	\$ 184,269	\$ 178,062	\$ 172,070
Interest	49,817	56,243	62,451	68,442
Total coverage	<u>4.29</u>	<u>5.98</u>	<u>5.55</u>	<u>4.45</u>

(1) Includes investment income and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The OPWC loan was issued interest free and payments began in 2004.

Source: *Fairfield County Auditor's Office*

Table 15

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$ 2,588,111	\$ 2,392,596	\$ 1,935,015	\$ 2,326,875	\$ 2,117,610	\$ 1,759,492
1,528,066	1,315,128	1,355,087	1,363,053	1,166,695	957,356
<u>\$ 1,060,045</u>	<u>\$ 1,077,468</u>	<u>\$ 579,928</u>	<u>\$ 963,822</u>	<u>\$ 950,915</u>	<u>\$ 802,136</u>
\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818	\$ 140,789	\$ 135,934
74,229	79,815	85,209	90,416	95,444	100,300
<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>	<u>4.03</u>	<u>3.40</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818	\$ 140,789	\$ 135,934
74,229	79,815	85,209	90,416	95,444	100,300
<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>	<u>4.03</u>	<u>3.40</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND THREE YEARS AGO

Table 16

December 31, 2007

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,621	1	2.24%
Anchor Hocking	Manufacturer-Glassware	1,111	2	1.53%
Krogers	Retail Grocer	1,050	3	1.45%
Pickerington Schools	Education	1,021	4	1.41%
Fairfield County	Government	875	5	1.21%
Lancaster City Schools	Education	586	6	0.81%
City of Lancaster	Government	471	7	0.65%
Southeastern Corrections Institution	Correctional Facility	403	8	0.56%
Diamond Power	Manufacturer	390	9	0.54%
Ralston Foods	Manufacturer-Food Products	380	10	0.52%
Total		<u>7,908</u>		<u>10.92%</u>
Total Employment Within County		<u>72,500</u>		

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

December 31, 2004

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,050	1	3.02%
Anchor Hocking Corporation	Manufacturer Glasswares	1,164	2	1.72%
Fairfield County	Government	791	3	1.17%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.74%
Ralston Foods	Manufacturer-Food Products	450	5	0.66%
Crestview Nursing & Rehabilitation	Health Care-Nursing Home	268	6	0.40%
Cyril Scott Company, Inc.	Commercial Printer	265	7	0.39%
Nifco America	Manufacturer-Molded Injection Plastics	263	8	0.39%
Glasfloss Industries, Inc.	Manufacturer-Air Filtration	250	9	0.37%
Gorsuch Enterprises	Real Estate Developer	250	10	0.37%
Total		<u>6,251</u>		<u>9.23%</u>
Total Employment Within County		<u>67,800</u>		

Source: Fairfield County Economic Development Department
Ohio Job & Family Services, Workforce Development Imi.state.oh.us
Information prior to 2003 is not available.

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)
2007	141,318 b	\$ 4,556,374,956	\$ 32,242	51,631 b	36.2 a
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

(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 for years 1998 through 2006 and the Fairfield County Auditor's Office for 2007

