

Dave Yost • 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

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	56164	10.555	\$ 1,138
Cash Assistance			
National School Lunch Program	56164	10.555	11,202
Total Nutrition Cluster			<u>12,340</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the			
Supplemental Nutrition Assistance Program (SNAP)	G-1011-11-5033	10.561	320,625
ARRA - State Administrative Matching Grants for the			
Supplemental Nutrition Assistance Program	G-1011-11-5033		29,532
Total SNAP			<u>350,157</u>
Total U.S. Department of Agriculture			<u>362,497</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	<u>588,325</u>
Total U.S. Department of Commerce			<u>588,325</u>
<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-08-1AV-1	14.228	166,512
	B-C-08-1AV-1		9,045
	B-Z-08-1AV-1		1,048,796
	B-F-09-1AV-1		164,299
	31-6400066		21,500
Total Community Development Block Grant Program			<u>1,410,152</u>
HOME Investment Partnerships Program	B-C-08-1AV-2	14.239	<u>136,501</u>
Total U.S. Department of Housing & Urban Development			<u>1,546,653</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2010-VAGEN-346	16.575	62,837
	2011-VAGEN-346		24,327
Total Crime Victim Assistance Program			<u>87,164</u>
Edward Byrne Memorial Justice Assistance Grant Program Cluster			
<i>Passed Through City of Lancaster:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2009-DJ-BX-0374	16.738	3,275
ARRA - Edward Byrne Memorial Justice Assistance Grant Program		16.804	18,300
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2009-JG-A01-6286	16.738	52,909
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-R01-2360	16.803	19,990
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			<u>94,474</u>
Total U.S. Department of Justice			<u>181,638</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult	7323	17.258	\$ 239,485
ARRA - Adult			89,544
WIA Adult Administration			12,887
ARRA - WIA Adult Administration			1,154
Total WIA Adult			<u>343,070</u>
WIA Youth Activities Program	7323	17.259	237,593
ARRA - WIA Youth Activities			66,886
WIA Youth Activities Administration			5,147
ARRA - WIA Youth Activities Administration	7323		1,155
Total WIA Youth			<u>310,781</u>
WIA Dislocated Workers Program	7323	17.260	477,707
ARRA - WIA Dislocated Workers Program			90,809
WIA Dislocated Workers Administration			24,273
ARRA - WIA Dislocated Workers Administration	7323		916
Total WIA Dislocated Worker			<u>593,705</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	113,039
Total Workforce Investment Act Cluster			<u>1,360,595</u>
Total U.S. Department of Labor			<u>1,360,595</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	406,629
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	27,186
	PID 24271		302,037
	PID 75141		31,250
	PID 75143		7,439
	PID 87063		21,177
ARRA - Highway Planning & Construction Program	PID 86600		514,815
Total Highway Planning & Construction Program			<u>903,904</u>
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	31-6400066	20.703	<u>7,940</u>
Total U.S. Department Transportation			<u>1,318,473</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States Program	56164	84.027	29,264
ARRA - Special Education Grants to States Program	56164	84.391	6,021
Special Education Preschool Grants	56164	84.173	10,850
ARRA - Special Education Preschool Grants	56164	84.392	272
Total Special Education Cluster			<u>46,407</u>
<i>Passed Through Ohio RSC & Griffin-Hammis Associates, LLC:</i>			
ARRA - Rehabilitation Services-Vocational Rehabilitation Grant	56164	84.390	<u>13,929</u>
Total U.S. Department of Education			<u>60,336</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirement Payments Program	31-6400066	90.401	\$ 1,755
Total U.S. Department of Elections Assistance Commission			1,755
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRCSG061001-03	93.008	3,533
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1011-11-5033	93.556	295,453
Temporary Assistance for Needy Families (TANF) Cluster			
TANF	G-1011-11-5033	93.558	2,588,033
ARRA - Emergency Contingency Fund for TANF State Program	G-1011-11-5033	93.714	81,883
Total TANF Cluster			2,669,916
Child Support Enforcement Program	G-1011-11-5033	93.563	619,605
ARRA - Child Support Enforcement Program			1,037,197
Total Child Support Enforcement Program			1,656,802
Child Care & Development Block Grant Program Cluster			
Child Care & Development Block Grant Program	G-1011-11-5033	93.575	8,066
Child Care Mandatory & Matching Funds of the Child Care & Development Fund Program	G-1011-11-5033	93.596	547,540
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	14,696
<i>Passed Through Ohio Department of Mental Health:</i>			
Child Care & Development Block Grant Program	31-6400066	93.575	3,452
Total Child Care & Development Block Grant Program Cluster			573,754
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	5,317
<i>Passed Through Wright State University:</i>			
Developmental Disabilities Basic Support & Advocacy Grant	31-6400066	93.630	1,385
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1011-11-5033	93.645	77,697
Foster Care_Title IV-E Program	G-1011-06-0438	93.658	1,344,492
ARRA - Foster Care_Title IV-E Program	G-1011-11-5033		29,411
Total Foster Care_Title IV-E Program			1,373,903
Adoption Assistance Program	G-1011-11-5033	93.659	692,827
Social Services Block Grant	G-1011-11-5033	93.667	600,035
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	66,104
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant Program	31-6400066	93.667	10,645
Total Social Services Block Grant Program			676,784
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Chafee Foster Care Independence Program	G-1011-11-5033	93.674	36,907

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Children's Health Insurance Program (CHIP)	G-1011-11-5033	93.767	\$ 2,070
<i>Passed Through Ohio Department of Mental Health:</i>			
Children's Health Insurance Program (CHIP)	31-6400066	93.767	272,351
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Children's Health Insurance Program (CHIP)	2300012	93.767	93,502
Total Children's Health Insurance Program (CHIP)			<u>367,923</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	2300012	93.768	2,828
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Medical Assistance Program	G-1011-11-5033	93.778	825,361
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300012	93.778	130,550
ARRA - Medical Assistance Program			192,442
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	MC-16	93.778	2,490,280
ARRA - Medical Assistance Program			391,882
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	31-6400066	93.778	889,331
ARRA - Medical Assistance Program			137,549
Grand Total Medical Assistance Program			<u>5,057,395</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services Program	31-6400066 BG-10-100-14	93.958	75,091
			<u>68,373</u>
Total Block Grants for Community Mental Health Services Program			143,464
<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	<u>378,823</u>
Total U.S. Department of Health and Human Services			<u>14,014,711</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management Performance Grants Program	2009-EM-E8-0002	97.042	25,704
	FY09-SP-EOC-001		150,000
	2010-EM-E8-0002		<u>50,747</u>
Total Emergency Management Performance Grants Program			226,451
Homeland Security Grant Cluster	2008-GE-T8-0025	97.067	61,427
	DPSFE132		2,443
	2009-SS-T9-0089		<u>122,785</u>
Total Homeland Security Grant Cluster			<u>186,655</u>
Total U.S. Department of Homeland Security			<u>413,106</u>
Total Federal Awards Expenditures			<u>\$ 19,848,089</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, 2010

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 Ohio Department of Alcohol and Drug Addiction Services, the Ohio Department of Mental Health, and the Ohio Department of Development 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>
Block Grant for Prevention & Treatment of Substantive Abuse Program	93.959	\$378,823
Block Grant for Community Mental Health Services Program	93.958	143,464
Social Services Block Grant Program	93.667	10,645
Child Care & Development Block Grant Program	93.575	3,452
Community Development Block Grant Program	14.228	10,287

NOTE C - CHILD NUTRITION

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

NOTE D - FOOD DONATION PROGRAM

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

NOTE E - REVOLVING LOAN PROGRAMS

Community Development Block Grant (CDBG): The County has a revolving loan fund (RLF) program to provide low-interest loans to small businesses to create jobs within the County. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the business.

FAIRFIELD COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

(Continued)

NOTE E - REVOLVING LOAN PROGRAMS (Continued)

Activity in the CDBG RLF during 2010 is as follows:

Beginning Loans Receivable Balance as of January 1, 2010	\$299,411
New Loans Made	21,500
Loan Principle Payments	<u>(52,748)</u>
Ending Loans Receivable Balance as of December 31, 2010	<u>\$268,163</u>

Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2010 \$80,801

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2010 are deemed to be uncollectible.

Economic Development Administration (EDA): The County has a RLF program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$588,325 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA RLF during 2010 is as follows:

Beginning Loans Receivable Balance as of January 1, 2010	\$717,033
New Loans Made	102,365
Loan Principle Payments	<u>(126,814)</u>
Ending Loans Receivable Balance as of December 31, 2010	<u>\$692,584</u>

Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2010 \$94,643
Administrative Costs Expended During 2010 \$7,807

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2010 are deemed to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

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

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010**

(Continued)

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2010, the County made allowable transfers of \$361,067 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$2,669,916 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed.

The following table shows the gross amount drawn for the TANF program during fiscal year 2010 and the amount transferred to the SSBG program.

Temporary Assistance for Needy Families	\$3,030,983
Transfer to Social Services Block Grant	<u>(361,067)</u>
Total Temporary Assistance for Needy Families	<u>\$2,669,916</u>

NOTE H - CORRECTION TO 2009 FEDERAL AWARDS EXPENDITURES SCHEDULE

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Fairfield County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>CFDA #</u>	<u>Pass Through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>2009 Adjusted Federal Expenditures Reported</u>
Child Care & Development Block Grant	93.575	G-1011-11-5033	\$837,968	\$0	\$837,968
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5033	1,499,288	(366,438)	1,132,850
ARRA - Child Care and Development Block Grant	93.713	G-1011-11-5033	883,128	0	883,128
Total			<u>\$3,220,384</u>	<u>(\$366,438)</u>	<u>\$2,853,946</u>

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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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 16, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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 *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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 matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 16, 2011.

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

June 16, 2011



Dave Yost • 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 could directly and materially affect each of the County's major federal programs for the year ended December 31, 2010. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, 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.

We noted a matter involving federal compliance over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 16, 2011.

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 16, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 17, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

August 17, 2011

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010

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 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 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(a)?	No
(d)(1)(vii)	Major Programs (list):	<p>Medical Assistance Program - CFDA #93.778;</p> <p>Child Support Enforcement Program - CFDA #93.563;</p> <p>Community Development Block Grant Program - CFDA #14.228;</p> <p>Highway Planning & Construction Program - CFDA #20.205;</p> <p>Adoption Assistance Program - CFDA #93.659;</p> <p>Economic Adjustment Assistance Program - CFDA #11.307;</p> <p>Block Grant for Prevention and Treatment of Substance Abuse - CFDA #93.959;</p>

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010
(Continued)

1. SUMMARY OF AUDITOR'S RESULTS (Continued)

<i>(d)(1)(vii)</i> <i>(continued)</i>	Major Programs (list) (continued):	State Children's Insurance Program - CFDA #93.767; and Supplemental Nutrition Assistance Program - CFDA #10.561
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$595,443 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

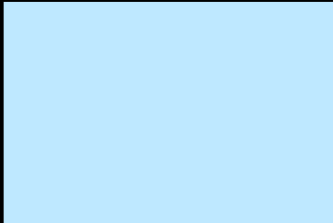
**2. FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDING FOR FEDERAL AWARDS

None

FAIRFIELD COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 2010



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

About the Cover – Cultural Attractions in Fairfield County

The Art Walk – *top left photo*

The Art Walk is held every year in July on the first Friday of the Lancaster Festival in downtown Lancaster. Thousands of people visit 40 business venues to experience art, meet the artists, and buy original works from the presenting artists. All media types are represented and individual artists may show a collection of work that embodies their evolving interpretations of art.

Lancaster Festival – *top middle and right photos*

Historic Lancaster is the stage for the annual Lancaster Festival. The Festival is a 10-day event of music and art held each July that transforms the historic city with musical performances and family activities. The Lancaster Festival, recipient of the 2011 Governor's Award for the Arts, celebrates the artistic creativity of all cultures. At its core is the Lancaster Festival Orchestra, winner of the 2010 American Prize of Orchestral Performance, which performs at the Ohio University-Lancaster campus and venues throughout the city. The Orchestra is made up of professional musicians from around the United States and the world. Under the leadership of Maestro Gary Sheldon, winner of the 2010 American Prize in Conducting, this group performs pop and classical repertoire at a world-class level and continues to receive local and national acclaim. By bringing guest artists and featuring popular musicians, the Lancaster Festival is an exciting community event that increases public awareness and appreciation for the arts.

Fairfield County Fair – *bottom left photo*

Taken from the top of the 250-foot high Mount Pleasant, the Fairfield County Fair is one of the last county fairs of the year in Ohio. Held early in October, it offers a variety of attractions including truck, tractor, and horse pulls, demolition derbies, concerts, bands, and horse races. There is also a large assortment of exhibits and rides for all ages.

AMA Motorcycle Hall of Fame Museum – *bottom middle photo*

Located on 23-acres and part of the American Motorcyclist Association's headquarters in Pickerington, the 26,000 square-foot museum offers excitement and education for everyone, with unique exhibits showcasing some of the most elegant and remarkable designs and technologies from motorcycling's past and present. The names of all the Hall of Fame honorees are posted on the wall in the Hall of Fame. Each motorcycle on display has some tie to a rider, racer, designer, engineer, business leader, or other honoree.

Rock Mill Covered Bridge – *bottom right photo*

Built in 1901 by Jacob "Bluejeans" Brandt, the bridge utilizes a queen post truss for its main support and was rebuilt in 2004 using Ohio Department of Transportation funds. It crosses the upper falls 30 feet above the Hocking River's origin and is the smallest bridge in Fairfield County being only 33 feet in length.

All photos courtesy of the Fairfield County Visitors & Convention Bureau.

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

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

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

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2010



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2010

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal.....	8
County Organization and Elected Officials.....	14
Principal Appointed Officials and Department Heads.....	15
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	16
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
Developmental Disabilities Fund.....	49
Alcohol, Drug Addiction, and Mental Health Board Fund.....	50
Statement of Fund Net Assets — Enterprise Funds.....	51
Statement of Revenues, Expenses, and Changes in Fund Net Assets — Enterprise Funds.....	53
Statement of Cash Flows — Enterprise 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, 2010

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	112
Schedule of Expenditures — Budget (Non-GAAP Basis) and Actual.....	113
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	118
Combining Balance Sheet—Nonmajor Governmental Funds.....	119
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds.....	120
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	121
Combining Balance Sheet.....	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	136
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund.....	147
Child Support Enforcement Agency Fund.....	148
Computerized Legal Research Fund.....	149
Real Estate Assessment Fund.....	150
Treasurer's Prepayment Fund.....	151
Road and Bridge Fund.....	152
Youth Services Fund.....	153
Enforcement and Education Fund.....	154
Ditch Maintenance Fund.....	155
Delinquent Real Estate Collection Fund.....	156
Commissary Fund.....	157
Children Services Fund.....	158
Indigent Guardianship Fund.....	159
Emergency Management and Homeland Security Fund.....	160
Emergency Planning Fund.....	161
Marriage License Fund.....	162
Bateson Beach Fund.....	163
Computer Fund.....	164
Certificate of Title Administration Fund.....	165
County Recorder Equipment Fund.....	166
Parent Education Fund.....	167
Indigent Children Drivers Fund.....	168
Adult Community Based Corrections Fund.....	169
Bridges, Culverts, and County Road Levy Fund.....	170
County Probation Services Community Based Corrections Fund.....	171

TABLE OF CONTENTS

Comprehensive Annual Financial Report
 For the Year Ended December 31, 2010

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued):	
Litter Enforcement Fund.....	172
Crossroads Center Fund.....	173
Economic Development Assistance Grant Fund.....	174
Community Development Block Grant Fund.....	175
Community Education Fund.....	176
Victims of Crime Fund.....	177
Drug Court Program Fund.....	178
Courts Special Projects Fund.....	179
Reese-Peters Home Fund.....	180
Local Law Enforcement Grant Fund.....	181
Accountability Grant Fund.....	182
Sanction Costs Reimbursements Fund.....	183
Juvenile Recovery Fund.....	184
Home Fund.....	185
Major Crimes Unit Grant Fund.....	186
Clean Ohio Easement Program Fund.....	187
Concealed Handgun License Fund.....	188
Workforce Investment Act Fund.....	189
Older Adult Services Levy Fund.....	190
Federal Emergency Management Agency Fund.....	191
Title IV-E Fund.....	192
Title II Fund.....	193
Wireless 9-1-1 Fund.....	194
Sheriff Continuing Professional Training Fund.....	195
Voter Education/Pollworker Training Fund.....	196
Neighborhood Stabilization Fund.....	197
Child and Adult Protective Services Levy Fund.....	198
Law Library Resources Fund.....	199
Home Sewage Treatment System Fund.....	200
Ohio Children's Trust Fund.....	201
Debt Service Funds	
Descriptions of the Debt Service Funds.....	202
<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.....	203
<i>Nonmajor Debt Service Funds:</i>	
Combining Balance Sheet.....	204
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	206

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2010

	<u>Page</u>
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.....	208
Special Assessment Sanitary Sewer Fund.....	209
Special Assessment 2000 High Service Area Fund.....	210
Special Assessment High Service Area and Little Walnut Water Fund.....	211
Special Assessment Liberty Township Sewer Fund.....	212
Airport State Infrastructure Bank Fund.....	213
Sewer Debt Service Fund.....	214
Water Debt Service Fund.....	215
Nonmajor Capital Projects Funds	
Descriptions of the Nonmajor Capital Projects Funds.....	217
Combining Balance Sheet.....	218
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	220
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Federal Funds - Airport Fund.....	222
State Funds - Airport Fund.....	223
Developmental Disabilities Facilities Fund.....	224
Mental Health and Developmental Disabilities Complex Fund.....	225
Airport Hanger Construction Fund.....	226
State Capital Improvements Program Fund.....	227
Permanent Improvement Fund.....	228
Ohio Department of Transportation Projects Fund.....	229
Financial Management Information System Fund.....	230
Emergency Management Renovations Fund.....	231
Enterprise Funds	
Descriptions of the Enterprise Funds.....	232
Schedules of Revenues, Expenditures, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	233
Water Fund.....	234
Agency Funds	
Descriptions of the Agency Funds.....	235
Combining Statement of Changes in Assets and Liabilities—Agency Funds.....	238

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2010

	<u>Page</u>
STATISTICAL SECTION	
Statistical Section Description.....	247
Financial Trends	
Net Assets by Component.....	248
Changes in Net Assets.....	250
Program Revenues by Function/Program.....	256
Fund Balances, Governmental Funds.....	258
Changes in Fund Balances, Governmental Funds.....	260
Revenue Capacity	
Assessed Valuation and Estimated True Values of Taxable Property.....	264
Property Tax Rates - Direct and Overlapping Governments.....	266
Property Tax Levies and Collections.....	282
Principal Taxpayers - Real Estate Tax.....	284
Principal Taxpayers - Public Utility Tax.....	285
Principal Taxpayers - Tangible Personal Property Tax.....	286
Debt Capacity	
Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita.....	287
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita.....	288
Legal Debt Margin.....	290
Pledged Revenue Coverage - Revenue Debt - Sewer.....	292
Economic and Demographic Information	
Principal Employers.....	295
Demographic and Economic Statistics.....	296
Economic and Demographic Information	
County Government Employees by Function/Program.....	298
Operating Indicators by Function/Program.....	300
Capital Asset Statistics by Function/Activity.....	303

Introductory Section

Jon A. Slater, Jr.

210 East Main Street
Lancaster, Ohio 43130-3882

FAIRFIELD COUNTY AUDITOR

Voice (740) 652-7020
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, 2010. 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, 2010, 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, 146,156 people reside within the County's 506 square miles. The City of Lancaster, the County seat, has an estimated 38,780 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 14.

The County employs 803 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.

Fairfield Medical Center, nonprofit 501(c)(3) hospital, and Mount Carmel Health Systems built a \$35 million, 85,000 square foot Diley Ridge Medical Park along Diley Road in Canal Winchester which began accepting patients on March 16, 2010. The project site, which includes emergency services, diagnostic facilities, and a medical office building, is large enough to accommodate two additional phases with the possibility of an out-patient surgery center and a 100-bed hospital. Fairfield Medical Center and Mount Carmel Health Systems are already planning and designing the second phase of the campus. Nationwide Children's Hospital is also considering a presence on the medical campus but will not be a partner in the project.

One of the largest pipelines ever constructed in the United States made its way through Fairfield County and was completed in 2010. The REX Rocky Express Pipeline stretching nearly 1,700 miles from Colorado is a 42 inch diameter pipeline delivering approximately 1.6 billion cubic feet of natural gas per day to the Midwest and the Eastern United States. This massive infrastructure improvement utilizes the large natural gas reserves found in the Rocky Mountains and will help to stabilize the price in this region and avoid sharp peaks and valleys that occurred in the past. The County is benefiting from this project through property-tax collections which is forecasted at approximately \$4 million.

Fairfield County, Ohio

The Ohio Department of Public Safety completed a 6,500 square-foot facility which houses the Lancaster Post of the State Highway Patrol at Ohio Route 188 and Mill Park Road. This \$1.1 million project began April 27, 2010 and allowed the Post to increase their garage facilities to three bays, which includes a conference room and an improved dispatch center.

Green technology jobs continue to make an impact in Fairfield County. Toxco, a lithium battery recycling center, received a \$9.5 million dollar grant through the American Recovery and Reinvestment Act to expand their facilities. Over 40 new positions were created through 2010. TOXCO is commencing the expansion of their facility in 2011. Preliminary ground clearing and site preparation of a 60,000+ expansion began first quarter of 2011.

Westerman Companies, Inc., started manufacturing nuclear containment tanks for the nuclear power plants in 2009. The \$4.2 million dollar expansion, slated to be completed in 2011, will bring over 84 jobs to the Bremen area.

Westerman Company's expansion has created a need for improved shipping of material and equipment. This local need has fostered a partnership with the Lancaster Port Authority to build a Trans-Load facility. The Ohio Rail Development Commission approved the Lancaster Port Authority for a grant up to \$125,000 to rehabilitate the old track near the former Anchor Hocking Plant II site located on Lawrence Street.

Manifold & Phalor, Inc., a machining, fabricating, and machine building business, relocated to the Canal Point Industrial Park on December 10, 2010 to a new 30,000 square foot facility. The new building will increase manufacturing space. The company encompasses several business lines under one roof. While it is a machine shop, it also serves as a maintenance and repair facility for industrial manufacturing equipment. The \$3 million facility created between 10 and 15 additional jobs in the County.

Serigraphie Richford, Inc., (SRI) a Canadian glass bottle decorating company opened in the Rock Mill Industrial Park site in September 2010. SRI has spent between \$8 million and \$10 million to expand an existing building from 60,000 to 80,000 square feet. For more than three decades, SRI specializes in printing and decorating glass containers. Over the years SRI has partnered with some of the biggest names in the industries, such as Estee Lauder, Avon, Revlon, L'Oreal, Diageo, Pernod-Ricard, Canandaigua, Vincor, and Sleeman and put their stamp on the biggest brands on the market. The company expects to create at least 100 new manufacturing jobs by the end of 2012.

Retail development tends to follow the population. Fairfield County was the fourth fastest growing county in Ohio from 2000-2010. Developers and retailers have announced major projects to meet the growing demands for goods and services. Golden Corral opened August 2, 2010 creating 160 jobs. Tammi Jo's Steak, Ribs and Pasta restaurant, Gran Ranchero Mexican restaurant, Verizon Wireless, Rue 21, and Dick's Sporting Goods all opened in 2010. National retailers such as Big Lots have announced plans to locate in Pickerington in 2011.

Ety Pointe, located in the City of Lancaster, is Fairfield County's newest major retail development. Ety Pointe is anchored by Wal-Mart Supercenter, Menard's Home Improvement Center, and Kohl's Department Store. Sonic Drive-In, Max and Erma's Restaurant, Huntington Bank, Giant Eagle, and a number of other retailers are occupying outlot locations. A four-unit commercial building completed in 2010 houses Aspen Dental Management, Inc. which opened August 2010 and Penn Station and Radio Shack which opened in September 2010.

As 2010 ended, development continued at SR 256 and I-70 in Reynoldsburg with the opening of IHOP, Olive Garden, and BW3's. Traffic counts along the SR 256 corridor continue to stay high resulting in demand for the area and planned expansion of the corridor for easier traffic flows. The City of Pickerington is actively planning an expansion of SR 256 for 2013.

Fairfield County is one of only eight counties in Ohio with an annual growth rate of more than 1.0 percent between 2000 and 2010. Fairfield County's growth rate of 1.8 percent is the fourth highest among Ohio's 88 counties. The County's population is estimated to stand at 146,156 as of 2010. Delaware County in Central Ohio leads the state in annual population growth with a 5.04 percent average.

Fairfield County, Ohio

At 8.8 percent, Fairfield County's 2010 unemployment rate was higher than the 8.5 percent rate in 2009. The County's rate is lower than the state and national averages, which totaled 9.6 percent and 9.4 percent respectively. Government, retail and manufacturing operations collectively employ nearly 50 percent of the County's workforce.

Long-Term Financial Planning

Management of the County recognizes that a vibrant and growing business community improves the area's quality of life. Although the economic activity in the County continues to expand, outside factors remain an influence on the financial outlook for Fairfield County. Due to the anticipated \$1.1 million loss in local government funding from the State of Ohio to local governments, the County strives to be conservative in its spending.

It is the intent of the County Commissioners to try to maintain a year end cash carryover balance that represents 25 percent of General Fund revenues. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners have set strict budgetary guidelines for spending. For 2011, departments received no increases for operating expenses and salaries. Additional revenues from the temporary increase in sales taxes effective January 1, 2010, and increases in property tax revenues contribute to the County's stability until the economy improves.

An issue which is likely to have an impact on the County's long-term financial planning is the need for a new jail. In 2010, the County spent more than \$1 million to house prisoners in several jails across the State. Although either debt issuance or a long-term term lease is probable in response to this need, the County plans to continue to control expenditures to maintain liquidity while addressing this issue.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Additional information on the County's budgetary process can be found in Note 2 to the Basic Financial Statements.

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

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

The County has procedures in place in order to manage the issuance of debt. These procedures include the issuing of long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least 3 percent or more.

Fairfield County, Ohio

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.

With the phase-out of tangible personal property tax in 2009, the Ohio Enterprise Zone Program is being used less and less by new and expanding companies. Fairfield County did sign an agreement in February of 2010 with Westerman Companies, Inc. As of December 31, 2010, seven Enterprise Zone agreements were active representing more than \$36.8 million in investments. The projects have created 218 new employment positions and retained more than 1,600 positions.

The Department also administers the Fairfield County Revolving Loan Fund. Established in 1992, the Fairfield County Revolving Loan Fund is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. Four new loans were approved in 2010 totaling \$123,865. Since the Revolving Loan Fund was established, more than \$3.7 million has been loaned to support more than 72 projects.

In 2010, the Fairfield 33 Development Alliance continued developing its brand, collateral materials, and a website. The Alliance has focused its marketing and business attraction efforts to three key industry verticals; Advanced Manufacturing, Biomedical Devices & Testing, and Food Processing. Through extensive research, the Alliance targeted these industries based upon the strengths of the local communities and what these businesses need to be competitive. The Alliance is already seeing positive outcomes as a result of the focused marketing and business attraction efforts. The Alliance is a public-private partnership created to encourage investment and job creation in the Fairfield 33 corridor.

The Fairfield County Economic Development Department in 2010 coordinated efforts and secured funding for a comprehensive wage and benefits survey to be completed. The 2010 version was similar to the one conducted in 2009 with plans in place for the survey to be conducted on an annual basis. The report document is valuable to existing companies as they work to remain competitive in attracting and retaining quality employees. The report is also used by the Department and other local development professional when working to attract new firms to Fairfield County.

Construction of a County Emergency Operations Center (EOC) was completed on September 8, 2010. The purpose of the EOC is to be the physical location where a jurisdiction comes together during an emergency to coordinate response and recovery actions, as well as resources. Funding for the EOC came from the County Commissioners and a generous grant from the Ohio Emergency Management Office.

In April 2009, the County was awarded a \$1.5 million dollar federal grant from the Ohio Department of Development for the Neighborhood Stabilization Program (NSP). The NSP supports homeownership in targeted areas in the County by providing comprehensive rehab of foreclosed vacant homes and down payment assistance to qualified home buyers. In 2010, the County spent approximately \$1 million dollars in rehabilitation of vacant homes. Proceeds from the sale of the homes to qualified buyers are used to purchase future foreclosed vacant homes for rehabilitation. The Lancaster-Fairfield Community Action Agency, a jointly governed organization of the County, administers the grant for the County pursuant to the grant agreement.

In 2010, the County issued \$3.3 million in recovery zone bonds to pay for the construction of a new utilities department administration building. The building is expected to be completed by the end of summer. It will allow the operations of the department to be more efficient. See note 17 of the notes to the basic financial statements for more information.

The County's state-of-the-art financial management information system continues to provide management with additional opportunities for effectively using County resources, eliminating redundancies, and enhancing customer service while increasing fiscal accountability and controls.

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, 2009. This was the twenty-first 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 2009 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the ninth consecutive year the County has received this prestigious award.

Acknowledgments

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

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

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

Respectfully submitted,



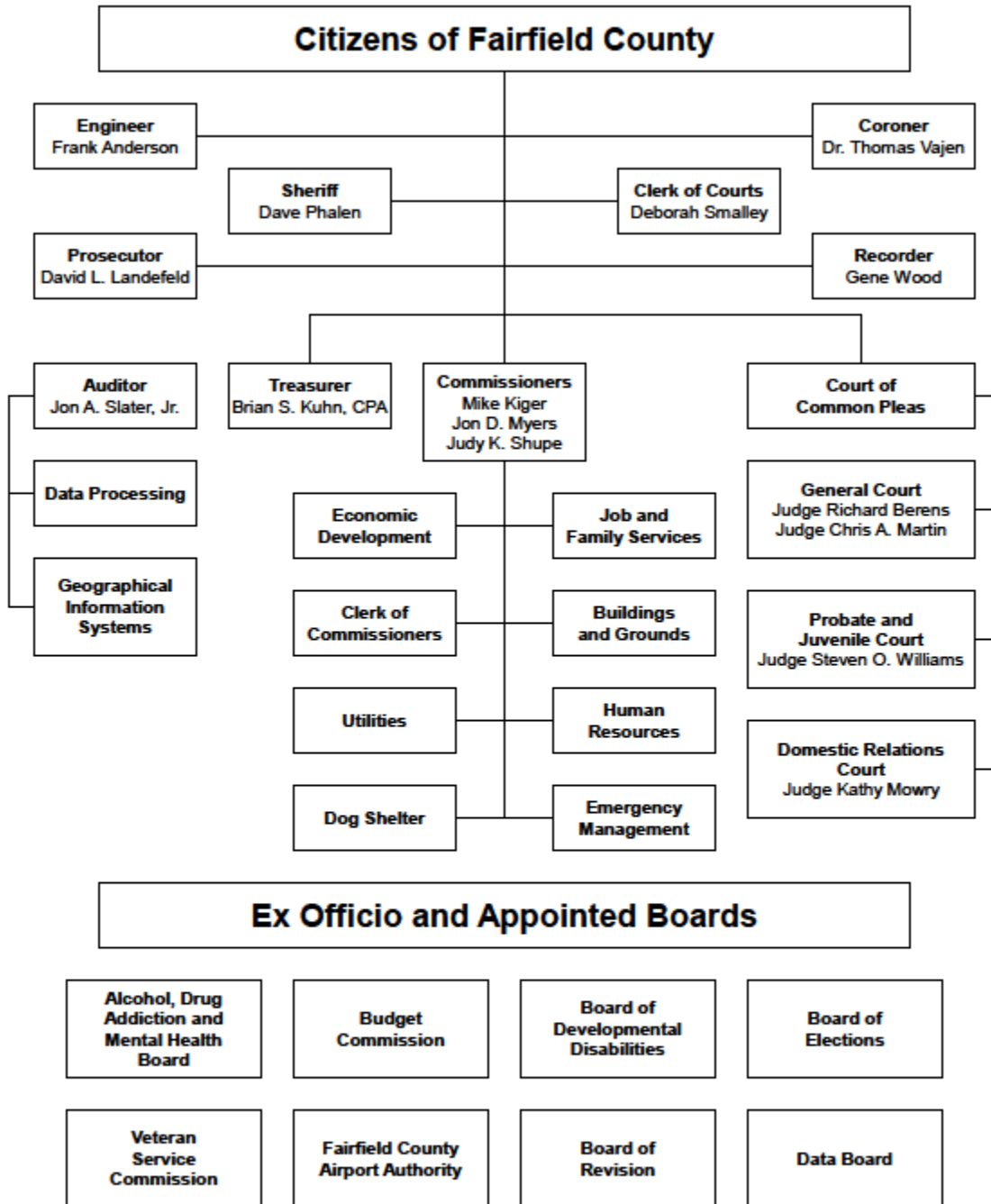
Jon A. Slater, Jr.
Fairfield County Auditor



Mike Kiger
President, Board of Commissioners

June 16, 2011

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2010



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2010

Clerk of Commissioners.....	Scott Zody
Human Resources, Director	Aundrea Cordle
Department of Job and Family Services, Director	Michael Orlando
Buildings and Grounds, Superintendent.....	Tony Vogel
Economic Development, Director	Shane Farnsworth
Data Processing, Administrator	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog Shelter, Warden	Michael Miller
Emergency Management, Director	Jon Kochis
Board of Elections, Director	Susan L. Bloom
Utilities, Sanitary Engineer.....	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Orman Hall
Board of Developmental Disabilities, Superintendent.....	John Pekar
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, 2009

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President

Executive Director

Financial Section

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Dave Yost • 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2010, 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, which represents 0.14 percent of assets, 0.15 percent of net assets, and 1.46 percent of revenues, respectively, of the aggregate discretely presented component unit and remaining fund information. 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Community Service, Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 16, 2011

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(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, 2010. 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 2010 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2010, by \$266,617,937 (net assets). Of this amount, \$21,473,465 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 2.4 percent, or \$6,323,211 from the total net assets at the beginning of the year 2010.
- At the end of the current year, the County's governmental activities reported total net assets of \$224,833,542 an increase of \$6,159,925 from the prior year. Of this amount, \$14,690,859 is unrestricted.
- At the end of the current year, unreserved fund balance for the General Fund was \$10,720,064 which represents a 9.1 percent increase from the prior year, and represents 35.8 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term notes, long-term loans, and capital leases decreased by \$713,689 or 1.7 percent, during the current year.

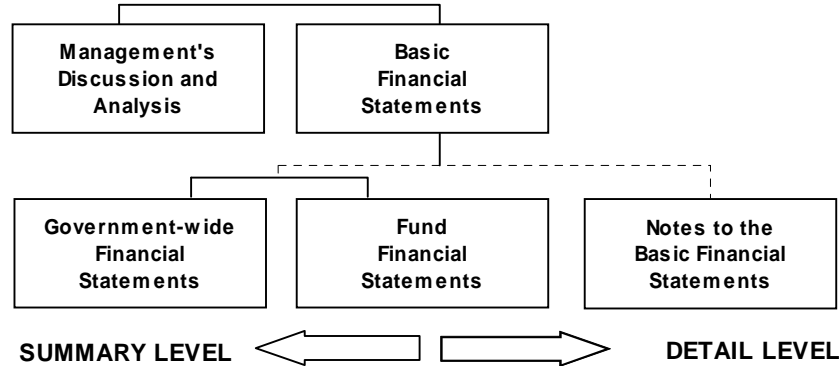
Overview of the Financial Statements

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

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

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2010
 (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, general government Urban redevelopment and housing, transportation, and interest/ fiscal charges	Activities the County operates similar to private businesses, such as the sewer and water operations	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, 2010
(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, urban redevelopment and housing, transportation, interest and fiscal charges, and all departments - with the exception of the sewer and water funds.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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.

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 a legally separate entity and may buy, sell, lease, and mortgage property in its own name. It can also sue or be sued in its own name.

Fund Financial Statements

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

- General Fund
- Community Services Fund
- Motor Vehicle Fund
- Developmental Disabilities 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.

Proprietary Funds — The County maintains one type of proprietary fund. 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 proprietary fund financial statements can be found on pages 51 through 55 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

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 fund. 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 110 of this report.

Government-wide Financial Analysis

During 2010, as shown in the table below, the combined net assets of the County's primary government increased \$6.3 million or 2.4 percent. Net assets reported for governmental activities increased \$6.2 million or 2.8 percent and business-type activities increased \$0.2 million or 0.4 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, 2010, with comparatives as of December 31, 2009**

	Governmental Activities		Business-Type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Assets:						
Current and other noncurrent assets	\$ 98,355,533	\$ 94,173,309	\$ 11,119,233	\$ 8,463,113	\$109,474,766	\$ 102,636,422
Capital assets	178,772,544	179,377,835	55,144,106	56,425,027	233,916,650	235,802,862
Total assets	<u>277,128,077</u>	<u>273,551,144</u>	<u>66,263,339</u>	<u>64,888,140</u>	<u>343,391,416</u>	<u>338,439,284</u>
Liabilities:						
Current and other liabilities	30,533,133	30,236,219	531,287	832,199	31,064,420	31,068,418
Noncurrent liabilities	21,761,402	24,641,308	23,947,657	22,434,832	45,709,059	47,076,140
Total liabilities	<u>52,294,535</u>	<u>54,877,527</u>	<u>24,478,944</u>	<u>23,267,031</u>	<u>76,773,479</u>	<u>78,144,558</u>
Net Assets:						
Invested in capital assets, net of related debt	163,190,447	162,064,907	35,001,789	34,245,459	198,192,236	196,310,366
Restricted	46,952,236	42,854,065	-	-	46,952,236	42,854,065
Unrestricted	14,690,859	13,754,645	6,782,606	7,375,650	21,473,465	21,130,295
Total net assets	<u>\$ 224,833,542</u>	<u>\$ 218,673,617</u>	<u>\$ 41,784,395</u>	<u>\$ 41,621,109</u>	<u>\$266,617,937</u>	<u>\$ 260,294,726</u>

At December 31, 2010, the primary government's invested 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 \$198.2 million. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in current and other noncurrent assets from the prior year which resulted in an increase of \$6.8 million. There were increases in cash and cash equivalents, property taxes receivable, and sales taxes receivable which were offset by decreases in prepaid items and intergovernmental receivables. For governmental activities, cash and cash equivalents increased by \$2.8 million. This increase can be attributed primarily to the increases in sales taxes, property taxes, and decreases in expenses which were offset by decreases in intergovernmental revenues. Property taxes receivable and sales taxes receivable increased by \$1.2 million and \$1.1 million, respectively. These increases are due to the one mill Child and Adult Protective Services Levy, REX Rockies Express gas pipeline construction, and the temporary increase in the sales tax rate, respectively. The decreases in prepaid items and intergovernmental receivables are

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

primarily due to the January 2011 health and life insurances not being prepaid by year-end which were prepaid in the prior year, and decreases in state and federal grant sources, respectively. Decreases in liabilities for governmental activities are due primarily to the decrease in outstanding debt.

The \$2.7 million increase in business type activities current and other noncurrent assets is primarily due to an increase cash and cash equivalents. The increase in cash and cash equivalents is attributed to the 2010 sale of recovery zone economic development bonds in the amount of \$3.3 million which were unspent as of year-end. The increase in total liabilities of \$1.2 million was mainly due to issuance of the \$3.3 million in recovery zone economic development bonds. This increase was offset by a decrease in other prior year outstanding bond balances due to principal payments of approximately \$2.0 million.

The decrease in governmental type and business type activities capital assets is due mainly to the current year's increase in accumulated depreciation.

Restricted net assets were approximately \$47.0 million and unrestricted net assets were approximately \$21.5 million. 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, 2010, and a comparative analysis with the year ended December 31, 2009.

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Primary Government
Statement of Activities
For the year ended December 31, 2010, with comparatives for the year ended December 31, 2009

	Governmental Activities		Business-type Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 16,238,461	\$ 17,224,843	\$ 5,944,836	\$ 5,594,982	\$ 22,183,297	\$ 22,819,825
Operating grants, contributions, and interest	37,609,461	41,813,165	-	6,162	37,609,461	41,819,327
Capital grants, contributions, and interest	1,926,151	1,254,789	124,850	1,973,284	2,051,001	3,228,073
Total program revenue	<u>55,774,073</u>	<u>60,292,797</u>	<u>6,069,686</u>	<u>7,574,428</u>	<u>61,843,759</u>	<u>67,867,225</u>
General revenues:						
Property taxes	22,947,834	19,320,675	-	-	22,947,834	19,320,675
Permissive real property transfer taxes	1,102,603	998,710	-	-	1,102,603	998,710
Lodging taxes	138,741	146,067	-	-	138,741	146,067
Sales taxes	16,403,143	11,778,248	-	-	16,403,143	11,778,248
Intergovernmental	3,899,214	3,563,293	-	-	3,899,214	3,563,293
Unrestricted interest earnings	715,339	930,709	65,586	74,584	780,925	1,005,293
Other	616,545	630,064	36,505	33,193	653,050	663,257
Total general revenues	<u>45,823,419</u>	<u>37,367,766</u>	<u>102,091</u>	<u>107,777</u>	<u>45,925,510</u>	<u>37,475,543</u>
Total Revenues	<u>101,597,492</u>	<u>97,660,563</u>	<u>6,171,777</u>	<u>7,682,205</u>	<u>107,769,269</u>	<u>105,342,768</u>
Expenses:						
General government:						
Legislative and executive	11,632,207	10,807,064	-	-	11,632,207	10,807,064
Intergovernmental	1,635,496	1,815,829	-	-	1,635,496	1,815,829
Judicial	6,469,930	5,964,528	-	-	6,469,930	5,964,528
Public safety	16,213,798	15,850,652	-	-	16,213,798	15,850,652
Intergovernmental	156,008	44,396	-	-	156,008	44,396
Public works	11,200,993	10,922,058	-	-	11,200,993	10,922,058
Health	24,015,477	23,695,239	-	-	24,015,477	23,695,239
Human services	21,510,978	26,811,254	-	-	21,510,978	26,811,254
Urban redevelopment and housing	1,358,860	358,921	-	-	1,358,860	358,921
Intergovernmental	269,026	353,036	-	-	269,026	353,036
Transportation	291,787	230,852	-	-	291,787	230,852
Interest and fiscal charges	683,007	960,382	-	-	683,007	960,382
Sewer system	-	-	3,060,231	3,655,152	3,060,231	3,655,152
Water system	-	-	2,948,260	2,843,308	2,948,260	2,843,308
Total Expenses	<u>95,437,567</u>	<u>97,814,211</u>	<u>6,008,491</u>	<u>6,498,460</u>	<u>101,446,058</u>	<u>104,312,671</u>
Increase (decrease).....	6,159,925	(153,648)	163,286	1,183,745	6,323,211	1,030,097
Net assets - beginning of year.....	218,673,617	218,827,265	41,621,109	40,437,364	260,294,726	259,264,629
Net assets - end of year.....	<u>\$ 224,833,542</u>	<u>\$ 218,673,617</u>	<u>\$ 41,784,395</u>	<u>\$ 41,621,109</u>	<u>\$ 266,617,937</u>	<u>\$ 260,294,726</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 38.9 percent of total governmental revenues, with taxes providing 40.0 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2010 were \$39,535,612. The decrease in operating grants, contributions, and interest is due mainly to the County receiving state and federal grants to provide public assistance to general relief recipients in the amount of \$10,864,690 in 2009 and \$6,232,091 in 2010. Property, permissive real property transfer, and lodging taxes revenues were \$24,189,178 (23.8 percent of total governmental revenues) while sales taxes were \$16,403,143 (16.1 percent of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 79 percent of the County's total governmental revenues. Permissive real property transfer taxes remained fairly constant from the prior year. Property taxes and sales taxes increased primarily due to an increase of 1.0 mill for the children and adult protective services tax levy and an additional one-quarter of one percent increase in the sales tax rate, respectively.

The County received \$16,238,461 or 16.0 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Health services activities utilized \$24,015,477 or 25.2 percent of total expenses. The County's human services activities accounted for \$21,510,978 or 22.5 percent, of total expenses. The human services had the highest decrease in expenses due to the state budget cuts affecting the ability in providing human services programs to County residents while health services remained fairly constant from the prior year.

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 \$39,663,494.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2010

<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	\$ 11,632,207	\$ 6,384,071	54.88%	6.69%
Intergovernmental	1,635,496	1,635,496	100.00%	1.71%
Judicial	6,469,930	1,847,617	28.56%	1.94%
Public safety	16,213,798	12,639,244	77.95%	13.24%
Intergovernmental	156,008	(22,668)	(14.53%)	(0.02%)
Public works	11,200,993	2,595,835	23.18%	2.72%
Health	24,015,477	8,666,235	36.09%	9.08%
Human services	21,510,978	4,952,832	23.02%	5.19%
Urban redevelopment and housing	1,358,860	189,393	13.94%	0.20%
Intergovernmental	269,026	269,026	100.00%	0.28%
Transportation	291,787	(176,594)	(60.52%)	(0.19%)
Interest and fiscal charges	683,007	683,007	100.00%	0.72%
Total expenses	<u>\$ 95,437,567</u>	<u>\$ 39,663,494</u>		<u>41.56%</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Business-type Activities

Net assets for business-type activities increased by \$163,286 or 0.4 percent, in 2010. The major revenue source was charges for services in the amount of \$5,944,836.

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.

At December 31, 2010, the County's governmental funds reported combined ending fund balances of \$49.4 million, an increase of \$3.9 million in comparison with the prior year balances. Approximately \$42.0 million of this amount constitutes unreserved fund balance, available for spending at the County's discretion. The remainder is reserved to indicate that it is not available for new spending because it is related to purchase commitments, unclaimed monies, or loans, none of which can easily be converted into cash. While most of the governmental fund balances are partially reserved in the governmental fund statements, the remaining unreserved fund balances become classified as restricted net assets on the government-wide statement of net assets due to restrictions for use for a particular purpose mandated by the source of the funding, such as the tax levy language or the underlying grant.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2010, unreserved fund balance was \$10,720,064 while total fund balance was \$13,345,323. 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 35.8 percent to total General Fund expenditures, while total fund balance represents 44.6 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$2.3 million during the current fiscal year compared to a \$4.6 million decrease in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased approximately \$4.9 million from the prior year while General Fund expenditures remained fairly constant increasing by only \$0.6 million. The largest increases in revenues were in sales taxes and intergovernmental. These increases are primarily due to the additional increase in the sales tax at the rate of one-quarter of one percent, personal property tax reimbursements, and public defender reimbursements from the state, respectively.
- Other financing sources (uses) decreased by \$2.7 million primarily due to decreases in transfers out.

Other Major Governmental Funds

The Community Services Fund has a fund balance of \$493,125 compared to a deficit of (\$477,483) in 2009. The increase is mainly attributed to a decrease in charges for services and intergovernmental revenues which were offset by a decrease in human services expenditures. The net change in fund balance for 2010 was an increase of \$970,608.

The fund balance of the Motor Vehicle Fund at December 31, 2010 is approximately \$5.0 million, a decrease of \$846,133 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues by (\$750,613) and a net change of (\$95,520) in other financing sources (uses). The net

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

increase of expenditures exceeding revenues is primarily due to a large increase in public works expenditures which was offset by a slight increase in revenues. Other financing sources (uses) decreased from the prior year due to an increase in the sale of capital assets, an increase in inception of capital leases, and an increase in transfers in for the County's allocation to the Engineer's Department which were offset by an increase in transfers out to finance road improvements and retirement of debt.

The fund balance of the Developmental Disabilities Fund at year-end is approximately \$10.5 million, an increase of \$551,381 or 5.6 percent, from the previous year. The increase in fund balance was primarily due to revenues exceeding expenditures by \$734,504. The largest increases in revenue were the increases in property taxes of \$109,607 and charges for services in the amount of \$62,410. This increase in revenues was accompanied by an increase in expenditures in the amount of \$977,922. In 2010, grants due from the State had not been collected within the available period, which resulted in deferred revenue at year-end of \$866,241.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2010, is approximately \$1.5 million, which is an increase of \$214,641 from 2009. The increase in fund balance was due mainly to increases in intergovernmental revenues of \$440,406 and charges for services \$74,303 which were offset by a decrease in expenditures of \$571,132. In 2010, grants due from the State had not been collected within the available period, which resulted in deferred revenue at year-end of \$1.4 million.

The General Obligation Bond Retirement Fund has a fund balance of \$387,984 at December 31, 2010. This fund received approximately \$10.5 million in a current refunding of bonds and \$2.7 million in transfers in, while making approximately \$3.4 million in debt service payments and \$10.7 million in payments to the bond escrow agent to advance refund general obligation bonds.