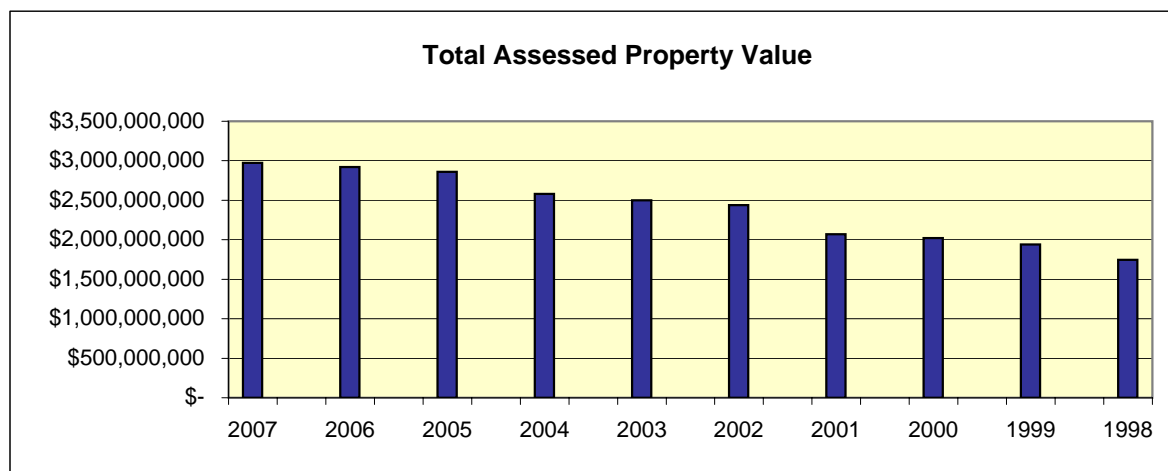
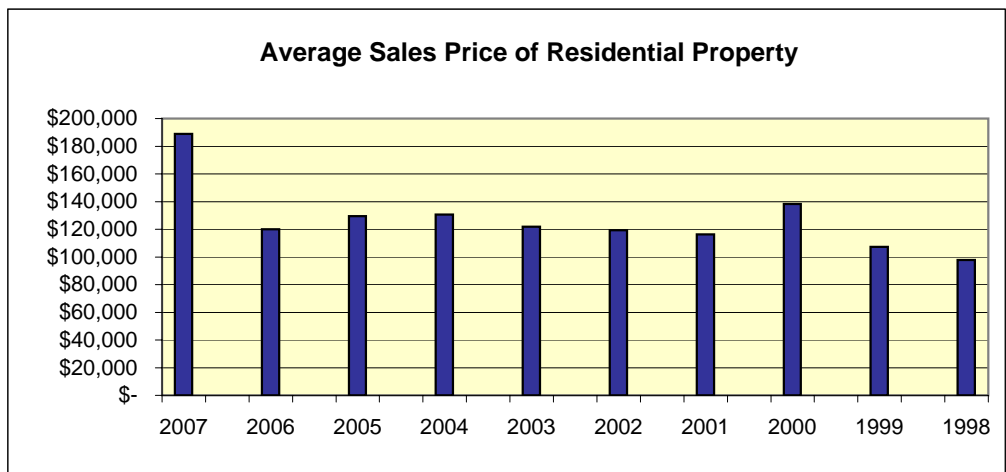


Table 17

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	18,831	5.00%	\$ 188,857 b	\$ 2,972,904,574
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



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	24.00	23.00	22.00	25.00	32.00
Auditor.....	32.00	32.00	31.00	35.00	37.00
Treasurer.....	8.00	8.00	8.00	9.00	9.00
Prosecutor.....	20.00	21.00	18.00	18.00	18.00
Board of Elections.....	56.00	20.00	12.00	12.00	12.00
Recorder.....	6.00	6.00	6.00	8.00	8.00
Total-Legislative and Executive.....	<u>146.00</u>	<u>110.00</u>	<u>97.00</u>	<u>107.00</u>	<u>116.00</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	16.00	16.00	17.00	17.00	18.00
Domestic Relations Court.....	8.00	8.00	8.00	8.00	8.00
Juvenile Court.....	21.00	17.00	16.00	10.00	5.00
Probate Court.....	8.00	6.00	7.00	7.00	8.00
Clerk of Courts.....	40.00	40.00	39.00	33.00	38.00
Total-Judicial.....	<u>93.00</u>	<u>87.00</u>	<u>87.00</u>	<u>75.00</u>	<u>77.00</u>
<u>Public Safety</u>					
Emergency Management.....	3.00	2.00	2.00	2.00	1.00
Prosecutor-Victims of Crime.....	3.00	3.00	3.00	3.00	3.00
Common Pleas Court.....	5.00	5.00	4.00	4.00	4.00
Juvenile Court.....	8.00	8.00	8.00	13.00	13.00
Juvenile Probation.....	17.00	17.00	17.00	16.00	18.00
Coroner.....	3.00	3.00	3.00	3.00	3.00
Municipal Court Clerk.....	0.00	0.00	1.00	1.00	1.00
Fairfield-Hocking Major Crimes Unit.....	2.00	2.00	3.00	3.00	3.00
Sheriff.....	138.00	130.00	129.00	147.00	153.00
Total-Public Safety.....	<u>179.00</u>	<u>170.00</u>	<u>170.00</u>	<u>192.00</u>	<u>199.00</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.....	58.00	59.00	59.00	63.00	64.00
Total-Public Works.....	<u>58.00</u>	<u>59.00</u>	<u>59.00</u>	<u>63.00</u>	<u>64.00</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	6.00	7.00	6.00	7.00	7.00
Mental Retardation.....	134.00	142.00	139.00	134.00	133.00
Total-Health.....	<u>140.00</u>	<u>149.00</u>	<u>145.00</u>	<u>141.00</u>	<u>140.00</u>
<u>Human Services</u>					
Veterans Services.....	14.00	14.00	14.00	14.00	14.00
Job and Family Services.....	221.00	211.00	185.00	175.00	175.00
Total-Human Services.....	<u>235.00</u>	<u>225.00</u>	<u>199.00</u>	<u>189.00</u>	<u>189.00</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	13.00	14.00	15.00	17.00	16.00
Fairfield County Water District.....	11.00	11.00	10.00	7.00	8.00
Total-Enterprise.....	<u>24.00</u>	<u>25.00</u>	<u>25.00</u>	<u>24.00</u>	<u>24.00</u>
Total Employees.....	<u>875.00</u>	<u>825.00</u>	<u>782.00</u>	<u>791.00</u>	<u>809.00</u>