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, had an increase and a decrease in net assets, respectively; the Sewer Fund's net assets increased by \$417,732 and the Water Fund's net assets decreased \$254,446. The increase in the Sewer Fund can be primarily attributed to an increase in operating revenues, a decrease in interest income, a decrease in operating expenses, and a decrease in interest and fiscal charges, which were offset by a decrease in capital contributions. The decrease in the Water Fund is primarily due to an increase in operating revenues, an increase in interest income, an increase in operating expense, and a decrease in interest and fiscal charges, and decrease in capital contributions.

General Fund Budgetary Highlights

The County made several revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a slight increase from the original budget of 0.97 percent or \$312,719. The majority of the increase in appropriations was in public safety by \$377,858 primarily for contractual services in Sheriff department. This was offset by a decrease in appropriations in the following functions: Transportation by \$41,700 primarily for contractual services, capital outlay, and other expenditures in Airport; Health by \$27,291 primarily for contractual services in Crippled Children. Actual expenditures were less than the final budgeted expenditures by \$1.7 million due to general government legislative and executive of \$671,165, public safety of \$405,821, human services of \$300,061, general government judicial of \$221,981, and other of \$94,244.

The County's budgeted revenue increased by 12.7 percent primarily due to increases in sales taxes of \$1,700,000, intergovernmental of \$765,257, charges for services of \$301,547, permissive real property transfer taxes of \$200,000, and interest of \$153,857. Actual revenues exceeded the final budget by \$4.9 million primarily due to sales taxes, intergovernmental, charges for services, property taxes, and permissive real property transfer taxes of \$1,608,209, \$1,102,648, \$943,615, \$636,556, and \$392,020 respectively.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2010, reflects a fund balance that is \$8.5 million better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2010, and December 31, 2009, the County had invested \$233.9 million and \$235.8 million, net of accumulated depreciation of \$123.1 million and \$115.9 million, respectively, in a broad range of capital assets, as follows:

Capital Assets, Net of Depreciation
As of December 31, 2010, with comparatives as of December 31, 2009

	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Land	\$ 5,418,626	\$ 5,198,258	\$ 2,237,414	\$ 2,237,414	\$ 7,656,040	\$ 7,435,672
Buildings	25,593,826	25,452,828	12,340,694	12,895,331	37,934,520	38,348,159
Improvements other than						
buildings	2,966,000	2,979,944	-	-	2,966,000	2,979,944
Equipment	2,173,630	2,458,430	109,361	139,089	2,282,991	2,597,519
Furniture and fixtures	270,368	314,360	-	-	270,368	314,360
Infrastructure	140,136,307	140,464,152	38,672,814	39,710,326	178,809,121	180,174,478
Vehicles	1,303,999	1,145,849	80,175	107,108	1,384,174	1,252,957
Construction in progress	909,788	1,364,014	1,703,648	1,335,759	2,613,436	2,699,773
Total capital assets, net	<u>\$ 178,772,544</u>	<u>\$ 179,377,835</u>	<u>\$ 55,144,106</u>	<u>\$ 56,425,027</u>	<u>\$ 233,916,650</u>	<u>\$ 235,802,862</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 \$1.9 million or 0.8 percent (a 0.3 percent decrease for governmental activities and a 2.3 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$326,315 in construction commitments.

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

As of December 31, 2010, and December 31, 2009, the County had total debt of approximately \$42.3 million and approximately \$43.0 million, respectively, as shown in the table below.

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2010, with comparatives for December 31, 2009

	Governmental Activities		Business-type Activities		Totals	
	2010	2009	2010	2009	2010	2009
Special assessment						
bonds.....	\$ 1,479,503	\$ 1,788,039	\$ -	\$ -	\$ 1,479,503	\$ 1,788,039
General obligation bonds...	15,323,212	16,579,049	19,759,359	21,070,580	35,082,571	37,649,629
Bond anticipation notes.....	-	1,390,000	-	250,000	-	1,640,000
Recovery zone bonds.....	-	-	3,300,000	-	3,300,000	-
Long-term loans.....	694,796	684,528	722,478	933,869	1,417,274	1,618,397
Capital leases.....	1,005,976	296,016	18,208	25,140	1,024,184	321,156
	<u>\$ 18,503,487</u>	<u>\$ 20,737,632</u>	<u>\$ 23,800,045</u>	<u>\$ 22,279,589</u>	<u>\$ 42,303,532</u>	<u>\$ 43,017,221</u>

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
(Unaudited)

During 2010, the County issued \$101,101 and repaid \$302,224 in long-term loans, repaid \$1,640,000 in long-term bond anticipation notes, issued \$13,858,064 in general obligation refunding bonds (including premiums and deferred amount on refunding), defeased \$13,817,291 in general obligation bonds, paid down general obligation bonds by \$2,607,831, issued \$3,300,000 in business-type recovery zone economic development bonds, and issued no new special assessment bonds and paid off \$308,536. Capital lease balances increased \$703,028. The total decrease in the County's debt obligations for the current year was 1.7 percent (a 10.8 percent decrease for governmental activities and a 6.8 percent increase for business-type activities).

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last general obligation refunding bonds issued by the County. The County's rating is based on the County's financial management and debt burden, and the strength of the local economy.

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 \$69.2 million.

The County's total unvoted legal debt margin at December 31, 2010, is approximately \$20.5 million.

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

The economic outlook for the County has improved with the temporary addition of a one-quarter of one percent sales tax passed by the County Commissioners. The County's \$3.348 billion tax base has increased from the prior year. This is primarily attributable to the construction in the United States a new natural gas pipeline passing through the County. Real property values within the County continue to slightly rise over the past several years. However, investment earnings continue to decline from the prior years due to lower interest rates.

The various economic factors were considered in the preparation of the County's 2010 budget and will be considered in the preparation of future budgets. With the increase in health insurance premiums in 2010, the Commissioners took the conservative approach for the General Fund in 2010 by allowing no increases for operating costs and department allocations; however, the County will see a 3.0 percent increase for workers compensation costs and increases in salaries due to an additional pay period in 2010. The 2011 General Fund budget was adopted at \$34.4 million with no increases in salaries, operating costs, and department allocations.

Requests for Information

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 652-7045 or by writing the County Auditor at 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <http://www.co.fairfield.oh.us/auditor/index.htm>

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET ASSETS

December 31, 2010 - Primary Government

June 30, 2010 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Cash and cash equivalents.....	\$ 45,935,003	\$ 9,452,708	\$ 55,387,711	\$ -
Cash and cash equivalents in segregated accounts	108,540	589,455	697,995	103,182
Cash and cash equivalents with fiscal agents	357,664	-	357,664	-
Segregated investments.....	-	-	-	224,722
Sales taxes receivable	4,518,671	-	4,518,671	-
Internal balances.....	239,020	(239,020)	-	-
Materials and supplies inventory	1,013,032	24,269	1,037,301	4,747
Permissive motor vehicle license tax receivable	84,313	-	84,313	-
Accrued interest receivable	225,446	17,464	242,910	-
Intergovernmental receivable	14,560,272	16,844	14,577,116	-
Prepaid items	264,714	394	265,108	1,727
Accounts receivable	957,125	867,307	1,824,432	82,707
External party receivable	63,766	-	63,766	-
Lodging taxes receivable	32,345	-	32,345	-
Property taxes receivable	25,126,448	-	25,126,448	-
Loans receivable	960,747	-	960,747	-
Special assessments receivable	1,538,721	32,084	1,570,805	-
Deferred charges	281,202	357,728	638,930	-
Investment in joint venture	2,088,504	-	2,088,504	-
Capital assets not being depreciated	6,328,414	3,941,062	10,269,476	-
Capital assets being depreciated (net of accumulated depreciation)	172,444,130	51,203,044	223,647,174	73,247
Total assets	\$ 277,128,077	\$ 66,263,339	\$ 343,391,416	\$ 490,332

(continued)

Fairfield County, Ohio

STATEMENT OF NET ASSETS

(Continued)

December 31, 2010 - Primary Government

June 30, 2010 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued wages and benefits payable	\$ 1,161,117	\$ 37,213	\$ 1,198,330	\$ 55,380
Matured compensated absences payable.....	40,797	-	40,797	-
Matured capital leases payable.....	3,375	598	3,973	-
Matured interest payable.....	607	124	731	-
Intergovernmental payable.....	1,717,759	48,145	1,765,904	-
Accounts payable.....	2,805,518	132,666	2,938,184	4,174
External party payable.....	1,368	-	1,368	-
Contracts payable.....	188,282	45,629	233,911	-
Retainage payable.....	94,866	-	94,866	-
Accrued interest payable.....	72,472	102,021	174,493	-
Deferred revenue.....	24,446,972	-	24,446,972	41,005
Customer deposits payable.....	-	164,891	164,891	-
Long-term liabilities:				
Due within one year	3,280,737	1,587,743	4,868,480	-
Due within more than one year	18,480,665	22,359,914	40,840,579	-
Total liabilities	<u>52,294,535</u>	<u>24,478,944</u>	<u>76,773,479</u>	<u>100,559</u>
NET ASSETS				
Invested in capital assets, net of related debt	163,190,447	35,001,789	198,192,236	73,247
Restricted for:				
Capital projects.....	868,793	-	868,793	-
Debt service.....	313,164	-	313,164	-
Other purposes.....	11,295,643	-	11,295,643	4,032
Real estate assessment.....	3,692,747	-	3,692,747	-
Road and bridge projects.....	6,619,079	-	6,619,079	-
Ditch maintenance.....	1,585,880	-	1,585,880	-
Developmental disabilities.....	12,169,322	-	12,169,322	-
Mental health.....	3,243,988	-	3,243,988	-
Children services.....	1,563,775	-	1,563,775	-
Title administration.....	702,657	-	702,657	-
Child support enforcement.....	46,744	-	46,744	-
Crossroads center.....	389,017	-	389,017	-
Bridges and culverts.....	916,004	-	916,004	-
Older adult services.....	1,853,510	-	1,853,510	-
Youth services.....	358,072	-	358,072	-
Juvenile recovery.....	901,152	-	901,152	-
Neighborhood stabilization.....	432,689	-	432,689	-
Unrestricted.....	14,690,859	6,782,606	21,473,465	312,494
Total net assets	<u>\$ 224,833,542</u>	<u>\$ 41,784,395</u>	<u>\$ 266,617,937</u>	<u>\$ 389,773</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, 2010 - Primary Government

For the Year Ended June 30, 2010 - 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	\$ 11,632,207	\$ 5,151,677	\$ 37,899	\$ 58,560	\$ (6,384,071)
Intergovernmental	1,635,496	-	-	-	(1,635,496)
Judicial	6,469,930	2,656,148	1,966,165	-	(1,847,617)
Public safety	16,213,798	1,970,260	1,566,275	38,019	(12,639,244)
Intergovernmental	156,008	-	178,676	-	22,668
Public works	11,200,993	1,491,723	5,709,201	1,404,234	(2,595,835)
Health	24,015,477	1,116,406	14,232,836	-	(8,666,235)
Human services	21,510,978	3,821,310	12,736,836	-	(4,952,832)
Urban redevelopment and housing	1,358,860	2,959	1,166,508	-	(189,393)
Intergovernmental	269,026	-	-	-	(269,026)
Transportation	291,787	27,978	15,065	425,338	176,594
Interest and fiscal charges	683,007	-	-	-	(683,007)
Total governmental activities	<u>95,437,567</u>	<u>16,238,461</u>	<u>37,609,461</u>	<u>1,926,151</u>	<u>(39,663,494)</u>
Business-type activities:					
Sewer	3,060,231	3,367,126	-	67,950	374,845
Water	2,948,260	2,577,710	-	56,900	(313,650)
Total business-type activities	<u>6,008,491</u>	<u>5,944,836</u>	<u>-</u>	<u>124,850</u>	<u>61,195</u>
Total Primary Government.....	<u>\$ 101,446,058</u>	<u>\$ 22,183,297</u>	<u>\$ 37,609,461</u>	<u>\$ 2,051,001</u>	<u>\$ (39,602,299)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 1,583,496	\$ 862,402	\$ 3,353	\$ -	\$ (717,741)
Total Component Unit.....	<u>\$ 1,583,496</u>	<u>\$ 862,402</u>	<u>\$ 3,353</u>	<u>\$ -</u>	<u>\$ (717,741)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2010 - Primary Government

For the Year Ended June 30, 2010 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (expense) revenue	\$ (39,663,494)	\$ 61,195	\$ (39,602,299)	\$ (717,741)
General revenues:				
Property taxes levied for:				
General purposes	\$ 7,488,581	\$ -	\$ 7,488,581	\$ -
Public works	1,230,093	-	1,230,093	-
Health	9,606,661	-	9,606,661	-
Human services	4,622,499	-	4,622,499	-
Permissive real property transfer taxes levied for general purposes	1,102,603	-	1,102,603	-
Lodging tax levied for public works	138,741	-	138,741	-
Sales taxes levied for general purposes	16,403,143	-	16,403,143	-
Grants and entitlements not restricted to specific programs.....	3,899,214	-	3,899,214	-
Unrestricted interest	715,339	65,586	780,925	25,563
In-kind contributions	-	-	-	676,897
Other	616,545	36,505	653,050	-
Total general revenues.....	45,823,419	102,091	45,925,510	702,460
Increase (decrease) in net assets.....	6,159,925	163,286	6,323,211	(15,281)
Net assets - beginning of year.....	218,673,617	41,621,109	260,294,726	405,054
Net assets - end of year.....	\$ 224,833,542	\$ 41,784,395	\$ 266,617,937	\$ 389,773

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2010

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Cash and cash equivalents.....	\$ 8,639,238	\$ 1,413,832	\$ 3,705,710
Cash and cash equivalents in segregated accounts.....	99,322	-	-
Cash and cash equivalents with fiscal agents.....	-	-	-
Restricted assets:			
Cash and cash equivalents.....	266,806	-	-
Receivables:			
Property taxes	8,219,227	-	-
Lodging taxes	-	-	-
Permissive motor vehicle license tax	-	-	84,313
Sales taxes	4,518,671	-	-
Accounts	581,314	19,357	69,848
Interfund	2,335,300	1,155,833	-
External party	63,766	-	-
Special assessments	-	-	-
Accrued interest	219,778	-	-
Loans	-	-	-
Intergovernmental	2,179,610	150,845	2,727,387
Materials and supplies inventory.....	91,706	-	891,155
Prepaid items.....	174,737	7,557	2,555
Total assets.....	<u>\$ 27,389,475</u>	<u>\$ 2,747,424</u>	<u>\$ 7,480,968</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
Accounts payable.....	\$ 704,590	\$ 199,429	\$ 172,483
Contracts payable.....	274	-	26,573
Accrued wages and benefits payable.....	447,619	193,183	122,041
Matured compensated absences payable.....	206	-	26,196
Retainage payable.....	-	-	9,477
Interfund payable.....	16,088	50,344	876
External party payable.....	538	-	-
Intergovernmental payable.....	915,290	180,193	134,746
Deferred revenue.....	11,959,027	1,628,482	2,025,541
Matured interest payable.....	29	419	-
Matured capital leases payable.....	491	2,249	-
Total liabilities.....	<u>14,044,152</u>	<u>2,254,299</u>	<u>2,517,933</u>
FUND BALANCES:			
Reserved for encumbrances.....	988,453	4,492	267,011
Reserved for unclaimed monies.....	266,806	-	-
Reserved for loans.....	-	-	-
Reserved for manuscript debt.....	1,370,000	-	-
Unreserved, undesignated, reported in:			
General fund	10,720,064	-	-
Special revenue funds	-	488,633	4,696,024
Debt service funds	-	-	-
Capital projects funds (deficit)	-	-	-
Total fund balances	<u>13,345,323</u>	<u>493,125</u>	<u>4,963,035</u>
Total liabilities and fund balances	<u>\$ 27,389,475</u>	<u>\$ 2,747,424</u>	<u>\$ 7,480,968</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	General Obligation Bond Retirement Fund	Nonmajor Governmental Funds	Totals
\$ 10,130,397	\$ 681,036	\$ 383,375	\$ 20,714,609	\$ 45,668,197
-	-	2	9,216	108,540
357,664	-	-	-	357,664
-	-	-	-	266,806
8,372,644	2,238,430	178,400	6,117,747	25,126,448
-	-	-	32,345	32,345
-	-	-	-	84,313
-	-	-	-	4,518,671
47,561	153,420	1,194	84,431	957,125
-	-	-	6,225	3,497,358
-	-	-	-	63,766
-	-	-	1,538,721	1,538,721
-	-	-	5,668	225,446
-	-	-	960,747	960,747
2,204,966	3,051,523	3,413	4,242,528	14,560,272
27,697	-	-	2,474	1,013,032
10,747	28,719	-	40,399	264,714
<u>\$ 21,151,676</u>	<u>\$ 6,153,128</u>	<u>\$ 566,384</u>	<u>\$ 33,755,110</u>	<u>\$ 99,244,165</u>
\$ 395,868	\$ 750,609	\$ -	\$ 582,539	\$ 2,805,518
20,565	-	-	140,870	188,282
192,649	16,229	-	189,396	1,161,117
13,499	-	-	896	40,797
-	-	-	85,389	94,866
373	150	-	3,190,507	3,258,338
130	-	-	700	1,368
208,903	15,149	-	263,478	1,717,759
9,869,155	3,864,231	178,400	11,101,951	40,626,787
93	-	-	66	607
224	-	-	411	3,375
<u>10,701,459</u>	<u>4,646,368</u>	<u>178,400</u>	<u>15,556,203</u>	<u>49,898,814</u>
3,220,605	46,846	-	513,011	5,040,418
-	-	-	-	266,806
-	-	-	724,556	724,556
-	-	-	-	1,370,000
-	-	-	-	10,720,064
7,229,612	1,459,914	-	17,011,545	30,885,728
-	-	387,984	194,009	581,993
-	-	-	(244,214)	(244,214)
<u>10,450,217</u>	<u>1,506,760</u>	<u>387,984</u>	<u>18,198,907</u>	<u>49,345,351</u>
<u>\$ 21,151,676</u>	<u>\$ 6,153,128</u>	<u>\$ 566,384</u>	<u>\$ 33,755,110</u>	<u>\$ 99,244,165</u>

Fairfield County, Ohio

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

December 31, 2010

Total fund balances for governmental funds.....		\$ 49,345,351
<i>Amounts reported for governmental activities in the statement of nets assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		178,772,544
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		2,088,504
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes	2,348,321	
Lodging taxes	2,276	
Sales taxes	1,857,867	
Charges for services	125,133	
Licenses and permits	179	
Fines and forfeitures	297,250	
Reimbursements	22,623	
Special assessments	1,538,721	
Accrued Interest	79,046	
Intergovernmental	9,908,399	16,179,815
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds.		281,202
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds.		(72,472)
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 premiums	(1,479,503)	
General obligation bonds payable and unamortized premiums and discounts	(4,306,828)	
Refunding bonds payable and unamortized premiums and deferred amount on refunding	(11,016,384)	
Long-term loans payable	(694,796)	
Compensated absences payable	(3,251,457)	
Intergovernmental payable	(6,458)	
Capital leases payable	(1,005,976)	(21,761,402)
Net assets of governmental activities		\$ 224,833,542

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, 2010

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property taxes.....	\$ 7,333,985	\$ -	\$ -
Permissive real property transfer taxes.....	1,102,603	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	15,898,127	-	-
Charges for services.....	4,507,288	3,377,807	154,385
Licenses and permits.....	37,075	-	-
Permissive motor vehicle license tax.....	-	-	1,105,986
Fines and forfeitures.....	79,672	-	40,095
Intergovernmental.....	4,487,775	6,232,091	5,454,126
Special assessments.....	-	-	-
Interest.....	793,267	-	-
Rent.....	231,873	-	-
Donations.....	30,000	-	100
Other.....	289,383	161,659	40,590
Total revenues.....	<u>34,791,048</u>	<u>9,771,557</u>	<u>6,795,282</u>
EXPENDITURES			
Current:			
General government:			
Legislative and executive	9,413,841	-	-
Judicial	4,132,289	-	-
Public safety	13,016,410	-	-
Public works	-	-	7,520,965
Health	715,802	-	-
Human services	836,042	9,168,027	-
Urban redevelopment and housing	-	-	-
Transportation	92,781	-	-
Other	59,696	-	-
Intergovernmental.....	1,635,496	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement	45,773	34,619	24,930
Interest and fiscal charges	7,951	6,328	-
Issuance costs	-	-	-
Total expenditures.....	<u>29,956,081</u>	<u>9,208,974</u>	<u>7,545,895</u>
Excess of revenues over (under) expenditures.....	<u>4,834,967</u>	<u>562,583</u>	<u>(750,613)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets.....	7,796	-	86,376
Inception of capital lease.....	776,077	32,091	115,377
Loans received.....	-	-	-
Refunding bonds issued.....	-	-	-
Premium on refunding bonds.....	-	-	-
Payment to refunded bond escrow agent.....	-	-	-
Transfers in.....	47,135	375,934	325,096
Transfers out.....	(3,386,773)	-	(622,369)
Total other financing sources (uses).....	<u>(2,555,765)</u>	<u>408,025</u>	<u>(95,520)</u>
Net change in fund balances.....	2,279,202	970,608	(846,133)
Fund balances (deficit) - beginning of year.....	11,066,121	(477,483)	5,809,168
Fund balances - end of year.....	<u>\$ 13,345,323</u>	<u>\$ 493,125</u>	<u>\$ 4,963,035</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	General Obligation Bond Retirement Fund	Nonmajor Governmental Funds	Totals
\$ 7,258,347	\$ 1,950,963	\$ 178,400	\$ 5,503,297	\$ 22,224,992
-	-	-	-	1,102,603
-	-	-	136,465	136,465
-	-	-	-	15,898,127
585,295	137,333	-	4,804,201	13,566,309
-	-	-	422,583	459,658
-	-	-	-	1,105,986
-	-	-	249,670	369,437
5,595,688	7,974,357	-	14,152,792	43,896,829
-	-	-	375,502	375,502
-	-	-	150,926	944,193
21,844	11,049	462,920	21,470	749,156
10,068	-	-	47,217	87,385
23,849	11,626	-	84,867	611,974
<u>13,495,091</u>	<u>10,085,328</u>	<u>641,320</u>	<u>25,948,990</u>	<u>101,528,616</u>
-	-	-	1,613,713	11,027,554
-	-	-	2,321,824	6,454,113
-	-	-	3,040,398	16,056,808
-	-	-	1,629,304	9,150,269
12,757,733	9,870,687	-	877,055	24,221,277
-	-	-	11,398,530	21,402,599
-	-	-	1,627,886	1,627,886
-	-	-	-	92,781
-	-	-	-	59,696
-	-	-	-	1,635,496
-	-	-	2,978,737	2,978,737
1,967	-	2,725,000	517,766	3,350,055
887	-	563,525	111,819	690,510
-	-	152,027	-	152,027
<u>12,760,587</u>	<u>9,870,687</u>	<u>3,440,552</u>	<u>26,117,032</u>	<u>98,899,808</u>
<u>734,504</u>	<u>214,641</u>	<u>(2,799,232)</u>	<u>(168,042)</u>	<u>2,628,808</u>
797	-	-	-	94,969
15,637	-	-	-	939,182
-	-	-	101,101	101,101
-	-	10,535,000	-	10,535,000
-	-	340,091	-	340,091
-	-	(10,716,646)	-	(10,716,646)
-	-	2,687,469	2,314,660	5,750,294
(199,557)	-	-	(1,541,595)	(5,750,294)
<u>(183,123)</u>	<u>-</u>	<u>2,845,914</u>	<u>874,166</u>	<u>1,293,697</u>
551,381	214,641	46,682	706,124	3,922,505
9,898,836	1,292,119	341,302	17,492,783	45,422,846
<u>\$ 10,450,217</u>	<u>\$ 1,506,760</u>	<u>\$ 387,984</u>	<u>\$ 18,198,907</u>	<u>\$ 49,345,351</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, 2010

Net change in fund balances - total governmental funds..... \$ 3,922,505

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	6,934,191	
Capital contributions	96,579	
Current year depreciation	<u>(7,279,087)</u>	(248,317)

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

Proceeds from sale of capital assets	(94,969)	
Loss on disposal of capital assets	<u>(262,005)</u>	(356,974)

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

Property taxes	722,842	
Lodging taxes	2,276	
Sales taxes	505,016	
Charges for services	(184,437)	
Licenses and permits	(131)	
Fines and forfeitures	36,573	
Intergovernmental	(796,478)	
Special assessments	(239,562)	
Interest	(78,343)	
Rent	(30)	
Other	<u>4,571</u>	(27,703)

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the statement of activities (86,204)

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	305,000	
General Obligation bonds	935,000	
Advance refunding bonds	400,000	
Long-term bond anticipation notes payable	1,390,000	
Long-term loans payable	90,833	
Capital leases	<u>229,222</u>	\$ 3,350,055

(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, 2010

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	\$ 52,535	
Amortization of issuance costs	(30,112)	
Amortization on premium of special assessment bonds	3,536	
Amortization on premium of general obligation bonds	20,820	
Amortization on premium of refunding bonds	22,134	
Amortization on discount of general obligation bonds	<u>(456)</u>	68,457
The difference between the net carrying amount of the refunded debt and the acquisition price is allocated over the life of the outstanding debt on the statement of activities		(60,954)
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		(939,182)
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	<u>643,942</u>	645,761
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 loans issued	(101,101)	
Refunding bonds issued	(10,535,000)	
Premium on refunding bonds issued	<u>(340,091)</u>	(10,976,192)
Payment to refunded bond escrow agent is an other financing use in government funds, but the payment reduces long-term liabilities on the statement of net assets		10,716,646
Issuance costs are reported as an expenditure when paid in the governmental funds, but are deferred on the statement of net assets		<u>152,027</u>
Change in net assets of governmental activities.....		<u><u>\$ 6,159,925</u></u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,708,000	\$ 6,708,900	\$ 7,345,456	\$ 636,556
Permissive real property transfer taxes.....	500,000	700,000	1,092,020	392,020
Sales taxes.....	12,000,000	13,700,000	15,308,209	1,608,209
Charges for services.....	3,283,580	3,585,127	4,528,742	943,615
Licenses and permits.....	7,000	55,396	37,150	(18,246)
Fines and forfeitures.....	90,000	96,596	68,200	(28,396)
Intergovernmental.....	2,508,950	3,274,207	4,376,855	1,102,648
Interest.....	800,000	953,857	1,023,983	70,126
Rent.....	99,000	100,000	228,841	128,841
Donations.....	-	3,424	30,000	26,576
Other.....	107,800	236,884	311,157	74,273
Total revenues.....	<u>26,104,330</u>	<u>29,414,391</u>	<u>34,350,613</u>	<u>4,936,222</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	9,889,650	9,963,079	9,291,914	671,165
Judicial	4,414,847	4,379,449	4,157,468	221,981
Public safety	13,771,822	14,149,680	13,743,859	405,821
Health	779,550	752,259	750,093	2,166
Human services	1,135,616	1,135,617	835,556	300,061
Transportation	183,568	141,868	136,320	5,548
Other	1,990,000	1,955,820	1,861,576	94,244
Total expenditures.....	<u>32,165,053</u>	<u>32,477,772</u>	<u>30,776,786</u>	<u>1,700,986</u>
Excess of revenues over (under) expenditures	<u>(6,060,723)</u>	<u>(3,063,381)</u>	<u>3,573,827</u>	<u>6,637,208</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	7,796	7,796
Advances in.....	-	-	1,379,688	1,379,688
Advances out.....	-	-	(1,872,044)	(1,872,044)
Operating transfers in.....	-	27,326	47,135	19,809
Operating transfers out.....	<u>(2,654,093)</u>	<u>(3,559,664)</u>	<u>(3,386,773)</u>	<u>172,891</u>
Total other financing sources (uses).....	<u>(2,654,093)</u>	<u>(3,532,338)</u>	<u>(3,824,198)</u>	<u>(291,860)</u>
Net change in fund balance	<u>(8,714,816)</u>	<u>(6,595,719)</u>	<u>(250,371)</u>	<u>6,345,348</u>
Fund balance - beginning of year	7,393,664	7,393,664	7,393,664	-
Prior year encumbrances appropriated.....	1,386,771	1,386,771	1,386,771	-
Fund balance - end of year	<u>\$ 65,619</u>	<u>\$ 2,184,716</u>	<u>\$ 8,530,064</u>	<u>\$ 6,345,348</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 2,160,407	\$ 2,160,407	\$ 2,798,702	\$ 638,295
Intergovernmental.....	11,320,000	8,403,565	7,209,273	(1,194,292)
Other.....	100,000	100,000	167,161	67,161
Total revenues.....	<u>13,580,407</u>	<u>10,663,972</u>	<u>10,175,136</u>	<u>(488,836)</u>
EXPENDITURES				
Current:				
Human services:				
Community services:				
Personal services	4,108,200	4,192,800	4,134,370	58,430
Fringe benefits	1,929,025	1,961,290	1,717,109	244,181
Materials and supplies	342,423	339,854	288,747	51,107
Contractual services	6,565,587	4,292,776	3,554,355	738,421
Capital outlay	96,000	96,000	61,452	34,548
Other	1,000	1,000	-	1,000
Total expenditures.....	<u>13,042,235</u>	<u>10,883,720</u>	<u>9,756,033</u>	<u>1,127,687</u>
Excess of revenues over (under) expenditures.....	<u>538,172</u>	<u>(219,748)</u>	<u>419,103</u>	<u>638,851</u>
OTHER FINANCING SOURCES				
Advances in.....	-	-	25,000	25,000
Operating transfers in.....	350,000	350,000	375,934	25,934
Total other financing sources	<u>350,000</u>	<u>350,000</u>	<u>400,934</u>	<u>50,934</u>
Net change in fund balance.....	888,172	130,252	820,037	689,785
Fund balance - beginning of year.....	246,093	246,093	246,093	-
Prior year encumbrances appropriated.....	251,162	251,162	251,162	-
Fund balance - end of year.....	<u>\$ 1,385,427</u>	<u>\$ 627,507</u>	<u>\$ 1,317,292</u>	<u>\$ 689,785</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services.....	\$ 30,000	\$ 33,299	\$ 116,332	\$ 83,033
Permissive motor vehicle license tax.....	1,070,000	1,070,000	1,106,045	36,045
Fines and forfeitures.....	40,000	40,000	39,399	(601)
Intergovernmental.....	5,273,310	5,278,031	5,447,641	169,610
Donations.....	-	-	100	100
Other.....	10,000	11,594	40,590	28,996
Total revenues.....	<u>6,423,310</u>	<u>6,432,924</u>	<u>6,750,107</u>	<u>317,183</u>
EXPENDITURES				
Current:				
Public works:				
Motor vehicle:				
Personal services	2,672,250	2,849,922	2,723,621	126,301
Fringe benefits	1,330,506	1,370,515	1,161,551	208,964
Materials and supplies	1,721,392	1,921,547	1,662,002	259,545
Contractual services	892,346	1,008,326	967,506	40,820
Capital outlay	1,154,712	1,199,118	1,163,400	35,718
Other	1,000	101,767	101,341	426
Total expenditures.....	<u>7,772,206</u>	<u>8,451,195</u>	<u>7,779,421</u>	<u>671,774</u>
Excess of revenues under expenditures.....	<u>(1,348,896)</u>	<u>(2,018,271)</u>	<u>(1,029,314)</u>	<u>988,957</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	4,492	4,492
Operating transfers in.....	326,690	325,096	325,096	-
Operating transfers out.....	(246,640)	(622,369)	(622,369)	-
Total other financing sources (uses).....	<u>80,050</u>	<u>(297,273)</u>	<u>(292,781)</u>	<u>4,492</u>
Net change in fund balance.....	(1,268,846)	(2,315,544)	(1,322,095)	993,449
Fund balance - beginning of year.....	3,564,660	3,564,660	3,564,660	-
Prior year encumbrances appropriated.....	1,100,665	1,100,665	1,100,665	-
Fund balance - end of year.....	<u>\$ 3,396,479</u>	<u>\$ 2,349,781</u>	<u>\$ 3,343,230</u>	<u>\$ 993,449</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 6,911,000	\$ 7,211,000	\$ 7,261,797	\$ 50,797
Charges for services.....	456,482	516,482	568,229	51,747
Intergovernmental.....	4,474,386	4,918,779	5,057,654	138,875
Rent.....	22,000	22,000	21,844	(156)
Donations.....	-	-	10,068	10,068
Other.....	13,000	13,000	24,454	11,454
Total revenues.....	<u>11,876,868</u>	<u>12,681,261</u>	<u>12,944,046</u>	<u>262,785</u>
EXPENDITURES				
Current:				
Health:				
Board of developmental disabilities:				
Personal services	5,067,880	5,077,205	4,969,602	107,603
Fringe benefits	2,225,258	2,224,798	1,841,162	383,636
Materials and supplies	649,881	613,666	560,780	52,886
Contractual services	6,328,171	5,827,227	5,368,657	458,570
Capital outlay	594,784	1,048,137	573,294	474,843
Other	3,279,602	3,179,602	3,179,602	-
Total expenditures.....	<u>18,145,576</u>	<u>17,970,635</u>	<u>16,493,097</u>	<u>1,477,538</u>
Excess of revenues under expenditures.....	<u>(6,268,708)</u>	<u>(5,289,374)</u>	<u>(3,549,051)</u>	<u>1,740,323</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	797	797
Operating transfers out.....	(199,557)	(199,557)	(199,557)	-
Total other financing sources (uses).....	<u>(199,557)</u>	<u>(199,557)</u>	<u>(198,760)</u>	<u>797</u>
Net change in fund balance	(6,468,265)	(5,488,931)	(3,747,811)	1,741,120
Fund balance - beginning of year	7,587,905	7,587,905	7,587,905	-
Prior year encumbrances appropriated.....	2,387,334	2,387,334	2,387,334	-
Fund balance - end of year	<u>\$ 3,506,974</u>	<u>\$ 4,486,308</u>	<u>\$ 6,227,428</u>	<u>\$ 1,741,120</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes.....	\$ 2,017,300	\$ 2,000,000	\$ 1,952,382	\$ (47,618)
Charges for services.....	121,000	140,000	136,038	(3,962)
Intergovernmental.....	7,980,431	8,101,761	7,830,068	(271,693)
Rent.....	13,680	20,000	15,900	(4,100)
Other.....	-	60,000	61,626	1,626
Total revenues.....	<u>10,132,411</u>	<u>10,321,761</u>	<u>9,996,014</u>	<u>(325,747)</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services	450,282	439,684	432,969	6,715
Fringe benefits	148,630	170,258	155,207	15,051
Materials and supplies	20,535	20,500	13,637	6,863
Contractual services	9,606,206	9,594,199	9,517,728	76,471
Capital outlay	<u>3,287</u>	<u>3,287</u>	<u>1,640</u>	<u>1,647</u>
Total expenditures.....	<u>10,228,940</u>	<u>10,227,928</u>	<u>10,121,181</u>	<u>106,747</u>
Net change in fund balance.....	(96,529)	93,833	(125,167)	(219,000)
Fund balance - beginning of year.....	551,232	551,232	551,232	-
Prior year encumbrances appropriated.....	<u>24,497</u>	<u>24,497</u>	<u>24,497</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 479,200</u>	<u>\$ 669,562</u>	<u>\$ 450,562</u>	<u>\$ (219,000)</u>

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

Fairfield County, Ohio

STATEMENT OF FUND NET ASSETS ENTERPRISE FUNDS

December 31, 2010

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
ASSETS			
Current assets:			
Cash and cash equivalents.....	\$ 5,308,416	\$ 3,979,401	\$ 9,287,817
Cash and cash equivalents in segregated accounts	330,132	259,323	589,455
Receivables:			
Accounts	549,436	317,871	867,307
Interfund	8,991	6,123	15,114
Special assessments	20,449	11,635	32,084
Accrued interest	10,592	6,872	17,464
Intergovernmental	8,620	8,224	16,844
Materials and supplies inventory.....	6,267	18,002	24,269
Prepaid items.....	197	197	394
Total current assets.....	<u>6,243,100</u>	<u>4,607,648</u>	<u>10,850,748</u>
Noncurrent assets:			
Deferred charges.....	198,919	158,809	357,728
Restricted assets:			
Cash and cash equivalents	164,891	-	164,891
Capital assets not being depreciated	1,473,740	2,467,322	3,941,062
Capital assets being depreciated (net of accumulated depreciation)	28,044,984	23,158,060	51,203,044
Total noncurrent assets.....	<u>29,882,534</u>	<u>25,784,191</u>	<u>55,666,725</u>
Total assets.....	<u>\$ 36,125,634</u>	<u>\$ 30,391,839</u>	<u>\$ 66,517,473</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS
PROPRIETARY FUNDS**

(Continued)

December 31, 2010

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 72,376	\$ 60,290	\$ 132,666
Contracts payable	45,629	-	45,629
Accrued wages and benefits payable	20,529	16,684	37,213
Interfund payable	253,481	653	254,134
Matured capital leases payable	299	299	598
Matured interest payable	62	62	124
Intergovernmental payable	33,766	14,379	48,145
Accrued interest payable	56,048	45,973	102,021
Current portion of:			
Compensated absences payable	35,544	42,752	78,296
Capital leases	2,997	2,997	5,994
EPA loans payable	106,314	-	106,314
OPWC loans payable	2,139	-	2,139
General obligation bonds payable	712,500	682,500	1,395,000
Total current liabilities	<u>1,341,684</u>	<u>866,589</u>	<u>2,208,273</u>
Long-term liabilities			
(net of current portion):			
Customer deposits payable from			
restricted assets	164,891	-	164,891
Compensated absences	37,385	31,931	69,316
Capital leases	6,107	6,107	12,214
EPA loans payable	560,540	-	560,540
OPWC loans payable	53,485	-	53,485
General obligation bonds payable	12,070,920	9,593,439	21,664,359
Total long-term liabilities	<u>12,893,328</u>	<u>9,631,477</u>	<u>22,524,805</u>
Total liabilities	<u>14,235,012</u>	<u>10,498,066</u>	<u>24,733,078</u>
NET ASSETS			
Invested in capital assets, net of			
related debt	17,852,641	17,149,148	35,001,789
Unrestricted	4,037,981	2,744,625	6,782,606
Total net assets	<u>\$ 21,890,622</u>	<u>\$ 19,893,773</u>	<u>41,784,395</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 ENTERPRISE FUNDS

For the Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
OPERATING REVENUES:			
Charges for services	\$ 3,367,126	\$ 2,577,710	\$ 5,944,836
OPERATING EXPENSES:			
Personal services	533,032	463,072	996,104
Fringe benefits	201,360	185,579	386,939
Contractual services	801,981	708,978	1,510,959
Materials and supplies	129,487	354,138	483,625
Depreciation	839,022	832,031	1,671,053
Total operating expenses	2,504,882	2,543,798	5,048,680
Operating income	862,244	33,912	896,156
NON-OPERATING REVENUES (EXPENSES):			
Interest income	41,712	23,874	65,586
Loss on disposal of capital assets	(2,200)	-	(2,200)
Interest and fiscal charges	(553,149)	(404,462)	(957,611)
Other non-operating revenues	1,175	35,330	36,505
Total non-operating revenues (expenses)	(512,462)	(345,258)	(857,720)
Gain (loss) before capital contributions	349,782	(311,346)	38,436
Capital contributions	67,950	56,900	124,850
Change in net assets	417,732	(254,446)	163,286
Net assets - beginning of year	21,472,890	20,148,219	41,621,109
Net assets - end of year	\$ 21,890,622	\$ 19,893,773	\$ 41,784,395

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

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash flows from operating activities			
Cash received from customers.....	\$ 3,355,363	\$ 2,572,555	\$ 5,927,918
Cash payments for employee services and benefits	(760,980)	(644,707)	(1,405,687)
Cash payments for goods and services.....	(942,034)	(1,075,391)	(2,017,425)
Other non-operating revenues.....	1,175	35,650	36,825
Customer deposits received.....	9,000	-	9,000
Customer deposits returned.....	(6,000)	-	(6,000)
Net cash provided by operating activities.....	<u>1,656,524</u>	<u>888,107</u>	<u>2,544,631</u>
Cash flows from capital and related financing activities			
Tap-in fees.....	67,950	56,900	124,850
Special assessments	2,695	3,251	5,946
Acquisition of capital assets.....	(275,323)	(123,564)	(398,887)
Proceeds from interfund activity notes.....	250,000	-	250,000
Proceeds from sale of recovery zone bonds.....	1,650,000	1,650,000	3,300,000
Premium on refunding bonds.....	70,236	96,143	166,379
Proceeds from sale of refunding bonds.....	1,820,000	2,490,000	4,310,000
Principal paid on capital leases payable.....	(3,444)	(3,444)	(6,888)
Principal paid on notes payable.....	(500,000)	-	(500,000)
Principal paid on EPA refunding loan.....	(207,112)	-	(207,112)
Principal paid on OPWC loan.....	(4,279)	-	(4,279)
Principal paid on general obligation bonds.....	(670,000)	(635,000)	(1,305,000)
Payment to refunded bond escrow agent.....	(1,869,442)	(2,554,833)	(4,424,275)
Bond issuance costs.....	(49,597)	(59,005)	(108,602)
Interest paid on capital leases payable	(897)	(897)	(1,794)
Interest paid on notes payable.....	(16,205)	-	(16,205)
Interest paid on EPA refunding loan.....	(29,122)	-	(29,122)
Interest paid on general obligation bonds.....	(492,508)	(363,659)	(856,167)
Net cash provided by capital and related financing activities	<u>(257,048)</u>	<u>555,892</u>	<u>298,844</u>
Cash flows from investing activities			
Interest.....	31,620	15,405	47,025
Net cash provided by investing activities.....	<u>31,620</u>	<u>15,405</u>	<u>47,025</u>
Net decrease in cash and cash equivalents.....	1,431,096	1,459,404	2,890,500
Cash and cash equivalents - beginning of year.....	<u>4,372,343</u>	<u>2,779,320</u>	<u>7,151,663</u>
Cash and cash equivalents - end of year.....	<u>\$ 5,803,439</u>	<u>\$ 4,238,724</u>	<u>\$ 10,042,163</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds		
	Sewer Fund	Water Fund	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 862,244	\$ 33,912	\$ 896,156
Adjustments to reconcile operating income to net cash provided by operating activities:			
Other non-operating revenues	1,175	35,650	36,825
Depreciation expense	839,022	832,031	1,671,053
(Increases) decreases in assets:			
Accounts receivable	(9,315)	(9,099)	(18,414)
Intergovernmental receivable	(5,019)	1,576	(3,443)
Interfund receivable	2,349	2,368	4,717
External party receivable	222	-	222
Materials and supplies inventory	658	(6,440)	(5,782)
Prepays	8,890	15,524	24,414
Increases (decreases) in liabilities:			
Accounts payable	(19,621)	(13,657)	(33,278)
Accrued wages and benefits payable	(18,525)	(17,672)	(36,197)
Compensated absences payable	(18,970)	11,339	(7,631)
Interfund payable	(80)	(80)	(160)
Intergovernmental payable	10,494	2,655	13,149
Customer deposits	3,000	-	3,000
Net cash provided by operating activities.....	<u>\$ 1,656,524</u>	<u>\$ 888,107</u>	<u>\$ 2,544,631</u>

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, 2010

ASSETS

Cash and cash equivalents	\$	7,345,053
Cash and cash equivalents in segregated accounts		1,874,450
Receivables:		
Property taxes		135,328,273
Lodging taxes		48,247
Accounts		2,744,587
Special assessments		3,680,265
Intergovernmental		12,483,588
Tax increment financing receivable		3,827,764
External party receivable		1,368
Total assets	\$	<u>167,333,595</u>

LIABILITIES

External party payable	\$	63,766
Intergovernmental payable		160,493,112
Due to others		6,776,717
Total liabilities	\$	<u>167,333,595</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, 2010

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 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 Developmental Disabilities, provides sheltered employment for developmentally disabled 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 developmentally disabled 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

activity of the following districts and agencies is presented as agency funds within the County's financial statements.

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

Fairfield County Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors 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 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 Retrospective Rating Program
Fairfield-Hocking Major Crimes Investigation Unit	South Central Ohio Insurance Consortium

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, 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 enterprise 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, 2010

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 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. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

Developmental Disabilities Fund. The Developmental Disabilities Fund accounts for the operation of a school and provides assistance to a workshop for the 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 has no internal service 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.

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

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

C. Measurement Focus

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

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from tax increment financing in the year for which it was levied. 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, 2010, but which were levied to finance year 2011 operations, as deferred revenue. It also has recorded grants and entitlements received before the eligibility requirements are met, as deferred revenue.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 final amended certificate approved.

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

The Environmental Affairs Grant Special Revenue Fund, Ohio Seat Belt Special Revenue Fund, Liberty Center County Services Complex Capital Project Fund, and Clerk of Courts Remolding Capital Project Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Indigent Children Drivers Special Revenue Fund and the Special Assessment Buckeye Lake Sewer Debt Service Fund were 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.

During 2010, investments were limited to 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 nonnegotiable certificates of deposit are reported at cost.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 2010, interest was distributed to the General Fund, certain special revenue funds, debt service funds, and enterprise funds. Interest revenue credited to the General Fund during 2010 amounted to \$793,267, which includes \$705,693 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 since these funds are not deposited into the County treasury.

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and dental insurance cash balances used for run off claims for the self insurance program with the South Central Ohio Insurance Consortium that ended December 31, 2009. These monies were returned to the Developmental Disabilities Special Revenue Fund in 2011.

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 expensed/expensed when used.

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2010, 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 funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

K. Restricted Assets

The County has set aside certain resources in the general fund and in the enterprise funds. Restricted cash and cash equivalents in the general fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Restricted cash and cash equivalents in the enterprise funds are for the repayment of sewer deposits which are presented on the statement of fund net assets – enterprise 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 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 all employees after five years of service.

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

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

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 notes and 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, loans, manuscript debt. By law, the County may not appropriate unclaimed monies until five years have elapsed.

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets of the Dog and Kennel, Delinquent Real Estate Collection, Children Services, Computer, Courts Special Projects, Economic Development Assistance Grant, Community Development Block Grant, Home, Title IV-E, and the Wireless 9-1-1 Special Revenue Funds.

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

S. Contributions of Capital

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

T. 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.

U. 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.

V. 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 2010, no extraordinary or special items occurred.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE

For 2010, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 51, "Accounting and Financial Reporting for Intangible Assets". GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County's 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, cash with fiscal agent, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Motor Vehicle Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>
GAAP Basis	\$ 2,279,202	\$ 970,608	\$ (846,133)	\$ 551,381	\$ 214,641
Net adjustment for revenue accruals	(505,174)	402,585	(127,059)	(264,211)	(460,362)
Net adjustment for expenditure accruals	(316,614)	(597,787)	(48,339)	(192,743)	(58,894)
Beginning of year:					
Unreported cash and interest	72,809	994	-	4,205	369,629
GASB 31 adjustment	241,690	-	-	-	-
Segregated accounts	100,905	-	-	-	-
Cash with fiscal agent	-	-	-	129,931	-
Agency cash allocation	219,112	-	-	220,200	58,036
Prepaid items	440,094	122,734	64,471	74,806	10,976
End of year:					
Unreported cash and interest	(165,603)	-	-	(66,756)	-
GASB 31 adjustment	(97,211)	-	-	-	-
Segregated accounts	(99,322)	-	-	-	-
Cash with fiscal agent	-	-	-	(357,664)	-
Agency cash allocation	(207,641)	-	-	(216,750)	(56,617)
Prepaid items	(174,737)	(7,557)	(2,555)	(10,747)	(28,719)
Advances in	1,379,688	25,000	-	-	-
Advances out	(1,872,044)	-	-	-	-
Encumbrances	(1,545,525)	(96,540)	(362,480)	(3,619,463)	(173,857)
Budget Basis	<u>\$ (250,371)</u>	<u>\$ 820,037</u>	<u>\$ (1,322,095)</u>	<u>\$ (3,747,811)</u>	<u>\$ (125,167)</u>

NOTE 5 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2010:

	<u>Deficit Fund Balances</u>
Special Revenue Funds:	
Litter Enforcement	\$ (47,428)
Major Crimes Unit Grant	(20,000)
Neighborhood Stabilization	(444)
Capital Projects Fund:	
Airport Hanger Construction	(1,415,694)

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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, and Federal Home Loan Mortgage Corporation. 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);
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 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 \$494,082 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 \$38,483,264. Of the bank balance, \$21,701,049 was covered by Federal depository insurance and \$16,782,215 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.