Method: Counted as of December 31 each year-Part time employees counted as 1

Source: Fairfield County Auditor's Office

Table 18

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
31.00	32.00	33.00	31.00	26.00
36.00	35.00	32.00	33.00	26.00
9.00	9.00	10.00	7.00	7.00
18.00	18.00	17.00	17.00	16.00
11.00	12.00	11.00	12.00	12.00
8.00	7.00	7.00	7.00	7.00
<u>113.00</u>	<u>113.00</u>	<u>110.00</u>	<u>107.00</u>	<u>94.00</u>
18.00	18.00	19.00	12.00	12.00
8.00	8.00	8.00	7.00	7.00
4.00	4.00	6.00	6.00	6.00
8.00	7.00	6.00	6.00	6.00
<u>38.00</u>	<u>34.00</u>	<u>34.00</u>	<u>21.00</u>	<u>30.00</u>
<u>76.00</u>	<u>71.00</u>	<u>73.00</u>	<u>52.00</u>	<u>61.00</u>
2.00	1.00	1.00	1.00	1.00
3.00	0.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	3.00
13.00	17.00	19.00	0.00	0.00
17.00	16.00	12.00	13.00	14.00
3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00
3.00	2.00	0.00	0.00	0.00
<u>142.00</u>	<u>136.00</u>	<u>126.00</u>	<u>124.00</u>	<u>120.00</u>
<u>189.00</u>	<u>181.00</u>	<u>170.00</u>	<u>150.00</u>	<u>145.00</u>
0.00	0.00	0.00	3.00	1.00
0.00	0.00	1.00	1.00	1.00
<u>55.00</u>	<u>55.00</u>	<u>54.00</u>	<u>53.00</u>	<u>52.00</u>
<u>55.00</u>	<u>55.00</u>	<u>55.00</u>	<u>57.00</u>	<u>54.00</u>
7.00	7.00	7.00	6.00	5.00
<u>128.00</u>	<u>118.00</u>	<u>138.00</u>	<u>137.00</u>	<u>138.00</u>
<u>135.00</u>	<u>125.00</u>	<u>145.00</u>	<u>143.00</u>	<u>143.00</u>
14.00	12.00	8.00	7.00	3.00
<u>195.00</u>	<u>195.00</u>	<u>176.00</u>	<u>152.00</u>	<u>152.00</u>
<u>209.00</u>	<u>207.00</u>	<u>184.00</u>	<u>159.00</u>	<u>155.00</u>
14.00	14.00	13.00	11.00	11.00
7.00	9.00	11.00	11.00	8.00
<u>21.00</u>	<u>23.00</u>	<u>24.00</u>	<u>22.00</u>	<u>19.00</u>
<u>798.00</u>	<u>775.00</u>	<u>761.00</u>	<u>690.00</u>	<u>671.00</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST THREE YEARS