Investments. As of December 31, 2010, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Farm Credit Bank Notes	\$ 5,003,350	9/17/2012
Federal Farm Credit Bank Bonds	2,002,540	6/28/2011
Federal Home Loan Bank Notes	2,010,680	5/16/2011
Federal Home Loan Bank Notes	2,999,700	11/7/2011
Federal Home Loan Bank Notes	4,972,000	12/14/2012
Federal Home Loan Bank Notes	4,997,500	12/16/2013
Federal Home Loan Bank Notes	2,002,500	2/5/2013
Federal Home Loan Bank Notes	1,020,100	7/1/2011
Federal Home Loan Bank Bonds	2,041,780	6/20/2012
Total	<u>\$ 27,050,150</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 Farm Credit Bank Notes, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Notes, and the Federal Home Loan Bank Bonds all carried a rating by Moody's of Aaa. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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, 2010:

Investment Issuer	Percentage of Investments
Federal Home Loan Bank Bonds and Notes	74.10
Federal Farm Credit Bank Bonds and Notes	25.90

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 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) is for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

2010 tangible personal property taxes are levied after October 1, 2009, on the value as of December 31, 2009. Collections are made in 2010. 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 2010 was reduced to zero.

The full tax rate for all County operations for which 2010 property tax receipts were based upon was \$8.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	\$ 3,136,058,990
Public Utility Personal Property	209,969,510
Tangible Personal Property	1,889,870
Total Assessed Property Value	\$ 3,347,918,370

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 2010 were February 25 and July 15.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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, 2010, and for which there is an enforceable legal claim. In the General Fund, Developmental Disabilities Fund, Alcohol, Drug Addiction, and Mental Health Board Fund, Bridges, Culverts, and County Road Levy Fund, Older Adult Services Levy, and Child/Adult Protective Services 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 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while 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. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent is for a period of four years, commencing January 1, 2010 and ending December 31, 2013. 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, 2010, 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 \$692,584 and \$268,163 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 \$545,644 for the Federal Economic Development Assistance program and \$178,912 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 \$1,066,312. The County has \$96,051 in delinquent special assessments at December 31, 2010. 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, 2010 were \$2,348,321.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:	Amounts	Governmental Activities:	Amounts
Undivided Property Tax Replacement	\$ 40,837	Workforce Investment Act	\$ 44,890
Local Government	1,246,394	Pollworker Training Grant	2,110
Homestead and Rollback	1,513,060	Major Crimes Unit Grant	51,130
House Bill 66 Reimbursements	122,945	Emergency Management	
Gasoline Tax	1,047,819	Construction Grant	103,749
Motor Vehicle License Tax	1,677,291	Emergency Management Grant	36,589
Indigent Fee Reimbursement	209,112	Local Emergency Planning Grant	3,865
Municipal Court Fines	17,742	ODNR Community Development	48,555
Reclaim Ohio Grant	208,097	Community Correction Grants	92,954
Job and Family Services Grants	124,421	Victims of Crime Grant	116,380
Developmental Disability Grants	1,556,775	Community Development Home	
Mental Health Grants	2,830,706	Investment Partnership Grant	457,920
Mental Health Professional Services	68,906	Community Development	
Wireless 911 Distributions	14,917	Block Formula Grants	624,346
Children Services Grants	1,127,990	Bullet Proof Vest Grant	3,460
Job and Family Services Reimbursments	17,078	Ohio Neighborhood Stablization	
Sheriff Services	117,888	Program Grant	555,263
Developmental Disabilities Waiver Services	63,889	Ohio Public Works Commission	9,927
Election Expense	29,223	Ohio Department of Transportation	
Federal Airport Grant	16,058	Grant	8,089
State Airport Grant	15,065	Total Governmental Activities	14,560,272
Social Security	28,530	Business-Type Activities:	
Children Services Reimbursements	13,787	Sewer Fees	8,620
Ohio Children Trust Grant	20,736	Water Fees	8,224
House Bill 408 Reimbursements	2,740	Total Business-Type Activities	16,844
Miscellaneous	26,477	Total Intergovernmental	
Title IV-E	\$ 242,562	Receivables	\$ 14,577,116

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010, was as follows:

	<u>Balance 1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2010</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,198,258	\$ 220,368	\$ -	\$ 5,418,626
Construction in Progress	1,364,014	2,897,989	(3,352,215)	909,788
Total Non Depreciable Capital Assets	<u>6,562,272</u>	<u>3,118,357</u>	<u>(3,352,215)</u>	<u>6,328,414</u>
Depreciable Capital Assets:				
Buildings and Improvements	41,241,047	1,466,554	(146,637)	42,560,964
Improvements other than Buildings	4,612,717	180,039	(13,000)	4,779,756
Equipment	8,934,598	503,229	(511,793)	8,926,034
Furniture and Fixtures	799,716	18,528	-	818,244
Infrastructure	209,845,187	4,424,793	(844,315)	213,425,665
Vehicles	6,500,506	671,485	(601,663)	6,570,328
Total Depreciable Capital Assets	<u>271,933,771</u>	<u>7,264,628</u>	<u>(2,117,408)</u>	<u>277,080,991</u>
Accumulated Depreciation:				
Buildings and Improvements	15,788,219	1,248,145	(69,226)	16,967,138
Improvements other than Buildings	1,632,773	186,020	(5,037)	1,813,756
Equipment	6,476,168	765,238	(489,002)	6,752,404
Furniture and Fixtures	485,356	62,520	-	547,876
Infrastructure	69,381,035	4,504,705	(596,382)	73,289,358
Vehicles	5,354,657	512,459	(600,787)	5,266,329
Total Accumulated Depreciation	<u>99,118,208</u>	<u>7,279,087</u>	<u>(1,760,434)</u>	<u>104,636,861</u>
Total Depreciable Capital Assets, Net	<u>172,815,563</u>	<u>(14,459)</u>	<u>(356,974)</u>	<u>172,444,130</u>
Governmental Capital Assets, Net	<u>\$ 179,377,835</u>	<u>\$ 3,103,898</u>	<u>\$ (3,709,189)</u>	<u>\$ 178,772,544</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 759,054
Judicial	110,815
Public safety	532,547
Public works	5,092,557
Health	244,990
Human services	340,118
Transportation	199,006
Total Depreciation Expense	<u>\$ 7,279,087</u>

During 2010, the County received capital contributions in the amount of \$96,579. The capital contributions included a building donated to the Commissioners in the amount of \$58,560 and two vehicles donated to the sheriff department in the amount of \$38,019.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	Balance 1/1/2010	Additions	Reductions	Balance 12/31/2010
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	1,335,759	367,889	-	1,703,648
Total Non Depreciable Capital Assets	<u>3,573,173</u>	<u>367,889</u>	<u>-</u>	<u>3,941,062</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,173,451	14,194	-	17,187,645
Equipment	350,182	10,249	-	360,431
Infrastructure	51,544,442	-	-	51,544,442
Vehicles	609,893	-	(14,288)	595,605
Total Depreciable Capital Assets	<u>69,677,968</u>	<u>24,443</u>	<u>(14,288)</u>	<u>69,688,123</u>
Accumulated Depreciation:				
Buildings and Improvements	4,278,120	568,831	-	4,846,951
Equipment	211,093	39,977	-	251,070
Infrastructure	11,834,116	1,037,512	-	12,871,628
Vehicles	502,785	24,733	(12,088)	515,430
Total Accumulated Depreciation	<u>16,826,114</u>	<u>1,671,053</u>	<u>(12,088)</u>	<u>18,485,079</u>
Total Depreciable Capital Assets, Net	<u>52,851,854</u>	<u>(1,646,610)</u>	<u>(2,200)</u>	<u>51,203,044</u>
Business-Type Capital Assets, Net	<u>\$ 56,425,027</u>	<u>\$ (1,278,721)</u>	<u>\$ (2,200)</u>	<u>\$ 55,144,106</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 insured coverages, 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, \$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, \$250,000 for uninsured/under insured motorist liability, and \$9,000,000 in excess liability.

In addition, the County maintains replacement cost insurance on property, owned by the county, in the amount of \$147,633,454 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$3,845,039 for contractor's equipment and miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,468,800 which is included in the total property limit above. 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, 2010

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.

The County participates in the workers' compensation program provided by the State of Ohio. For 2010, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 23) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

The County, on behalf of the Board of Developmental Disabilities had established a limited medical, surgical, prescription drug, and dental insurance program for employees. The Board of Developmental Disabilities employees were covered under plans with the South Central Ohio Insurance Consortium (SCOIC), an insurance purchasing pool (Note 23), through December 31, 2009. Beginning January 1, 2010, the Board of Developmental Disabilities was covered by the County's insurance with the Franklin County Cooperative (Note 14). SCOIC includes twelve member school districts and governmental entities. The Liberty Union-Thurston Local School District serves as the fiscal agent for the consortium. Coverage with SCOIC for medical, surgical, prescription drug, and dental programs were self insured programs. The Board of Developmental Disabilities retained the risk for the first \$50,000 of a covered individual medical claim. Claims are paid by the Board of Developmental Disabilities to the SCOIC. SCOIC contracts with Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA) for claims servicing. OME-RESA contracts with Employee Benefits Management Corporation to service the claims of SCOIC members. The Board of Developmental Disabilities had shared risk pool coverage with OME-RESA for covered individual medical claims in excess of \$50,000 up to \$500,000 per employee per year. The Board of Developmental Disabilities also had a stop loss coverage insurance policy, purchased through SCOIC, for covered individual medical claims in excess of \$500,000 per employee per year. The Board of Developmental Disabilities had no stop loss coverage for the dental claims.

The claims liability as of December 31, 2009 for \$42,868 was paid during 2010 by the Developmental Disabilities special revenue fund. As of December 31, 2010, no claims liability existed. Changes in claims activity for the past two fiscal years, including medical, surgical, prescription drug, and dental are as follows:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$ 171,788	\$ 714,225	\$ 843,145	\$ 42,868
2010	42,868	-	42,868	-

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 Pension 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 pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, 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 Pension 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. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$2,876,605, \$2,646,847, and \$2,328,211, respectively. For 2010, 85 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$91,908 made by the County and \$65,648 made by plan members.

B. State Teachers Retirement System

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. 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 STRS Ohio, 275 E. 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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. 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. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For year ended December 31, 2010, 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 2009, 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 STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$104,500, \$97,744, and \$93,425, respectively; 96.35 percent has been contributed for year 2010 and 100 percent for years 2009 and 2008. No contributions to the DC or Combined plans for year 2010 were made by the County or by the plan members.

NOTE 13 – POST EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost sharing multiple employer defined benefit post-employment health care 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.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension 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 mandate, 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.

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 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). The Ohio Revised Code provides the statutory authority requiring public employers to 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 members. In 2010, state and local government employers contributed 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, 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, 2010, 2009, and 2008 were \$1,583,971, \$1,840,172 and \$2,235,133 respectively. For 2010, 85 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description – The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2010, 2009, and 2008 were \$8,038, \$7,519 and \$7,187 respectively; 96.35 percent has been contributed for 2010 and 100 percent has been contributed for 2009 and 2008.

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

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 Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides life insurance and accidental death and dismemberment insurance to most employees through The Standard Insurance Company.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 \$1,846,600, and business-type activities in the amount of \$35,805, 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 \$1,338,338 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$16,729 for equipment. Principal payments toward all capital leases during 2010 totaled \$236,154, a reduction to principal outstanding of \$229,222 for governmental activities and \$6,932 for business-type activities. During 2010, the County entered into the following new lease agreements: \$47,584 in controller upgrades for the sheriff department, \$32,091 in copier leases for community services, \$115,377 lease for a John Deere Loader for the engineer's office, \$15,637 in a copier lease for developmental disabilities, and a \$728,493 lease for telephone equipment.

Future minimum lease payments through 2015 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2011	\$ 264,625	\$ 41,010
2012	201,776	32,690
2013	205,357	22,260
2014	199,496	12,241
2015	134,722	2,799
Total	<u>\$ 1,005,976</u>	<u>\$ 111,000</u>

Future minimum lease payments for business-type activities through 2014 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2011	\$ 5,994	\$ 1,214
2012	5,374	784
2013	5,824	336
2014	1,016	10
Total	<u>\$ 18,208</u>	<u>\$ 2,344</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

NOTE 16 – CONTRACTUAL COMMITMENTS

As of December 31, 2010, the County had contractual purchase commitments for sixteen projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2010	Amounts Remaining on Contracts
Engineering Services for Phase 2 Airport	General	\$ 51,256	\$ 51,233	\$ 23
Land Acquisition Services	General	5,872	0	5,872
Basil Western Road Improvement	Motor Vehicle	15,700	8,523	7,177
GRE-21 Post Construction Monitoring	Motor Vehicle	101,682	96,598	5,084
HOC-05 Crumley Road Project	Motor Vehicle	77,994	70,333	7,661
Pleasantville Road and Election House Road Improvements	Motor Vehicle	90,000	77,430	12,570
Architectural Work Redesign for Main Entrance	Developmental Disabilities	20,144	6,244	13,900
Secure Entry at Forest Rose School	Developmental Disabilities	23,044	18,780	4,264
GRE-21 Bridge Replacement	State Capital Improvements Program	70,487	66,270	4,217
BLO-07 Bridge Replacement	State Capital Improvements Program	80,711	75,509	5,202
Life Safety Project	Permanent Improvement	37,798	0	37,798
Basil Western Road Resurfacing	Ohio Department of Transportation Projects	319,661	300,310	19,351
Utilities Admin. Office and Garage Construction	Sewer	325,113	171,366	153,747
Engineering Services for Water Reclamation Facilities	Sewer	462,145	430,738	31,407
Engineering Services for Stormwater Facility	Sewer	10,920	0	10,920
TRWRF Permit Compliance Litigation	Water	20,000	12,878	7,122
		<u>\$ 1,712,527</u>	<u>\$ 1,386,212</u>	<u>\$ 326,315</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2010</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%	\$ 115,000	\$ -	\$ 55,000	\$ 60,000	\$ 60,000
High Service Area 2000 - Serial \$643,760 @ 5.4%	80,000	-	80,000	-	-
Little Walnut Area 2002 - Serial \$983,367 @ 4.3%	345,000	-	110,000	235,000	115,000
Liberty Township Area 2004 - Serial \$1,468,715 Serial Bonds @ 3.25%	385,000	-	60,000	325,000	60,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	53,039	-	3,536	49,503	-
Total Special Assessment Bonds	1,788,039	-	308,536	1,479,503	235,000
<u>General Obligation Bonds:</u>					
Government Services Center Building 2001 - \$6,930,000 Serial Bonds @ 4.35%	4,040,000	-	3,715,000	325,000	325,000
Term Bonds @ 5.00%	900,000	-	900,000	-	-
County Facility - West Campus 2003 - \$1,480,000 Serial Bonds @ 5.00%	3,230,000	-	2,110,000	1,120,000	360,000
Term Bonds @ 5.00%	2,705,000	-	2,705,000	-	-
Bond Amortization of Premium	181,031	-	143,729	37,302	-
Multi-County Juvenile Detention Center - County Share 2003 - \$1,480,000 Serial Bonds @ 5.00%	630,000	-	420,000	210,000	65,000
Term Bonds @ 5.00%	505,000	-	505,000	-	-
Bond Amortization of Premium	35,331	-	28,343	6,988	-
One Stop Shop - Clerk of Courts 2004 - \$600,000 Serial Bonds @ 3.25%	155,000	-	25,000	130,000	25,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	16,274	-	1,085	15,189	-
Developmental Disabilities Facility 2004 - \$2,250,000 Serial Bonds @ 3.25%	595,000	-	90,000	505,000	95,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	60,484	-	4,033	56,451	-
Airport 2004 - \$965,000 Serial Bonds @ 3.50%	345,000	-	105,000	240,000	110,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	\$ (4,558)	\$ -	\$ (456)	\$ (4,102)	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	<u>Outstanding 1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2010</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.25%	\$ 215,000	\$ -	\$ 25,000	\$ 190,000	\$ 30,000
Bond Amortization of Premium	3,598	-	514	3,084	-
Deferred Amount on Refunding	(4,383)	-	(626)	(3,757)	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.25%	95,000	-	10,000	85,000	10,000
Bond Amortization of Premium	1,572	-	224	1,348	-
Deferred Amount on Refunding	(1,867)	-	(267)	(1,600)	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.25%	1,215,000	-	160,000	1,055,000	165,000
Bond Amortization of Premium	20,431	-	2,919	17,512	-
Deferred Amount on Refunding	(23,864)	-	(3,409)	(20,455)	-
<u>2010 Refunding Bonds:</u>					
County Building					
Improvement - \$4,645,000					
Serial Bonds @ 2.00%	-	4,645,000	110,000	4,535,000	50,000
Bond Amortization of Premium	-	112,641	9,387	103,254	-
Deferred Amount on Refunding	-	(367,681)	(30,640)	(337,041)	-
County Facility - \$4,940,000					
Serial Bonds @ 2.00%	-	4,940,000	80,000	4,860,000	55,000
Bond Amortization of Premium	-	190,967	7,631	183,336	-
Deferred Amount on Refunding	-	(545,859)	(21,834)	(524,025)	-
Juvenile Detention - \$950,000					
Serial Bonds @ 2.00%	-	950,000	15,000	935,000	10,000
Bond Amortization of Premium	-	36,483	1,459	35,024	-
Deferred Amount on Refunding	-	(104,474)	(4,178)	(100,296)	-
Total General Obligation Bonds	16,579,049	9,857,077	11,112,914	15,323,212	1,300,000
<u>Long - Term Note/Loan:</u>					
Airport Bond Anticipation Note					
2009 - \$1,390,000 @ 3.10%	1,390,000	-	1,390,000	-	-
Airport State Infrastructure Bank Loan					
2009 - \$684,528 @ 3.00%	684,528	10,268	-	694,796	38,173
2010 - OWDA Home Sewage					
Treatment System - 0%	-	90,833	90,833	-	-
Total Long-Term Note/Loan	2,074,528	101,101	1,480,833	694,796	38,173
<u>Other:</u>					
Compensated Absences	3,895,399	2,170,119	2,814,061	3,251,457	1,441,120
Intergovernmental Payable	8,277	-	1,819	6,458	1,819
Capital Leases	296,016	939,182	229,222	1,005,976	264,625
Total Governmental Activities	\$ 24,641,308	\$ 13,067,479	\$ 15,947,385	\$ 21,761,402	\$ 3,280,737

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	<u>Outstanding 1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2010</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>Long - Term Bond</u>					
<u>Anticipation Note:</u>					
Sanitary Sewer Bond Anticipation Note					
Carroll Project 2009 - 3.25%	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -
<u>General Obligation Bonds:</u>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	50,000	-	10,000	40,000	10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 5.00%	1,630,000	-	1,070,000	560,000	180,000
Term Bonds @ 5.00%	1,355,000	-	1,355,000	-	-
Bond Amortization of Premium	91,424	-	73,340	18,084	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 3.25%	1,480,000	-	120,000	1,360,000	120,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	58,842	-	3,678	55,164	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 3.25%	420,000	-	135,000	285,000	140,000
Bond Amortization of Discount	(552)	-	(184)	(368)	-
Deferred Amount on Refunding	(20,579)	-	(6,860)	(13,719)	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.25%	3,175,000	-	160,000	3,015,000	170,000
Bond Amortization of Premium	21,299	-	1,469	19,830	-
Deferred Amount on Refunding	(168,273)	-	(11,605)	(156,668)	-
Water Improvement Various Purpose					
Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	-	2,490,000	40,000	2,450,000	30,000
Bond Amortization of Premium	-	96,143	3,839	92,304	-
Deferred Amount on Refunding	-	(274,675)	(10,987)	(263,688)	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 5.00%	1,195,000	-	790,000	405,000	130,000
Term Bonds @ 5.00%	985,000	-	985,000	-	-
Bond Amortization of Premium	67,205	-	53,912	13,293	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 5.00%	505,000	-	90,000	415,000	95,000
Bond Amortization of Premium	12,593	-	2,799	9,794	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 3.25%	575,000	-	45,000	530,000	45,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	\$ 22,741	\$ -	\$ 1,421	\$ 21,320	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

	<u>Outstanding</u> <u>1/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2010</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 3.25%	\$ 2,730,000	\$ -	\$ 215,000	\$ 2,515,000	\$ 225,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	107,845	-	6,740	101,105	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.25%	3,175,000	-	165,000	3,010,000	165,000
Bond Amortization of Premium	21,308	-	1,470	19,838	-
Deferred Amount on Refunding	(168,273)	-	(11,605)	(156,668)	-
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	-	1,820,000	30,000	1,790,000	20,000
Bond Amortization of Premium	-	70,236	2,809	67,427	-
Deferred Amount on Refunding	-	(200,717)	(8,028)	(192,689)	-
Total General Obligation Bonds	21,070,580	4,000,987	5,312,208	19,759,359	1,330,000
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	-	1,650,000	-	1,650,000	32,500
Sewer Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	-	1,650,000	-	1,650,000	32,500
Total Recovery Zone Bonds	-	3,300,000	-	3,300,000	65,000
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan					
1993 - \$3,365,440 @ 3.54%					
	873,966	-	207,112	666,854	106,314
<u>OPWC Loan:</u>					
Ohio Public Works Commission					
Sewer Loan - 2003 - \$85,573 @ 0%					
	59,903	-	4,279	55,624	2,139
Total Loans	933,869	-	211,391	722,478	108,453
<u>Other:</u>					
Compensated Absences	155,243	81,915	89,546	147,612	78,296
Capital Leases	25,140	-	6,932	18,208	5,994
Total Business-Type Activities	\$ 22,434,832	\$ 7,382,902	\$ 5,870,077	\$ 23,947,657	\$ 1,587,743

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

Governmental Activities:

Special Assessments Bonds

As of December 31, 2010, the County has \$1,430,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the sanitary sewer system improvement, 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 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 High Service area special assessment bonds which were paid in full during 2010 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 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 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>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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>
2011	\$ 235,000	\$ 69,426	\$ 304,426
2012	185,000	58,098	243,098
2013	65,000	50,362	115,362
2014	65,000	47,925	112,925
2015	70,000	45,325	115,325
2016-2020	400,000	173,249	573,249
2021-2024	410,000	55,126	465,126
Total	<u>\$ 1,430,000</u>	<u>\$ 499,511</u>	<u>\$ 1,929,511</u>

General Obligation Bonds

At December 31, 2010, the County had \$15,855,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, 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 Government Services Center building, 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 developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. Child support enforcement agency relocation general obligation bonds were issued for building improvements and moving expenses. The Government Services Center 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 developmental disabilities facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

The 2001 Government Services Center building general obligation bonds include both serial and term bonds originally issued in the amounts of \$6,030,000 and \$900,000, respectively. During 2010, the County advance refunded \$3,405,000 of the serial bonds and \$900,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues. The original bonds were issued for a twenty-one year period with a final maturity at December 1, 2021, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. As of December 31, 2010, \$4,481,572 remained in the escrow account to retire the refunded 2001 Governmental Services Center building general obligation bonds outstanding balance in the amount of \$4,305,000.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. Issuance costs in the amount of \$80,585 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$191,641. The issuance resulted in a total economic gain of \$164,040.

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. On October 19, 2010, the County advance refunded \$1,770,000 of the serial bonds and \$2,705,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues and revenues from the Motor Vehicle Special Revenue Fund. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the county facility-west campus portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. Issuance costs in the amount of \$59,919 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$182,412. The issuance resulted in a total economic gain of \$158,520.

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. On October 19, 2010, the County advance refunded \$355,000 of the serial bonds and \$505,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. Issuance costs in the amount of \$11,523 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

method. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$34,077. The issuance resulted in a total economic gain of \$30,483.

On October 19, 2010, the date of refunding, \$10,468,240 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2003 Various Purpose general obligation bonds. Of the \$10,468,240 paid to the escrow agent, \$5,069,478 was for the county facility-west campus bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$2,554,833 was for the water system improvement bonds, and \$1,869,442 was for the sanitary sewer improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. As of December 31, 2010, \$10,248,454 remained in the escrow account to retire the refunded 2003 Various Purpose general obligation bonds outstanding balance in the amount of \$9,350,000.

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

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

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

The 2004 developmental disabilities 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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>

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>

On July 24, 2008, the County refunded 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$33,537 are deferred and will be amortized over the term of the bonds. \$1,891,567 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1996 various purpose general obligation bonds. As a result, \$1,855,000 of refunded bonds is considered defeased and the liability is removed from the statement of net assets. On September 24, 2008, the 1996 various purpose general obligation bonds were called and paid in full and the escrow account was closed.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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>
2011	\$ 1,300,000	\$ 561,938	\$ 1,861,938
2012	1,300,000	513,638	1,813,638
2013	1,340,000	468,252	1,808,252
2014	1,335,000	424,940	1,759,940
2015	1,375,000	389,978	1,764,978
2016-2020	6,545,000	1,304,988	7,849,988
2021-2024	2,660,000	209,297	2,869,297
Total	<u>\$ 15,855,000</u>	<u>\$3,873,031</u>	<u>\$ 19,728,031</u>

Long-Term Note/Loan

As of December 31, 2010, the County had \$694,796 in long-term loans.

On January 21, 2009, the County issued a bond anticipation note for the Airport Hanger Construction Capital Projects Fund for \$1,390,000 which matured on January 20, 2010. This note was issued to retire a note dated January 24, 2008 that matured January 21, 2009. The original note was issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving. On January 20, 2010, the County issued a \$1,390,000 bond anticipation note which matures on January 19, 2011. This new note was used to retire the full amount of the prior bond anticipation note for \$1,390,000 which matured on January 20, 2010. This 2010 bond anticipation note was purchased by the County's General Fund. It is presented as an interfund receivable/payable on the governmental funds balance sheet. See Note 19 – Interfund Transactions for more details.

The County received an airport state infrastructure bank loan on February 2, 2009, for \$684,528. The County received an additional \$10,268 in loan proceeds during 2010 for a total loan value of \$694,796. This loan was entered into for the purpose of acquiring land for the County airport. The land was needed to improve the runway area in order to provide a safer environment for incoming planes to the airport.

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 38,173	\$ 11,721	\$ 49,894
2012	78,072	21,716	99,788
2013	80,431	19,356	99,787
2014	82,863	16,925	99,788
2015	85,367	14,421	99,788
2016-2019	329,890	29,635	359,525
Total	<u>\$ 694,796</u>	<u>\$ 113,774</u>	<u>\$ 808,570</u>

During 2010, the County received \$90,833 in Ohio Water Development Authority (OWDA) loans used for the purpose of assisting home owners within the County improve their home sewage system. The County also received American Recovery and Reinvestment Act Clean Water and Drinking Water State Revolving Funds that were used for the purpose of forgiving the OWDA loans; therefore, there was no ending balance of the OWDA loans as of December 31, 2010.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

Business-Type Activities:

Long-Term Note

The Sanitary Sewer Improvement bond anticipation note issued on January 8, 2009 for \$500,000 matured on January 7, 2010. These bond anticipation notes were issued for the purpose of constructing sanitary sewer improvements in the Carroll area. On January 7, 2010, the County issued \$250,000 in bond anticipation notes which mature on January 6, 2011. These January 7, 2010 bond anticipation notes were purchased by the County's General Fund. These notes are presented as an interfund receivable/payable on the governmental funds balance sheet. See Note 19 – Interfund Transactions for more details. The January 7, 2010 bond anticipation notes were used to retire \$250,000 of the January 8, 2009 note issuance which is presented in this long-term note. The remaining \$250,000 of the January 8, 2009 issuance was repaid on January 7, 2010 which is presented in Note 18. The short-term notes were retired from revenues derived by the County from the operation of the water system.

General Obligation Bonds

As of December 31, 2010, the County had \$20,125,000 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 2005 water works improvement bonds, the 2005 water system refunding bonds, the 2008 water improvement refunding bonds, and the 2010 water system improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 2003 sanitary sewer improvement general obligation bonds, the 2003 sanitary sewer refunding bonds, the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, the 2008 sewer improvement refunding bonds, and the 2010 sanitary sewer improvement refunding 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. On October 19, 2010, the County advance refunded \$900,000 of the serial bonds and \$1,355,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$2,490,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$2,490,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143. Issuance costs in the amount of \$30,202 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$274,675. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$92,156. The issuance resulted in a total economic gain of \$79,805.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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. On October 19, 2010, the County advance refunded \$665,000 of the serial bonds and \$985,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$1,820,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236. Issuance costs in the amount of \$20,794 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$200,717. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$68,518. The issuance resulted in a total economic gain of \$60,245.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 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 was 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.

On July 24, 2008, the County partially refunded 1999 sewer and water improvement combined general obligation bonds which included both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. On July 24, 2008, the County issued \$6,450,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.25 percent. The general obligation bonds were sold at a premium of \$47,014 that will be amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$105,406 are deferred and will be amortized over the term of the bonds. \$6,388,260 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 1999 sewer and water improvement general obligation bonds. As a result, \$1,910,000 in serial bonds and \$4,220,000 in term bonds were advanced refunded bonds and are considered defeased and the liability was removed from the statement of net assets as well as the unamortized issuance costs. Issuance costs associated with the bond issue will be amortized over the life of the bond issue. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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	
2011	\$ 680,000	\$ 474,064	\$ 650,000	\$ 351,828	\$ 2,155,892
2012	705,000	449,375	670,000	327,931	2,152,306
2013	740,000	420,074	545,000	300,156	2,005,230
2014	775,000	390,324	560,000	278,607	2,003,931
2015	685,000	363,318	575,000	260,900	1,884,218
2016-2020	3,885,000	1,384,905	3,215,000	979,860	9,464,765
2021-2025	3,780,000	495,494	2,660,000	307,106	7,242,600
Total	<u>\$ 11,250,000</u>	<u>\$3,977,554</u>	<u>\$ 8,875,000</u>	<u>\$ 2,806,388</u>	<u>\$ 26,908,942</u>

Recovery Zone Economic Development Bonds

As of December 31, 2010, the County had \$3,300,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Water and Sewer Enterprise Funds of \$1,650,000 each. Issuance costs associated with the bond issue in the amount of \$57,606 are deferred and will be amortized over the life of the bonds using the straight-line method. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems. These general obligation bonds are backed by the full faith and credit of the County. The following table lists the annual debt service requirements to maturity for the recovery zone economic development bonds for the sewer and water funds:

Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2011	\$ 32,500	\$ 94,421	\$ 32,500	\$ 94,421	\$ (84,979)	\$ 168,863
2012	40,000	83,744	40,000	83,744	(75,369)	172,119
2013	40,000	82,744	40,000	82,744	(74,469)	171,019
2014	40,000	81,744	40,000	81,744	(73,569)	169,919
2015	40,000	80,744	40,000	80,744	(72,669)	168,819
2016-2020	215,000	382,435	215,000	382,435	(344,191)	850,679
2021-2025	250,000	332,295	250,000	332,295	(299,066)	865,524
2026-2030	280,000	264,186	280,000	264,186	(237,768)	850,604
2031-2035	325,000	178,969	325,000	178,969	(161,072)	846,866
2036-2040	387,500	72,794	387,500	72,794	(65,514)	855,074
Total	<u>\$ 1,650,000</u>	<u>\$1,654,076</u>	<u>\$ 1,650,000</u>	<u>\$1,654,076</u>	<u>\$(1,488,666)</u>	<u>\$ 5,119,486</u>

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

The bonds due December 1, 2015 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2011 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2011	\$ 65,000
2012	80,000
2013	80,000
2014	80,000
Total	<u>\$ 305,000</u>

Unless otherwise called for redemption, the remaining \$80,000 principal amount of the bonds due December 1, 2015 is to be paid at stated maturity.

The bonds due December 1, 2020 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2016 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 80,000
2017	85,000
2018	85,000
2019	90,000
Total	<u>\$ 340,000</u>

Unless otherwise called for redemption, the remaining \$90,000 principal amount of the bonds due December 1, 2020 is to be paid at stated maturity.

The bonds due December 1, 2025 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2021 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 95,000
2022	100,000
2023	100,000
2024	100,000
Total	<u>\$ 395,000</u>

Unless otherwise called for redemption, the remaining \$105,000 principal amount of the bonds due December 1, 2025 is to be paid at stated maturity.

The bonds due December 1, 2030 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2026 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2026	\$ 105,000
2027	110,000
2028	110,000
2029	115,000
Total	<u>\$ 440,000</u>

Unless otherwise called for redemption, the remaining \$120,000 principal amount of the bonds due December 1, 2030 is to be paid at stated maturity.

The bonds due December 1, 2035 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2031 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2031	\$ 120,000
2032	125,000
2033	130,000
2034	135,000
Total	<u>\$ 510,000</u>

Unless otherwise called for redemption, the remaining \$140,000 principal amount of the bonds due December 1, 2035 is to be paid at stated maturity.

The bonds due December 1, 2040 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2036 and each December 1 thereafter at 100% of the principal amount thereof plus accrued interest to the date of redemption according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2036	\$ 145,000
2037	150,000
2038	155,000
2039	160,000
Total	<u>\$ 610,000</u>

Unless otherwise called for redemption, the remaining \$165,000 principal amount of the bonds due December 1, 2040 is to be paid at stated maturity.

All of the proceeds from this loan remained unspent as of December 31, 2010.

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 7.38 percent of net revenues for the EPA loan and 407.61 percent of net revenues for the OPWC loan.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$236,234 and \$1,744,153, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 106,314	\$ 25,455	\$ 131,769
2012	218,305	17,929	236,234
2013	226,102	10,132	236,234
2014	116,133	1,984	118,117
Total	<u>\$ 666,854</u>	<u>\$ 55,500</u>	<u>\$ 722,354</u>

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,744,153, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2011	\$ 2,139
2012	4,279
2013	4,279
2014	4,279
2015	4,279
2016-2020	21,395
2021-2024	14,974
Total	<u>\$ 55,624</u>

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog and Kennel, Child Support and Enforcement Agency, Real Estate Assessment, Road and Bridge, Youth Services, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Certificate of Title Administration, Adult Community Based Corrections, Litter Enforcement, Crossroads Center, Victims of Crime, Courts Special Projects, Concealed Handgun License, Title IV-E, and Wireless 9-1-1 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 Motor Vehicle, the Developmental Disabilities, the Emergency Management and Homeland Security, the County Recorder Equipment, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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, 2010, are a margin on unvoted debt of \$20,502,372, and an overall debt margin of \$69,221,147.

Conduit Debt

As authorized by State Statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in July, 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance, two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2010. The amount outstanding at December 31, 2010, is \$4,015,000.

As authorized by State Statute, Fairfield County issued \$20,000,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in June, 2010. These bonds were issued for the purpose of refunding and retiring a portion of the July, 1993 refunding bonds and for 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, 2010. The amount outstanding at December 31, 2010, is \$19,320,814.

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, 2010. The amount outstanding at December 31, 2010, is \$34,210,000.

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, 2010. The amount outstanding at December 31, 2010, is \$7,740,238.

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, 2010. The amount outstanding at December 31, 2010, is \$612,291.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

As authorized by State Statute, Fairfield County entered into a master equipment lease-purchase and sublease-purchase agreement dated July 1, 2007 with PNC 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 PNC 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, 2010. The amount outstanding at December 31, 2010, is \$1,495,810.

As authorized by State Statute, Fairfield County issued \$1,830,500 of Economic Development Revenue Bonds for the First United Methodist Church in Lancaster in October, 2009. These bonds were issued for the purpose of financing the construction of a new facility. The Church 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 Church 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, 2010. The amount outstanding at December 31, 2010, is \$1,742,132.

As authorized by State Statute, Fairfield County entered into a Contracting Political Subdivisions Agreement with the Heath-Newark-Licking County Port Authority (the Issuer) to issue \$1,950,000 of Economic Development Revenue Bonds for the Family YMCA of Lancaster and Fairfield County (YMCA) on February 17, 2004. These bonds were issued for the purpose of financing and refinancing of the acquisition, construction, rehabilitation, equipping, and installation of certain improvements to the YMCA facility. On April 13, 2010, the Issuer refinanced the bonds to move the final maturity date from January 2011 to a final maturity in 2020 and to receive a lower interest rate. The YMCA is required to make monthly payments to PNC in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the YMCA are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2010. The amount outstanding at December 31, 2010, is \$1,384,564.

As authorized by State Statute, Fairfield County along with Franklin County (acting by and through the County Hospital Commission of Franklin County, the Issuer) has approved the issuance of \$26,350,000 of Hospital Facilities Revenue and Refunding Bonds for the Trinity Health Corporation (an Indiana nonprofit corporation, which is the sole corporate member of Mount Carmel Health System, an Ohio nonprofit corporation), (the Corporation) on October 1, 2010. These bonds were issued for the purpose of comprising a facility known as Diley Ridge Medical Center that will provide health-related services in various counties in Ohio. The Corporation 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 Corporation 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, 2010. The outstanding at December 31, 2010, is \$21,750,000.

As authorized by State Statute, Fairfield County has approved the issuance of \$10,000,000 of Hospital Facilities Revenue Bonds for the Fairfield Medical Center in December, 2010. These bonds were issued for 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, 2010. The amount drawn down and outstanding at December 31, 2010, is \$163,387.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2010, follows:

	Outstanding 1/1/2010	Additions	Reductions	Outstanding 12/31/2010
<i>Enterprise Fund:</i>				
Sanitary Sewer Improvement Note - 2009 - 3.25%	\$ 250,000	\$ -	\$ 250,000	\$ -

The Sanitary Sewer Improvement bond anticipation note issued on January 8, 2009 for \$500,000 matured on January 7, 2010. These bond anticipation notes were issued for the purpose of constructing sanitary sewer improvements in the Carroll area. On January 7, 2010, the County issued \$250,000 in bond anticipation notes which mature on January 6, 2011. These January 7, 2010 bond anticipation notes were purchased by the County's General Fund. These notes are presented as an interfund receivable/payable on the governmental funds balance sheet. See Note 19 – Interfund Transactions for more details. The January 7, 2010 bond anticipation notes were used to retire \$250,000 of the January 8, 2009 note issuance which is presented as a long-term note in Note 17. The remaining \$250,000 of the January 8, 2009 issuance was repaid on January 7, 2010 which is presented in this short-term note. The short-term notes were retired from revenues derived by the County from the operation of the water system.

NOTE 19 – INTERFUND TRANSACTIONS

Interfund transfers during 2010, consisted of the following:

Transfer from	Transfer to					Totals
	Major Funds					
	General	Community Services	Motor Vehicle	General Obligation Bond Retirement	Other Nonmajor Governmental	
Major Governmental Funds:						
General Fund	\$ -	\$ 375,934	\$ 325,096	\$ 1,291,034	\$ 1,394,709	\$ 3,386,773
Motor Vehicle	-	-	-	-	622,369	622,369
Developmental Disabilities	-	-	-	-	199,557	199,557
Other Nonmajor Governmental	47,135	-	-	1,396,435	98,025	1,541,595
Total All Funds	\$ 47,135	\$ 375,934	\$ 325,096	\$ 2,687,469	\$ 2,314,660	\$ 5,750,294

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, to move money into the capital project funds to be spent on capital related projects, and to move money to the debt service funds for debt repayment. The Certificate of Title Administration Special Revenue Fund transferred excess monies to the General Fund due to these monies not being needed for future required expenditures. The Accountability Grant and the Local Law Enforcement Special Revenue Funds transferred money to the General Fund to close out old funds and grants.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

Interfund balances at December 31, 2010 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					Totals
	<u>Major Funds</u>		Other Nonmajor Governmental	<u>Major Funds</u>		
	General	Community Services		Sewer	Water	
Major Governmental Funds:						
General Fund	\$ -	\$ -	\$ 1,347	\$ 8,827	\$ 5,914	\$ 16,088
Community Services	50,344	-	-	-	-	50,344
Motor Vehicle	876	-	-	-	-	876
Developmental Disabilities	-	-	-	164	209	373
Alcohol, Drug Addiction, and Mental Health Board	150	-	-	-	-	150
Other Nonmajor Governmental	614,102	1,155,833	4,878	-	-	1,774,813
Major Enterprise Funds:						
Sewer	653	-	-	-	-	653
Water	653	-	-	-	-	653
Total All Funds	\$ 666,778	\$ 1,155,833	\$ 6,225	\$ 8,991	\$ 6,123	\$ 1,843,950

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to the Community Services, Ditch Maintenance, Emergency Management and Homeland Security, Community Development Block Grant, Home, Major Crimes Unit Grant, and Neighborhood Stabilization Special Revenue Funds, Federal Funds – Airport, State Funds – Airport, and Emergency Management Renovations Capital Projects Funds.

During 2010, the County issued two bond anticipation notes for a one year period. The County has purchased these notes as an investment. The County has identified the funds that received the proceeds and the funds that purchased the investment. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds. The following interfund transactions will be repaid within one year when the County either issues notes or the County issues bonds.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>
	General
Sewer	\$ 252,828
Other Governmental Funds	1,415,694
Total	\$ 1,668,522

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2010. 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 2010, the County contributed \$130,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

D. Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2010, the County contributed \$9,100 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 Developmental Disabilities. Superintendents of each county's Board of 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 2010 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 Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Lancaster City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2010, 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 Development Block Grant (CDBG), Community Housing Improvement Program (CHIP), Neighborhood Stabilization Program, Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2010, the County made payments to the Agency for administrative and general services of the County's CDBG, CHIP, Litter Enforcement, and Neighborhood Stabilization Program grants in the amounts of \$3,335, \$32,551, \$366,510, and \$47,830 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$3,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

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 2010, 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, 2010

I. 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 2010, the County contributed \$136,008 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.

J. 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 2010 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.

K. 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 2010, 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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 2010, the District received an allocation of \$127,000 from the County. 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 Multi-County Detention District. The Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing a detention home to treat juvenile offenders and their families in a community setting in such a manner as to reduce the probability of the youth reentering the juvenile justice system. Basic to the philosophy of the District is the idea that every young person is an individual who is unique and worthy of respect. The operation of the District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

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

In 2010, the District received \$1,972,908 in contributions from member counties, for a ten year total of \$17,143,405 from all member counties. Fairfield County contributed \$857,287 in 2010, for a ten year total of \$7,390,143 being contributed by the County as of December 31, 2010. The County's total contributions represent 43 percent of total member contributions as of December 31, 2010. 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 \$2,088,504 as of December 31, 2010. 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 2010 was \$456,028.

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

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

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

The County began participating in the program effective January 1, 2010. As of December 31, 2010, any additional assessment or premium refund cannot be reasonably estimated. The County paid premiums to BWC totaling \$608,624 for the workers compensation group rating plan that they participated in prior to 2010. For the workers compensation group retrospective rating program, the County paid \$6,978 in administrative fees in 2010 and had a payable in the amount of \$558,954 as of December 31, 2010.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

C. South Central Ohio Insurance Consortium

The Fairfield County Board of Developmental Disabilities is a member of the South Central Ohio Insurance Consortium (SCOIC), an insurance purchasing 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 Clearcreek 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 Developmental Disabilities, City of Lancaster, Liberty Union-Thurston Local School District, Miami Trace Local School District, Logan-Hocking Schools, and Washington Court House City Schools. The Liberty Union-Thurston Local School District serves as the fiscal agent for the SCOIC.

SCOIC contracts with the Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA), a risk sharing, claims servicing, and insurance purchasing pool, for medical, dental, and prescription drug coverage on a self-insured basis. The SCOIC members are considered self insured and pay a monthly premium to OME-RESA that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. An additional fee is paid for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience. In the event of a deficiency in the internal pool, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. SCOIC members participate in the shared risk pool through OME-RESA for individual claims from \$50,000 to \$500,000. SCOIC members are then covered under stop loss coverage for claims over \$500,000. OME-RESA contracts with Employee Benefits Management Corporation to service the claims of SCOIC members. In the event that the County would withdraw from SCOIC, the County would be required to give a one hundred eighty day notice prior to the end of their three year contract, be responsible for all run-out claims, and would have no rights to share in any surplus funds of SCOIC. In the event SCOIC members would withdraw from OME-RESA, SCOIC members would be required to give a thirty day notice, be responsible for all run-out claims, and have no rights to share in any surplus funds of OME-RESA. The Fairfield County Board of Developmental Disabilities withdrew their membership with SCOIC beginning January 1, 2010 and joined the County's insurance with the Franklin County Cooperative (See Note 14). During 2010, the Fairfield County Board of Developmental Disabilities was responsible for run-out claims; therefore, the Fairfield County Board of Developmental Disabilities had monies held by SCOIC to pay for those run-out claims. In early 2011, the remaining monies as of December 31, 2010 were returned to the Fairfield County Board of Developmental Disabilities. In To obtain financial information for the SCOIC, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2010

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 \$676,897. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,376,410.

NOTE 26 – SUBSEQUENT EVENT

On January 19, 2011, the County renewed \$1,370,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,390,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2010 (reflected as interfund payables in the financial statements, See Note 19).

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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government - legislative and executive				
Commissioners:				
Personal services	\$ 368,860	\$ 368,860	\$ 367,922	\$ 938
Fringe benefits	128,903	130,203	117,131	13,072
Materials and supplies	21,796	19,066	13,210	5,856
Contractual services	236,910	206,009	203,266	2,743
Capital outlay	-	998	998	-
Other	97,299	100,627	100,627	-
Total commissioners	853,768	825,763	803,154	22,609
Economic development:				
Personal services	95,000	95,000	87,625	7,375
Fringe benefits	44,009	42,609	35,154	7,455
Materials and supplies	1,151	1,087	1,010	77
Contractual services	7,587	7,332	7,273	59
Capital outlay	-	1,475	1,475	-
Total economic development	147,747	147,503	132,537	14,966
Auditor:				
Personal services	604,754	604,754	579,826	24,928
Fringe benefits	250,895	250,895	213,249	37,646
Materials and supplies	23,042	20,899	18,235	2,664
Contractual services	229,653	212,131	208,173	3,958
Capital outlay	1,822	11,987	11,186	801
Total auditor	1,110,166	1,100,666	1,030,669	69,997
Assessing personal property:				
Personal services	34,000	33,977	33,231	746
Fringe benefits	19,500	20,105	18,031	2,074
Total assessing personal property	53,500	54,082	51,262	2,820
Treasurer:				
Personal services	196,637	196,637	174,331	22,306
Fringe benefits	76,460	76,460	59,922	16,538
Materials and supplies	7,034	6,891	6,649	242
Contractual services	40,038	40,039	39,940	99
Total treasurer	320,169	320,027	280,842	39,185
Prosecuting attorney:				
Personal services	931,803	928,303	927,204	1,099
Fringe benefits	351,036	357,837	334,215	23,622
Materials and supplies	10,000	10,000	9,960	40
Contractual services	11,300	11,300	10,388	912
Other	57,852	57,852	57,852	-
Total prosecuting attorney	\$ 1,361,991	\$ 1,365,292	\$ 1,339,619	\$ 25,673

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical information system:				
Personal services	\$ 165,300	\$ 109,151	\$ 109,149	\$ 2
Fringe benefits	67,825	49,327	40,805	8,522
Materials and supplies	6,250	6,250	2,164	4,086
Contractual services	43,429	40,931	13,608	27,323
Capital outlay	2,100	72,000	67,860	4,140
Total geographical information system	284,904	277,659	233,586	44,073
Data processing:				
Personal services	275,763	279,235	278,831	404
Fringe benefits	97,393	95,330	88,244	7,086
Materials and supplies	43,725	46,427	46,427	-
Contractual services	8,531	9,810	9,775	35
Capital outlay	17,564	41,649	41,631	18
Total data processing	442,976	472,451	464,908	7,543
Board of elections:				
Personal services	677,629	677,619	648,382	29,237
Fringe benefits	300,924	300,964	231,830	69,134
Materials and supplies	105,054	110,773	69,647	41,126
Contractual services	193,034	183,771	96,535	87,236
Capital outlay	52,122	41,522	31,899	9,623
Total board of elections	1,328,763	1,314,649	1,078,293	236,356
Maintenance and operation:				
Personal services	450,628	452,430	407,598	44,832
Fringe benefits	250,464	254,357	209,068	45,289
Materials and supplies	428,501	452,116	450,932	1,184
Contractual services	1,362,898	1,354,464	1,340,643	13,821
Capital outlay	65,557	77,557	74,863	2,694
Total maintenance and operation	2,558,048	2,590,924	2,483,104	107,820
Recorder:				
Personal services	169,307	169,309	169,309	-
Fringe benefits	98,316	98,314	88,322	9,992
Materials and supplies	2,132	2,132	1,500	632
Contractual services	17,827	17,827	16,641	1,186
Total recorder	287,582	287,582	275,772	11,810
Human resources:				
Personal services	128,552	128,552	128,552	-
Fringe benefits	49,367	49,367	44,409	4,958
Materials and supplies	1,256	1,438	1,113	325
Contractual services	10,182	9,340	8,899	441
Total human resources	189,357	188,697	182,973	5,724
Enterprise zone:				
Personal services	2,200	4,200	3,384	816
Fringe benefits	1,225	2,545	1,433	1,112
Materials and supplies	308	1,119	519	600
Contractual services	200	3,550	2,774	776
Capital outlay	-	850	569	281
Total enterprise zone	\$ 3,933	\$ 12,264	\$ 8,679	\$ 3,585