Table 19

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>General Government -Legislative and Executive</u>			
Commissioners.....			
Number of resolutions passed.....	1,358	1,280	1,311
Number of meetings.....	52	52	52
Auditor.....			
Number of checks/vouchers issued.....	25,433	25,992	26,146
Number of personal property returns.....	341	450	534
Number of exempt conveyances.....	1,988	2,030	2,236
Number of non-exempt conveyances.....	3,162	3,706	3,991
Number of real estate transfers.....	6,831	8,191	10,049
Number of parcels billed.....	66,372	66,621	65,890
Treasurer.....			
Foreclosure notifications.....	554	476	416
Prosecutor.....			
Number of criminal cases.....	490	479	445
Board of Elections.....			
Registered voters.....	98,373	96,593	93,218
Actual voters last general election.....	31,061	55,657	40,052
Percentage of registered voters that voted.....	31.57%	57.62%	42.97%
Recorder.....			
Number of deeds recorded.....	5,010	5,907	6,440
Number of mortgages recorded.....	8,094	10,673	12,214
Number of military discharges recorded.....	63	43	42
Buildings and Grounds.....			
Number of commissioner owned buildings.....	33	34	34
Square footage of buildings.....	300,619	404,722	404,722
Data Processing.....			
Number of users served.....	179	70	70
<u>General Government -Judicial</u>			
Common Pleas Court.....			
Number of civil cases filed.....	2,375	2,111	1,932
Number of criminal cases filed.....	711	665	688
Domestic Relations Court.....			
Number of petitions for dissolution of marriage.....	252	273	263
Number of complaints for divorce.....	575	603	677
Number of complaints to determine parentage.....	308	344	308
Juvenile Court.....			
Number of delinquency cases (new and transferred).....	666	670	596
Number of traffic ticket cases.....	1,021	1,031	1,068
Number of abuse/neglect/dependency cases.....	265	215	198
Probate Court.....			
Number of marriage licenses issued.....	840	822	814
Number of civil cases filed.....	33	49	46
Number of estates filed.....	563	539	595
Number of guardianships filed.....	76	73	86
Clerk of Courts.....			
Number of civil cases filed.....	1,597	1,355	1,145
Number of criminal cases filed.....	491	484	444

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST THREE YEARS**

(Continued)

Table 19

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Public Safety</u>			
Emergency Management.....			
Number of emergency responses.....	9	6	8
Coroner.....			
Number of autopsies performed.....	24	16	9
Number of cases investigated.....	78	225	171
Sheriff.....			
Prisoners booked.....	4,156	4,318	4,197
Prisoners released.....	4,209	4,240	4,169
Number of citations issued.....	893	1,078	1,291
Number of court security hours.....	2,080	2,080	2,080
<u>Public Works</u>			
Sheriff-Road and Bridge Weights.....			
Number of citations issued.....	54	71	91
Engineer.....			
Miles of road resurfaced.....	5	8	5
Miles of road chip and seal coated.....	23	33	24
Number of bridges replaced/improved.....	4	6	5
Number of culverts built/replaced/improved.....	27	26	55
<u>Health</u>			
Dog and Kennel.....			
Number of dog tags issued.....	24,251	23,406	21,320
Number of kennel tags issued.....	214	187	168
Mental Retardation.....			
Number of students enrolled early intervention.....	102	88	95
Number of students enrolled preschool.....	19	22	21
Number of students enrolled school age.....	32	35	24
Number served by workshop.....	225	186	176
Mental Health.....			
Client count adults.....	1,663	2,563	2,563
Client count youths.....	604	1,214	1,157
<u>Human Services</u>			
Veterans Services.....			
Number of clients served.....	541	558	589
Amount of benefits paid.....	\$373,356	\$349,102	\$345,236
Number of clients transported.....	1,248	1,297	1,023
Job and Family Services.....			
Average client count-food stamps.....	9,765	9,506	8,094
Medicaid caseload.....	15,980	15,809	15,633
Average client count-worknet.....	1,480	1,491	1,141
Average client count-day care.....	1,311	1,155	830
Children's Services.....			
Monthly average child custody.....	217	190	165
Adoption finalizations.....	26	29	31
Total inquiries.....	4,410	3,785	3,446
Child Support Enforcement Agency.....			
Open child support cases.....	8,828	8,306	8,415
IV-D cases with support orders.....	6,486	7,757	5,858
Percentage collected.....	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST THREE YEARS**