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building department:				
Contractual services	\$ 6,653	\$ 55,427	\$ 52,427	\$ 3,000
Other	-	10,000	605	9,395
Total building department	6,653	65,427	53,032	12,395
Insurance on property and persons:				
Contractual services	518,932	518,932	472,365	46,567
Levy and assessment:				
Contractual services	421,161	421,161	401,119	20,042
Total general government - legislative and executive	9,889,650	9,963,079	9,291,914	671,165
General government - judicial				
Domestic relations:				
Personal services	379,689	379,689	372,374	7,315
Fringe benefits	109,542	107,305	99,317	7,988
Materials and supplies	3,060	2,200	2,200	-
Contractual services	10,043	9,201	7,955	1,246
Capital outlay	9,347	13,154	13,154	-
Total domestic relations	511,681	511,549	495,000	16,549
Court of appeals:				
Contractual services	18,000	18,445	18,445	-
Common pleas probation:				
Personal services	132,407	124,107	123,855	252
Fringe benefits	65,223	65,223	56,481	8,742
Total common pleas probation	197,630	189,330	180,336	8,994
Common pleas court:				
Personal services	402,574	412,976	412,936	40
Fringe benefits	154,791	155,701	145,511	10,190
Materials and supplies	13,920	20,294	19,756	538
Contractual services	132,625	107,056	75,757	31,299
Total common pleas court	703,910	696,027	653,960	42,067
Jury commission:				
Personal services	1,483	1,483	1,483	-
Fringe benefits	275	275	262	13
Materials and supplies	1,539	1,539	1,471	68
Total jury commission	3,297	3,297	3,216	81
Juvenile court:				
Contractual services	190,569	116,529	115,632	897
Probate court:				
Personal services	276,975	274,947	274,947	-
Fringe benefits	103,051	111,418	104,867	6,551
Materials and supplies	1,000	700	700	-
Contractual services	19,719	24,548	24,548	-
Total probate court	\$ 400,745	\$ 411,613	\$ 405,062	\$ 6,551

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of courts:				
Personal services	\$ 470,332	\$ 470,332	\$ 438,452	\$ 31,880
Fringe benefits	243,475	243,475	206,560	36,915
Materials and supplies	25,951	24,659	21,581	3,078
Contractual services	48,920	87,257	86,246	1,011
Capital outlay	-	911	911	-
Total clerk of courts	<u>788,678</u>	<u>826,634</u>	<u>753,750</u>	<u>72,884</u>
Municipal court:				
Personal services	205,227	212,322	209,702	2,620
Fringe benefits	62,399	63,508	57,947	5,561
Contractual services	47,435	45,003	39,085	5,918
Total municipal court	<u>315,061</u>	<u>320,833</u>	<u>306,734</u>	<u>14,099</u>
Notary public fees:				
Materials and supplies	6,500	6,416	1,734	4,682
Law library:				
Contractual services	4,776	4,776	4,776	-
Public defender:				
Contractual services	1,274,000	1,274,000	1,218,823	55,177
Total general government - judicial	<u>4,414,847</u>	<u>4,379,449</u>	<u>4,157,468</u>	<u>221,981</u>
Public safety				
Probation department:				
Personal services	584,657	584,658	570,068	14,590
Fringe benefits	290,938	278,894	218,911	59,983
Materials and supplies	50,804	65,248	65,248	-
Contractual services	569,521	588,244	580,490	7,754
Capital outlay	9,357	47,644	47,643	1
Total probation department	<u>1,505,277</u>	<u>1,564,688</u>	<u>1,482,360</u>	<u>82,328</u>
Coroner:				
Personal services	81,214	81,214	78,938	2,276
Fringe benefits	28,917	29,456	25,498	3,958
Materials and supplies	3,377	3,302	3,203	99
Contractual services	126,910	119,949	106,955	12,994
Capital outlay	3,200	3,200	1,953	1,247
Total coroner	<u>243,618</u>	<u>237,121</u>	<u>216,547</u>	<u>20,574</u>
Sheriff:				
Personal services	6,119,604	6,106,704	6,031,821	74,883
Fringe benefits	2,669,204	2,610,082	2,394,525	215,557
Materials and supplies	784,543	693,203	692,456	747
Contractual services	2,358,602	2,847,708	2,837,155	10,553
Capital outlay	42,848	42,048	40,869	1,179
Other	48,126	48,126	48,126	-
Total sheriff	<u>12,022,927</u>	<u>12,347,871</u>	<u>12,044,952</u>	<u>302,919</u>
Total public safety	<u>\$ 13,771,822</u>	<u>\$ 14,149,680</u>	<u>\$ 13,743,859</u>	<u>\$ 405,821</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual services	\$ 386,585	\$ 388,085	\$ 388,084	\$ 1
TB clinics:				
Contractual services	4,000	3,000	835	2,165
Crippled children:				
Contractual services	388,965	361,174	361,174	-
Total health	779,550	752,259	750,093	2,166
Human services				
Veterans service commission:				
Personal services	266,380	266,381	243,380	23,001
Fringe benefits	104,580	104,600	83,930	20,670
Materials and supplies	21,000	21,650	16,215	5,435
Contractual services	708,656	708,656	457,701	250,955
Capital outlay	35,000	34,330	34,330	-
Total human services	1,135,616	1,135,617	835,556	300,061
Transportation				
Airport:				
Materials and supplies	43,829	38,918	36,592	2,326
Contractual services	93,192	83,151	80,647	2,504
Capital outlay	36,547	19,799	19,081	718
Other	10,000	-	-	-
Total transportation	183,568	141,868	136,320	5,548
Other				
Commissioners share - costs:				
Contractual services	1,649,780	1,658,146	1,635,496	22,650
Miscellaneous:				
Contractual services.....	183,243	207,131	160,419	46,712
Other.....	156,977	90,543	65,661	24,882
Total miscellaneous	340,220	297,674	226,080	71,594
Total other	1,990,000	1,955,820	1,861,576	94,244
Total expenditures.....	\$ 32,165,053	\$ 32,477,772	\$ 30,776,786	\$ 1,700,986

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, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Cash and cash equivalents.....	\$ 18,953,246	\$ 192,965	\$ 1,568,398	\$ 20,714,609
Cash and cash equivalents in segregated accounts	9,216	-	-	9,216
Receivables:				
Property taxes	6,117,747	-	-	6,117,747
Lodging taxes	32,345	-	-	32,345
Accounts	84,431	-	-	84,431
Interfund	5,491	734	-	6,225
Special assessments	177,627	1,361,094	-	1,538,721
Accrued interest	5,184	484	-	5,668
Loans	960,747	-	-	960,747
Intergovernmental	4,089,640	-	152,888	4,242,528
Materials and supplies inventory.....	2,474	-	-	2,474
Prepaid items.....	36,642	-	3,757	40,399
Total assets.....	<u>\$ 30,474,790</u>	<u>\$ 1,555,277</u>	<u>\$ 1,725,043</u>	<u>\$ 33,755,110</u>
LIABILITIES				
Accounts payable.....	\$ 582,353	\$ -	\$ 186	\$ 582,539
Contracts payable.....	30,653	-	110,217	140,870
Accrued wages and benefits payable.....	189,396	-	-	189,396
Matured compensated absences payable.....	896	-	-	896
Retainage payable.....	47,125	-	38,264	85,389
Interfund payable.....	1,433,099	-	1,757,408	3,190,507
External party payable.....	700	-	-	700
Intergovernmental payable.....	263,478	-	-	263,478
Deferred revenue.....	9,740,580	1,361,268	103	11,101,951
Matured interest payable.....	66	-	-	66
Matured capital leases payable.....	411	-	-	411
Total liabilities.....	<u>12,288,757</u>	<u>1,361,268</u>	<u>1,906,178</u>	<u>15,556,203</u>
FUND BALANCES				
Reserved for encumbrances	449,932	-	63,079	513,011
Reserved for loans	724,556	-	-	724,556
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	17,011,545	-	-	17,011,545
Debt Service Funds	-	194,009	-	194,009
Capital Projects Funds (deficit)	-	-	(244,214)	(244,214)
Total fund balances.....	<u>18,186,033</u>	<u>194,009</u>	<u>(181,135)</u>	<u>18,198,907</u>
Total liabilities and fund balances.....	<u>\$ 30,474,790</u>	<u>\$ 1,555,277</u>	<u>\$ 1,725,043</u>	<u>\$ 33,755,110</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property taxes.....	\$ 5,503,297	\$ -	\$ -	\$ 5,503,297
Lodging taxes.....	136,465	-	-	136,465
Charges for services.....	4,702,818	-	101,383	4,804,201
Licenses and permits.....	422,583	-	-	422,583
Fines and forfeitures.....	249,670	-	-	249,670
Intergovernmental.....	12,026,172	-	2,126,620	14,152,792
Special assessments.....	113,964	261,538	-	375,502
Interest.....	45,531	105,395	-	150,926
Rent.....	-	21,470	-	21,470
Donations.....	47,217	-	-	47,217
Other.....	84,867	-	-	84,867
Total revenues.....	<u>23,332,584</u>	<u>388,403</u>	<u>2,228,003</u>	<u>25,948,990</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	1,613,713	-	-	1,613,713
Judicial	2,321,824	-	-	2,321,824
Public safety	2,884,390	-	-	2,884,390
Public works	1,629,304	-	-	1,629,304
Health	877,055	-	-	877,055
Human services	11,398,530	-	-	11,398,530
Urban redevelopment and housing	1,358,860	-	-	1,358,860
Intergovernmental.....	425,034	-	-	425,034
Capital outlay.....	-	-	2,978,737	2,978,737
Debt service:				
Principal retirement	100,786	305,000	111,980	517,766
Interest and fiscal charges	1,931	84,194	25,694	111,819
Total expenditures.....	<u>22,611,427</u>	<u>389,194</u>	<u>3,116,411</u>	<u>26,117,032</u>
Excess of revenues over (under) expenditures.....	<u>721,157</u>	<u>(791)</u>	<u>(888,408)</u>	<u>(168,042)</u>
OTHER FINANCING SOURCES (USES)				
Loans received.....	90,833	-	10,268	101,101
Transfers in.....	1,601,559	-	713,101	2,314,660
Transfers out.....	(145,160)	-	(1,396,435)	(1,541,595)
Total other financing sources (uses).....	<u>1,547,232</u>	<u>-</u>	<u>(673,066)</u>	<u>874,166</u>
Net changes in fund balances.....	2,268,389	(791)	(1,561,474)	706,124
Fund balances - beginning of year.....	15,917,644	194,800	1,380,339	17,492,783
Fund balances (deficit) - end of year.....	<u>\$ 18,186,033</u>	<u>\$ 194,009</u>	<u>\$ (181,135)</u>	<u>\$ 18,198,907</u>

Nonmajor Special Revenue Funds

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

The following are included in nonmajor special revenue funds:

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

(continued)

Nonmajor Special Revenue Funds (continued)

Indigent Guardianship Fund	To account for probate fees used for court-appointed guardians for indigents.
Emergency Management and Homeland Security Fund	To account for fees, grant monies, and donations used for maintaining an emergency services department.
Emergency Planning Fund	To account for grant monies received from the State, donation, and fees used to plan for toxic waste spill emergencies.
Marriage License Fund	To account for monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for special assessments and clerk of court fees; used for bridge maintenance.
Computer Fund	To account for fines collected by the courts; used to computerize the court system.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles.
County Recorder Equipment Fund	To account for fees collected from each deed and/or instrument filed in the Recorder's Office. The County Recorder uses these fees to acquire and maintain equipment and to purchase contractual services.
Parent Education Fund	To account for fees collected by the Clerk of Courts; used to provide parent education seminars for persons seeking divorce, dissolution, or legal separation when minor children are involved.
Indigent Children Drivers Fund	To account for driver's license reinstatement fines; used to provide alcohol and drug treatment for indigent drivers.
Environmental Affairs Grant Fund	To account for grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects. This fund had no cash activity or budget during 2010; 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 2010, 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.
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.
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.
Federal Emergency Management Agency Fund	To account FEMA grant monies that reimbursed the County for Federal disaster relief.
Title IV-E Fund	To account for Title IV-E federal monies for the operation of a Title IV-E court.
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.
Voter Education/ Pollworker Training Fund	To account for the federal grant to be used for voter education and pollworker training.
Neighborhood Stabilization Fund	To account for federal grant dollars administered through the State of Ohio Office of Housing and Community Program.
Child/Adult Protective Services Fund	To account for tax levy monies used for protective services for children and adults 60 and older.

(continued)

Nonmajor Special Revenue Funds (continued)

Law Library Resources Fund	To account for revenues and expenditures relating to the law library.
Home Sewage Treatment System Fund	To account for the receipt of Ohio Water Development Authority (OWDA) loan draws used to assist local home owners improve their septic systems. The loan balances are being forgiven annually through an American Recovery and Reinvestment Act Clean Water and Drinking Water State Revolving Funds program.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2010

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Road and Bridge Fund
ASSETS					
Cash and cash equivalents.....	\$ 627,511	\$ 492,606	\$ 133,800	\$ 3,793,549	\$ 99,579
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	33,531	1,632	-	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	257	233	-	-	1,327
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	18,863	-	1,144	-
Total assets.....	<u>\$ 627,768</u>	<u>\$ 545,233</u>	<u>\$ 135,432</u>	<u>\$ 3,794,693</u>	<u>\$ 100,906</u>
LIABILITIES					
Accounts payable.....	\$ 5,887	\$ 11,710	\$ 50	\$ 27,710	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	6,414	53,736	-	23,014	1,763
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	127,580	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	12,475	45,008	-	16,649	2,395
Deferred revenue.....	-	169,304	522	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>24,776</u>	<u>407,338</u>	<u>572</u>	<u>67,373</u>	<u>4,158</u>
FUND BALANCES:					
Reserved for encumbrances	9,895	23,022	106	19,438	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	593,097	114,873	134,754	3,707,882	96,748
Total fund balances (deficits).....	<u>602,992</u>	<u>137,895</u>	<u>134,860</u>	<u>3,727,320</u>	<u>96,748</u>
Total liabilities and fund balances....	<u>\$ 627,768</u>	<u>\$ 545,233</u>	<u>\$ 135,432</u>	<u>\$ 3,794,693</u>	<u>\$ 100,906</u>

Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Commissary Fund	Children Services Fund	Indigent Guardianship Fund
\$ 217,101	\$ 29,164	\$ 1,433,163	\$ 392,791	\$ 90,260	\$ 1,605,480	\$ 39,139
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	155	-
-	-	174,376	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
208,097	150	-	-	-	1,144,265	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 425,198</u>	<u>\$ 29,314</u>	<u>\$ 1,607,539</u>	<u>\$ 392,791</u>	<u>\$ 90,260</u>	<u>\$ 2,749,900</u>	<u>\$ 39,139</u>
\$ 1,375	\$ 100	\$ -	\$ 3,168	\$ 28,469	\$ 169,953	\$ -
-	-	19,328	-	-	-	-
16,981	-	-	6,999	-	-	-
-	-	-	-	-	-	-
-	-	2,331	-	-	1,014,309	-
-	-	-	-	-	-	-
16,195	-	-	5,316	-	1,863	-
98,171	-	174,376	-	-	905,715	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>132,722</u>	<u>100</u>	<u>196,035</u>	<u>15,483</u>	<u>28,469</u>	<u>2,091,840</u>	<u>-</u>
7,625	-	-	7,900	19,582	55,930	-
-	-	-	-	-	-	-
<u>284,851</u>	<u>29,214</u>	<u>1,411,504</u>	<u>369,408</u>	<u>42,209</u>	<u>602,130</u>	<u>39,139</u>
<u>292,476</u>	<u>29,214</u>	<u>1,411,504</u>	<u>377,308</u>	<u>61,791</u>	<u>658,060</u>	<u>39,139</u>
<u>\$ 425,198</u>	<u>\$ 29,314</u>	<u>\$ 1,607,539</u>	<u>\$ 392,791</u>	<u>\$ 90,260</u>	<u>\$ 2,749,900</u>	<u>\$ 39,139</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2010

	Emergency Management and Homeland Security Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund	Computer Fund
ASSETS					
Cash and cash equivalents.....	\$ 121,153	\$ 17,687	\$ 2,040	\$ 5,772	\$ 365,069
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	573	-	6,393
Interfund	-	-	-	-	-
Special assessments	-	-	-	3,251	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	36,589	3,865	-	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	3,415	-	-	-	3,272
Total assets.....	<u>\$ 161,157</u>	<u>\$ 21,552</u>	<u>\$ 2,613</u>	<u>\$ 9,023</u>	<u>\$ 374,734</u>
LIABILITIES					
Accounts payable.....	\$ 2,615	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	5,198	-	-	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	38,715	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	5,778	-	-	-	-
Deferred revenue.....	29,183	1,440	179	3,251	2,243
Matured interest payable.....	66	-	-	-	-
Matured capital leases payable.....	411	-	-	-	-
Total liabilities.....	<u>81,966</u>	<u>1,440</u>	<u>179</u>	<u>3,251</u>	<u>2,243</u>
FUND BALANCES:					
Reserved for encumbrances	-	-	-	-	22,808
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	79,191	20,112	2,434	5,772	349,683
Total fund balances (deficits).....	<u>79,191</u>	<u>20,112</u>	<u>2,434</u>	<u>5,772</u>	<u>372,491</u>
Total liabilities and fund balances....	<u>\$ 161,157</u>	<u>\$ 21,552</u>	<u>\$ 2,613</u>	<u>\$ 9,023</u>	<u>\$ 374,734</u>

(Continued)

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	Bridges, Culverts, and County Road Levy Fund
\$ 783,980	\$ 171,284	\$ 74,832	\$ 3,960	\$ 16,703	\$ 5,845	\$ 745,425
-	9,216	-	-	-	-	-
-	-	-	-	-	-	1,381,659
-	-	-	-	-	-	-
-	-	1,728	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	92,954	93,676
-	-	-	-	-	-	-
380	-	-	-	-	-	-
<u>\$ 784,360</u>	<u>\$ 180,500</u>	<u>\$ 76,560</u>	<u>\$ 3,960</u>	<u>\$ 16,703</u>	<u>\$ 98,799</u>	<u>\$ 2,220,760</u>
\$ 4,615	\$ 14,425	\$ 595	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
24,552	-	-	-	-	3,813	-
-	-	-	-	-	-	-
-	-	-	-	-	-	47,125
-	-	-	-	-	-	5,136
-	-	-	-	-	-	-
23,943	-	-	-	-	1,778	-
-	-	710	-	-	46,477	1,475,335
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>53,110</u>	<u>14,425</u>	<u>1,305</u>	<u>-</u>	<u>-</u>	<u>52,068</u>	<u>1,527,596</u>
3,935	2,308	40	-	-	5,745	-
-	-	-	-	-	-	-
<u>727,315</u>	<u>163,767</u>	<u>75,215</u>	<u>3,960</u>	<u>16,703</u>	<u>40,986</u>	<u>693,164</u>
<u>731,250</u>	<u>166,075</u>	<u>75,255</u>	<u>3,960</u>	<u>16,703</u>	<u>46,731</u>	<u>693,164</u>
<u>\$ 784,360</u>	<u>\$ 180,500</u>	<u>\$ 76,560</u>	<u>\$ 3,960</u>	<u>\$ 16,703</u>	<u>\$ 98,799</u>	<u>\$ 2,220,760</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2010

	County Probation Services Com- munity Based Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Crossroads Center Fund	Economic Development Assistance Grant Fund
ASSETS					
Cash and cash equivalents.....	\$ 55,554	\$ 6,719	\$ 9,942	\$ 465,304	\$ 94,643
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	28,915	-	-	-	-
Interfund	-	-	-	-	298
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	2,496
Loans	-	-	-	-	692,584
Intergovernmental	-	48,555	-	11,034	-
Materials and supplies inventory.....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 84,469</u>	<u>\$ 55,274</u>	<u>\$ 9,942</u>	<u>\$ 476,338</u>	<u>\$ 790,021</u>
LIABILITIES					
Accounts payable.....	\$ 1,840	\$ 48,704	\$ -	\$ 2,106	\$ 19
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	1,282	1,786	-	11,880	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	4,358	3,657	-	56,630	82
Deferred revenue.....	7,895	48,555	-	-	126
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>15,375</u>	<u>102,702</u>	<u>-</u>	<u>70,616</u>	<u>227</u>
FUND BALANCES:					
Reserved for encumbrances	15,135	13	-	28,323	654
Reserved for loans	-	-	-	-	545,644
Unreserved:					
Undesignated (deficits)	53,959	(47,441)	9,942	377,399	243,496
Total fund balances (deficits).....	<u>69,094</u>	<u>(47,428)</u>	<u>9,942</u>	<u>405,722</u>	<u>789,794</u>
Total liabilities and fund balances....	<u>\$ 84,469</u>	<u>\$ 55,274</u>	<u>\$ 9,942</u>	<u>\$ 476,338</u>	<u>\$ 790,021</u>

(Continued)

Community Development Block Grant Fund	Community Education Fund	Victims of Crime Fund	Drug Court Program Fund	Courts Special Projects Fund	Reese-Peters Home Fund	Local Law Enforcement Grant Fund
\$ 149,593	\$ 6,910	\$ 103,964	\$ 193,374	\$ 263,443	\$ -	\$ 6,940
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	32,345	-
-	-	-	-	10,092	-	-
214	-	-	-	-	-	-
-	-	-	-	-	-	-
2,539	-	-	-	-	-	-
268,163	-	-	-	-	-	-
624,346	-	116,380	-	-	-	-
-	-	2,474	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,044,855</u>	<u>\$ 6,910</u>	<u>\$ 222,818</u>	<u>\$ 193,374</u>	<u>\$ 273,535</u>	<u>\$ 32,345</u>	<u>\$ 6,940</u>
\$ 18,239	\$ 55	\$ 28	\$ 103	\$ 2,792	\$ 30,069	\$ -
-	-	-	-	-	-	-
-	-	4,862	-	1,411	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
921	-	-	-	-	-	-
-	-	-	-	-	-	-
7,021	-	4,333	634	1,061	-	6,246
624,455	-	90,412	-	3,770	2,276	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>650,636</u>	<u>55</u>	<u>99,635</u>	<u>737</u>	<u>9,034</u>	<u>32,345</u>	<u>6,246</u>
647	101	1,690	481	2,965	-	-
178,912	-	-	-	-	-	-
<u>214,660</u>	<u>6,754</u>	<u>121,493</u>	<u>192,156</u>	<u>261,536</u>	<u>-</u>	<u>694</u>
<u>394,219</u>	<u>6,855</u>	<u>123,183</u>	<u>192,637</u>	<u>264,501</u>	<u>-</u>	<u>694</u>
<u>\$ 1,044,855</u>	<u>\$ 6,910</u>	<u>\$ 222,818</u>	<u>\$ 193,374</u>	<u>\$ 273,535</u>	<u>\$ 32,345</u>	<u>\$ 6,940</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2010

	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund	Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund
ASSETS					
Cash and cash equivalents.....	\$ 2,980	\$ 912,002	\$ 71,198	\$ -	\$ 31,955
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	-	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	15	-	86
Special assessments	-	-	-	-	-
Accrued interest	-	-	31	-	118
Loans	-	-	-	-	-
Intergovernmental	-	-	457,920	51,130	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 2,980</u>	<u>\$ 912,002</u>	<u>\$ 529,164</u>	<u>\$ 51,130</u>	<u>\$ 32,159</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 9,658	\$ 1,920	\$ -	\$ 644
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	655	-	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	60,794	20,000	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	537	-	-	-
Deferred revenue.....	-	-	456,011	51,130	42
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>10,850</u>	<u>518,725</u>	<u>71,130</u>	<u>686</u>
FUND BALANCES:					
Reserved for encumbrances	-	7,955	-	-	26,389
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	2,980	893,197	10,439	(20,000)	5,084
Total fund balances (deficits).....	<u>2,980</u>	<u>901,152</u>	<u>10,439</u>	<u>(20,000)</u>	<u>31,473</u>
Total liabilities and fund balances....	<u>\$ 2,980</u>	<u>\$ 912,002</u>	<u>\$ 529,164</u>	<u>\$ 51,130</u>	<u>\$ 32,159</u>