(Continued)

Table 19

	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Enterprise Funds</u>			
Sewer.....			
Average daily sewage treated (MGD).....	2,310,000	2,390,000	2,209,000
Customer accounts.....	5,870	5,847	5,770
Water.....			
Average daily water treated (MGD).....	1,744,800	1,560,820	1,600,000
Customer accounts.....	5,095	5,073	4,998

Information prior to 2005 is not available

Source: *Fairfield County Departments*

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST FOUR YEARS

Table 20

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>General Government -Legislative and Executive</u>				
Commissioners.....				
Administrative office space (square feet).....	336	376	376	376
Auditor.....				
Administrative office space (square feet).....	1,345	1,505	1,505	1,505
Treasurer.....				
Administrative office space (square feet).....	384	430	430	430
Prosecutor.....				
Administrative office space (square feet).....	107	108	108	108
Board of Elections.....				
Administrative office space (square feet).....	1,832	439	439	439
Recorder.....				
Administrative office space (square feet).....	288	323	323	323
Buildings and Grounds-Maintenance.....				
Administrative office space (square feet).....	177	198	198	198
Data Processing.....				
Administrative office space (square feet).....	192	161	161	161
<u>General Government -Judicial</u>				
Common Pleas Court.....				
Number Of court rooms.....	2	2	2	2
Domestic Relations Court.....				
Number Of court rooms.....	2	2	2	2
Juvenile Court.....				
Number Of court rooms.....	1	1	1	1
Probate Court.....				
Number Of court rooms.....	1	1	1	1
Clerk of Courts.....				
Administrative office space legal (square feet).....	481	673	673	898
Administrative office space title (square feet).....	238	235	235	78
<u>Public Safety</u>				
Emergency Management.....				
Number of emergency response vehicles.....	3	3	3	2
Coroner.....				
Number of emergency response vehicles.....	2	2	2	2
Sheriff-Main Jail.....				
Jail capacity.....	26	26	26	26
Number of cruisers.....	34	41	40	39
Sheriff-MSMJ.....				
Jail capacity.....	61	61	61	61

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST THREE YEARS

(Continued)

Table 20

	<u>2007</u>	<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	1
Engineer.....				
Centerline miles of roads.....	362.35	362.76	359.40	350.99
Number of vehicles.....	56	58	60	54
<u>Health</u>				
Dog and Kennel.....				
Animal shelter (square feet).....	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432
Number of vehicles.....	4	5	4	5
Mental Retardation.....				
Number of busses.....	5	10	12	12
Number of schools.....	1	1	1	1
Number of workshops.....	1	1	1	1
Mental Health.....				
Number of facilities.....	1	1	1	1
<u>Human Services</u>				
Veterans Services.....				
Administrative office space (square feet).....	35	35	35	35
Number of vehicles.....		6	5	5
Job and Family Services.....				
Administrative office space (square feet).....	14,226	14,226	14,226	14,226
Workforce Development.....				
Number of vehicles.....	1	1	1	1
Community Services & Child Protective Services.....				
Number of vehicles.....	14	12	14	11
Child Support Enforcement Agency.....				
Number of vehicles.....	0	2	2	2
<u>Enterprise Funds</u>				
Sewer.....				
Number of treatment facilities.....	5	5	5	5
Feet of sewer lines.....	756,025	742,012	742,012	734,492
Water.....				
Number of treatment facilities.....	2	2	2	2
Feet of water lines.....	600,753	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
SEPTEMBER 9, 2008**