(Continued)

Concealed Handgun License Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Title IV-E Fund	Title II Fund	Wireless 9-1-1 Fund	Sheriff Continuing Professional Training Fund
\$ 115,540	\$ 152,081	\$ 1,605,908	\$ 2,080,190	\$ 58,127	\$ 480,715	\$ 6,978
-	-	-	-	-	-	-
-	-	1,580,621	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,878	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	61,353	103,505	242,562	-	14,917	3,460
-	-	-	-	-	-	-
-	9,461	-	-	-	-	-
<u>\$ 115,540</u>	<u>\$ 222,895</u>	<u>\$ 3,290,034</u>	<u>\$ 2,327,630</u>	<u>\$ 58,127</u>	<u>\$ 495,632</u>	<u>\$ 10,438</u>
\$ 2,650	\$ 53,063	\$ 4,483	\$ 87,988	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,298	-	-	16,153	3,770	3,770	-
-	-	-	-	-	896	-
-	45,149	-	-	-	-	-
-	-	-	-	-	-	-
5,388	21,632	-	12,864	3,067	3,982	-
-	61,353	1,684,126	-	-	-	3,460
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,336</u>	<u>181,197</u>	<u>1,688,609</u>	<u>117,005</u>	<u>6,837</u>	<u>8,648</u>	<u>3,460</u>
7,249	16,789	156,470	3,865	-	-	-
-	-	-	-	-	-	-
<u>98,955</u>	<u>24,909</u>	<u>1,444,955</u>	<u>2,206,760</u>	<u>51,290</u>	<u>486,984</u>	<u>6,978</u>
<u>106,204</u>	<u>41,698</u>	<u>1,601,425</u>	<u>2,210,625</u>	<u>51,290</u>	<u>486,984</u>	<u>6,978</u>
<u>\$ 115,540</u>	<u>\$ 222,895</u>	<u>\$ 3,290,034</u>	<u>\$ 2,327,630</u>	<u>\$ 58,127</u>	<u>\$ 495,632</u>	<u>\$ 10,438</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2010

	Voter Education/ Pollworker Training Fund	Neighborhood Stabilization Fund	Child/Adult Protective Services Fund	Law Library Resources Fund	Ohio Children's Trust Fund
ASSETS					
Cash and cash equivalents.....	\$ 10,096	\$ 36,602	\$ 730,015	\$ 34,580	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Receivables:					
Property taxes	-	-	3,155,467	-	-
Lodging taxes	-	-	-	-	-
Accounts	-	-	-	1,412	-
Interfund	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	2,110	555,263	190,727	4,229	20,736
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	-	-	107	-
Total assets.....	<u>\$ 12,206</u>	<u>\$ 591,865</u>	<u>\$ 4,076,209</u>	<u>\$ 40,328</u>	<u>\$ 20,736</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ 28,987	\$ -	\$ 18,333	\$ -
Contracts payable.....	-	11,325	-	-	-
Accrued wages and benefits payable.....	-	-	-	59	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	118,164	-	-	-
External party payable.....	-	700	-	-	-
Intergovernmental payable.....	-	-	-	586	-
Deferred revenue.....	-	433,133	3,346,194	-	20,736
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>592,309</u>	<u>3,346,194</u>	<u>18,978</u>	<u>20,736</u>
FUND BALANCES:					
Reserved for encumbrances	2,835	-	-	37	-
Reserved for loans	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	9,371	(444)	730,015	21,313	-
Total fund balances (deficits).....	<u>12,206</u>	<u>(444)</u>	<u>730,015</u>	<u>21,350</u>	<u>-</u>
Total liabilities and fund balances....	<u>\$ 12,206</u>	<u>\$ 591,865</u>	<u>\$ 4,076,209</u>	<u>\$ 40,328</u>	<u>\$ 20,736</u>

(Continued)

Totals

\$ 18,953,246

9,216

6,117,747

32,345

84,431

5,491

177,627

5,184

960,747

4,089,640

2,474

36,642

\$ 30,474,790

\$ 582,353

30,653

189,396

896

47,125

1,433,099

700

263,478

9,740,580

66

411

12,288,757

449,932

724,556

17,011,545

18,186,033

\$ 30,474,790

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	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.....	42,567	403,383	16,698	1,622,526
Licenses and permits.....	308,623	-	-	-
Fines and forfeitures.....	19,576	-	-	-
Intergovernmental.....	3,000	2,280,230	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	12,256	-	-	-
Other.....	132	1,158	-	711
Total revenues.....	<u>386,154</u>	<u>2,684,771</u>	<u>16,698</u>	<u>1,623,237</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	1,068,268
Judicial	-	-	5,676	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	293,736	-	-	-
Human services	-	3,084,826	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>293,736</u>	<u>3,084,826</u>	<u>5,676</u>	<u>1,068,268</u>
Excess of revenues over (under) expenditures	<u>92,418</u>	<u>(400,055)</u>	<u>11,022</u>	<u>554,969</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	-	-
Transfers in.....	-	75,000	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	92,418	(325,055)	11,022	554,969
Fund balances (deficits) - beginning of year.....	510,574	462,950	123,838	3,172,351
Fund balances (deficits) - end of year.....	<u>\$ 602,992</u>	<u>\$ 137,895</u>	<u>\$ 134,860</u>	<u>\$ 3,727,320</u>

<u>Treasurer's Prepayment Fund</u>	<u>Road and Bridge Fund</u>	<u>Youth Services Fund</u>	<u>Enforcement and Education Fund</u>	<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>Commissary Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	260,563	159,052
-	-	-	-	-	-	-
-	25,791	-	956	-	-	-
-	-	812,624	-	-	-	-
-	-	-	-	113,405	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	377	-	-	125	1
<u>-</u>	<u>25,791</u>	<u>813,001</u>	<u>956</u>	<u>113,405</u>	<u>260,688</u>	<u>159,053</u>
801	-	-	-	-	407,488	-
-	-	-	-	-	-	-
-	-	920,843	1,449	-	-	152,810
-	42,433	-	-	39,040	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>801</u>	<u>42,433</u>	<u>920,843</u>	<u>1,449</u>	<u>39,040</u>	<u>407,488</u>	<u>152,810</u>
<u>(801)</u>	<u>(16,642)</u>	<u>(107,842)</u>	<u>(493)</u>	<u>74,365</u>	<u>(146,800)</u>	<u>6,243</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(801)</u>	<u>(16,642)</u>	<u>(107,842)</u>	<u>(493)</u>	<u>74,365</u>	<u>(146,800)</u>	<u>6,243</u>
801	113,390	400,318	29,707	1,337,139	524,108	55,548
<u>\$ -</u>	<u>\$ 96,748</u>	<u>\$ 292,476</u>	<u>\$ 29,214</u>	<u>\$ 1,411,504</u>	<u>\$ 377,308</u>	<u>\$ 61,791</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, 2010

	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	40,197	14,646	3,190	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	2,243,971	-	285,432	29,530
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	33,467	-	-	-
Other.....	70,114	-	1,459	-
Total revenues.....	<u>2,387,749</u>	<u>14,646</u>	<u>290,081</u>	<u>29,530</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	831	-	-
Public safety	-	-	395,031	21,460
Public works	-	-	-	-
Health	-	-	-	-
Human services	3,122,610	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	2,388	-
Interest and fiscal charges	-	-	478	-
Total expenditures.....	<u>3,122,610</u>	<u>831</u>	<u>397,897</u>	<u>21,460</u>
Excess of revenues over (under) expenditures	<u>(734,861)</u>	<u>13,815</u>	<u>(107,816)</u>	<u>8,070</u>
OTHER FINANCING SOURCES (USES)				
Loans received.....	-	-	-	-
Transfers in.....	1,374,013	-	88,776	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>1,374,013</u>	<u>-</u>	<u>88,776</u>	<u>-</u>
Net changes in fund balances.....	639,152	13,815	(19,040)	8,070
Fund balances (deficits) - beginning of year.....	18,908	25,324	98,231	12,042
Fund balances (deficits) - end of year.....	<u>\$ 658,060</u>	<u>\$ 39,139</u>	<u>\$ 79,191</u>	<u>\$ 20,112</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	1,246,933	86,414	13,936	-
33,435	-	-	-	-	-	-
-	-	67,842	-	-	-	1,013
-	-	-	-	-	-	250
-	559	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	553	-	-	-
<u>33,435</u>	<u>559</u>	<u>67,842</u>	<u>1,247,486</u>	<u>86,414</u>	<u>13,936</u>	<u>1,263</u>
-	-	-	-	74,850	-	-
-	-	19,309	1,112,437	-	6,953	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
33,608	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,961	-	-
-	-	-	-	1,085	-	-
<u>33,608</u>	<u>-</u>	<u>19,309</u>	<u>1,112,437</u>	<u>79,896</u>	<u>6,953</u>	<u>-</u>
<u>(173)</u>	<u>559</u>	<u>48,533</u>	<u>135,049</u>	<u>6,518</u>	<u>6,983</u>	<u>1,263</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(38,940)	-	-	-
-	-	-	(38,940)	-	-	-
(173)	559	48,533	96,109	6,518	6,983	1,263
2,607	5,213	323,958	635,141	159,557	68,272	2,697
<u>\$ 2,434</u>	<u>\$ 5,772</u>	<u>\$ 372,491</u>	<u>\$ 731,250</u>	<u>\$ 166,075</u>	<u>\$ 75,255</u>	<u>\$ 3,960</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, 2010

	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.....	\$ -	\$ -	\$ 1,201,917	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	23,534	105,751
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	185,909	236,888	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	500
Other.....	-	100	-	4,478
Total revenues.....	-	186,009	1,462,339	110,729
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	164,102	-	204,212
Public works	-	-	1,411,366	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	3,604
Interest and fiscal charges	-	-	-	368
Total expenditures.....	-	164,102	1,411,366	208,184
Excess of revenues over (under) expenditures	-	21,907	50,973	(97,455)
OTHER FINANCING SOURCES (USES)				
Loans received.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	(98,025)	-
Total other financing sources (uses).....	-	-	(98,025)	-
Net changes in fund balances.....	-	21,907	(47,052)	(97,455)
Fund balances (deficits) - beginning of year.....	16,703	24,824	740,216	166,549
Fund balances (deficits) - end of year.....	\$ 16,703	\$ 46,731	\$ 693,164	\$ 69,094

(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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	344,914	2,017	942	-	-
-	-	-	-	-	-	-
502,538	-	-	-	290,399	-	104,648
-	-	-	-	-	-	-
-	-	-	35,507	9,645	-	-
-	-	469	-	-	525	-
34	-	5,044	3	2	-	81
<u>502,572</u>	<u>-</u>	<u>350,427</u>	<u>37,527</u>	<u>300,988</u>	<u>525</u>	<u>104,729</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	656,846	-	-	165	163,100
-	-	-	-	-	-	-
549,711	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,487	13,169	-	-
-	-	-	-	269,026	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>549,711</u>	<u>-</u>	<u>656,846</u>	<u>7,487</u>	<u>282,195</u>	<u>165</u>	<u>163,100</u>
<u>(47,139)</u>	<u>-</u>	<u>(306,419)</u>	<u>30,040</u>	<u>18,793</u>	<u>360</u>	<u>(58,371)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	63,770
-	-	-	-	-	-	-
-	-	-	-	-	-	63,770
<u>(47,139)</u>	<u>-</u>	<u>(306,419)</u>	<u>30,040</u>	<u>18,793</u>	<u>360</u>	<u>5,399</u>
<u>(289)</u>	<u>9,942</u>	<u>712,141</u>	<u>759,754</u>	<u>375,426</u>	<u>6,495</u>	<u>117,784</u>
<u>\$ (47,428)</u>	<u>\$ 9,942</u>	<u>\$ 405,722</u>	<u>\$ 789,794</u>	<u>\$ 394,219</u>	<u>\$ 6,855</u>	<u>\$ 123,183</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, 2010

	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund	Local Law Enforcement Grant Fund
REVENUES				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	136,465	-
Charges for services.....	39,388	93,680	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	84	25	-	-
Total revenues.....	<u>39,472</u>	<u>93,705</u>	<u>136,465</u>	<u>-</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	33,934	90,666	-	-
Public safety	-	-	-	6,246
Public works	-	-	136,465	-
Health	-	-	-	-
Human services	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>33,934</u>	<u>90,666</u>	<u>136,465</u>	<u>6,246</u>
Excess of revenues over (under) expenditures	<u>5,538</u>	<u>3,039</u>	<u>-</u>	<u>(6,246)</u>
OTHER FINANCING SOURCES (USES)				
Loans received.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	(739)
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>(739)</u>
Net changes in fund balances.....	5,538	3,039	-	(6,985)
Fund balances (deficits) - beginning of year.....	187,099	261,462	-	7,679
Fund balances (deficits) - end of year.....	<u>\$ 192,637</u>	<u>\$ 264,501</u>	<u>\$ -</u>	<u>\$ 694</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	182,311	-	-	-	-
-	-	-	-	-	-	80,525
-	-	-	159,486	136,008	-	-
-	-	-	-	-	-	-
-	-	-	101	-	278	-
-	-	-	-	-	-	-
-	-	4	-	-	-	16
-	-	182,315	159,587	136,008	278	80,541
-	-	-	-	-	-	-
-	-	-	-	-	32,867	-
-	-	77,332	-	-	-	-
-	-	-	-	-	-	88,666
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	157,563	-	-	-
-	-	-	-	156,008	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	77,332	157,563	156,008	32,867	88,666
-	-	104,983	2,024	(20,000)	(32,589)	(8,125)
-	-	-	-	-	-	-
(7,456)	-	-	-	-	-	-
(7,456)	-	-	-	-	-	-
(7,456)	-	104,983	2,024	(20,000)	(32,589)	(8,125)
7,456	2,980	796,169	8,415	-	64,062	114,329
\$ -	\$ 2,980	\$ 901,152	\$ 10,439	\$ (20,000)	\$ 31,473	\$ 106,204

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Workforce Investment Act Fund	Older Adult Services Levy Fund	Federal Emergency Management Agency Fund	Title IV-E Fund
REVENUES				
Property taxes.....	\$ -	\$ 1,410,291	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	1,366,666	261,013	-	1,272,975
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	243
Total revenues.....	<u>1,366,666</u>	<u>1,671,304</u>	<u>-</u>	<u>1,273,218</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	770,100
Public safety	-	-	184	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	1,314,372	1,252,498	-	-
Urban redevelopment and housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures.....	<u>1,314,372</u>	<u>1,252,498</u>	<u>184</u>	<u>770,100</u>
Excess of revenues over (under) expenditures	<u>52,294</u>	<u>418,806</u>	<u>(184)</u>	<u>503,118</u>
OTHER FINANCING SOURCES (USES)				
Loans received.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	52,294	418,806	(184)	503,118
Fund balances (deficits) - beginning of year.....	(10,596)	1,182,619	184	1,707,507
Fund balances (deficits) - end of year.....	<u>\$ 41,698</u>	<u>\$ 1,601,425</u>	<u>\$ -</u>	<u>\$ 2,210,625</u>

(Continued)

<u>Title II Fund</u>	<u>Wireless 9-1-1 Fund</u>	<u>Sheriff Continuing Professional Training Fund</u>	<u>Voter Education/ Pollworker Training Fund</u>	<u>Neighborhood Stabilization Fund</u>	<u>Child/Adult Protective Services Totals</u>	<u>Law Library Resources Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,891,089	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	176
-	-	-	-	-	-	-
-	-	-	10,096	-	-	124,396
130,000	148,167	2,360	7,899	1,045,754	407,356	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
84	-	-	-	39	-	-
<u>130,084</u>	<u>148,167</u>	<u>2,360</u>	<u>17,995</u>	<u>1,045,793</u>	<u>3,298,445</u>	<u>124,572</u>
-	-	-	29,439	-	-	-
106,284	-	-	-	-	-	98,302
-	105,656	3,620	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,581,252	-
-	-	-	-	1,089,808	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>106,284</u>	<u>105,656</u>	<u>3,620</u>	<u>29,439</u>	<u>1,089,808</u>	<u>2,581,252</u>	<u>98,302</u>
<u>23,800</u>	<u>42,511</u>	<u>(1,260)</u>	<u>(11,444)</u>	<u>(44,015)</u>	<u>717,193</u>	<u>26,270</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>23,800</u>	<u>42,511</u>	<u>(1,260)</u>	<u>(11,444)</u>	<u>(44,015)</u>	<u>717,193</u>	<u>26,270</u>
<u>27,490</u>	<u>444,473</u>	<u>8,238</u>	<u>23,650</u>	<u>43,571</u>	<u>12,822</u>	<u>(4,920)</u>
<u>\$ 51,290</u>	<u>\$ 486,984</u>	<u>\$ 6,978</u>	<u>\$ 12,206</u>	<u>\$ (444)</u>	<u>\$ 730,015</u>	<u>\$ 21,350</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2010

	Home Sewage Treatment System Fund	Ohio Children's Trust Fund	Totals
REVENUES			
Property taxes.....	\$ -	\$ -	\$ 5,503,297
Lodging taxes.....	-	-	136,465
Charges for services.....	-	-	4,702,818
Licenses and permits.....	-	-	422,583
Fines and forfeitures.....	-	-	249,670
Intergovernmental.....	90,833	22,236	12,026,172
Special assessments.....	-	-	113,964
Interest.....	-	-	45,531
Donations.....	-	-	47,217
Other.....	-	-	84,867
Total revenues.....	<u>90,833</u>	<u>22,236</u>	<u>23,332,584</u>
EXPENDITURES			
Current:			
General government:			
Legislative and executive	-	-	1,613,713
Judicial	-	-	2,321,824
Public safety	-	-	2,884,390
Public works	-	-	1,629,304
Health	-	-	877,055
Human services	-	42,972	11,398,530
Urban redevelopment and housing	90,833	-	1,358,860
Intergovernmental.....	-	-	425,034
Debt service:			
Principal retirement	90,833	-	100,786
Interest and fiscal charges	-	-	1,931
Total expenditures.....	<u>181,666</u>	<u>42,972</u>	<u>22,611,427</u>
Excess of revenues over (under) expenditures	<u>(90,833)</u>	<u>(20,736)</u>	<u>721,157</u>
OTHER FINANCING SOURCES (USES)			
Loans received.....	90,833	-	90,833
Transfers in.....	-	-	1,601,559
Transfers out.....	-	-	(145,160)
Total other financing sources (uses).....	<u>90,833</u>	<u>-</u>	<u>1,547,232</u>
Net changes in fund balances.....	-	(20,736)	2,268,389
Fund balances (deficits) - beginning of year.....	-	20,736	15,917,644
Fund balances (deficits) - end of year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,186,033</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 45,500	\$ 42,564	\$ (2,936)
Licenses and permits.....	280,000	308,083	28,083
Fines and forfeitures.....	18,000	19,399	1,399
Intergovernmental.....	-	3,000	3,000
Donations.....	1,550	12,256	10,706
Other.....	-	132	132
Total revenues.....	<u>345,050</u>	<u>385,434</u>	<u>40,384</u>
EXPENDITURES			
Current:			
Health:			
Dog and kennel:			
Personal services	183,387	176,065	7,322
Fringe benefits	85,949	63,921	22,028
Materials and supplies	40,229	28,185	12,044
Contractual services	40,551	39,225	1,326
Capital outlay	3,463	863	2,600
Total expenditures.....	<u>353,579</u>	<u>308,259</u>	<u>45,320</u>
Net change in fund balance.....	(8,529)	77,175	85,704
Fund balance - beginning of year	521,029	521,029	-
Prior year encumbrances appropriated.....	8,236	8,236	-
Fund balance - end of year	<u>\$ 520,736</u>	<u>\$ 606,440</u>	<u>\$ 85,704</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 315,000	\$ 409,948	\$ 94,948
Intergovernmental.....	2,500,000	2,544,649	44,649
Other.....	-	1,158	1,158
Total revenues.....	<u>2,815,000</u>	<u>2,955,755</u>	<u>140,755</u>
EXPENDITURES			
Current:			
Human services:			
Child support enforcement agency:			
Personal services	1,512,000	1,431,463	80,537
Fringe benefits	694,350	612,342	82,008
Materials and supplies	12,100	4,003	8,097
Contractual services	856,022	848,905	7,117
Total expenditures.....	<u>3,074,472</u>	<u>2,896,713</u>	<u>177,759</u>
Excess of revenues over (under) expenditures.....	(259,472)	59,042	318,514
OTHER FINANCING SOURCES			
Operating transfers in.....	100,000	75,000	(25,000)
Net change in fund balance.....	(159,472)	134,042	293,514
Fund balance - beginning of year	254,954	254,954	-
Prior year encumbrances appropriated.....	59,644	59,644	-
Fund balance - end of year	<u>\$ 155,126</u>	<u>\$ 448,640</u>	<u>\$ 293,514</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 14,700	\$ 16,631	\$ 1,931
EXPENDITURES			
Current:			
General government - judicial:			
Computerized legal research:			
Materials and supplies	1,000	-	1,000
Contractual services	4,000	1,375	2,625
Capital outlay	25,713	8,087	17,626
Total expenditures.....	30,713	9,462	21,251
Net change in fund balance.....	(16,013)	7,169	23,182
Fund balance - beginning of year	121,280	121,280	-
Prior year encumbrances appropriated	3,761	3,761	-
Fund balance - end of year	<u>\$ 109,028</u>	<u>\$ 132,210</u>	<u>\$ 23,182</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 1,220,000	\$ 1,622,526	\$ 402,526
Other.....	-	711	711
Total revenues.....	<u>1,220,000</u>	<u>1,623,237</u>	<u>403,237</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services	650,013	564,990	85,023
Fringe benefits	274,644	245,066	29,578
Materials and supplies	61,271	9,359	51,912
Contractual services	510,651	224,118	286,533
Capital outlay	77,500	16,356	61,144
Total expenditures.....	<u>1,574,079</u>	<u>1,059,889</u>	<u>514,190</u>
Net change in fund balance.....	(354,079)	563,348	917,427
Fund balance - beginning of year	3,135,373	3,135,373	-
Prior year encumbrances appropriated.....	74,309	74,309	-
Fund balance - end of year	<u>\$ 2,855,603</u>	<u>\$ 3,773,030</u>	<u>\$ 917,427</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General government - legislative and executive:			
Treasurer's Prepayment:			
Contractual services	801	801	-
Net change in fund balance.....	(801)	(801)	-
Fund balance - beginning of year	801	801	-
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
ROAD AND BRIDGE FUND**

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 12,000	\$ 26,012	\$ 14,012
EXPENDITURES			
Current:			
Public works:			
Road and bridge:			
Personal services	43,837	32,777	11,060
Fringe benefits	23,960	5,498	18,462
Total expenditures.....	<u>67,797</u>	<u>38,275</u>	<u>29,522</u>
Net change in fund balance.....	(55,797)	(12,263)	43,534
Fund balance - beginning of year	111,842	111,842	-
Fund balance - end of year	<u>\$ 56,045</u>	<u>\$ 99,579</u>	<u>\$ 43,534</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 647,106	\$ 647,106	\$ -
Other.....	-	377	377
Total revenues.....	<u>647,106</u>	<u>647,483</u>	<u>377</u>
EXPENDITURES			
Current:			
Public safety:			
Youth services:			
Personal services	589,707	555,322	34,385
Fringe benefits	243,548	207,438	36,110
Contractual services	19,125	11,375	7,750
Total expenditures.....	<u>852,380</u>	<u>774,135</u>	<u>78,245</u>
Net change in fund balance.....	(205,274)	(126,652)	78,622
Fund balance - beginning of year	325,628	325,628	-
Prior year encumbrances appropriated.....	9,125	9,125	-
Fund balance - end of year	<u>\$ 129,479</u>	<u>\$ 208,101</u>	<u>\$ 78,622</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 1,000	\$ 806	\$ (194)
EXPENDITURES			
Current:			
Public safety:			
Enforcement and education:			
Contractual services	10,000	372	9,628
Capital Outlay	10,000	977	9,023
Total expenditures.....	20,000	1,349	18,651
Net change in fund balance.....	(19,000)	(543)	18,457
Fund balance - beginning of year	29,707	29,707	-
Fund balance - end of year.....	<u>\$ 10,707</u>	<u>\$ 29,164</u>	<u>\$ 18,457</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ -	\$ 113,405	\$ 113,405
EXPENDITURES			
Current:			
Public works:			
Ditch maintenance:			
Contractual services	44,690	39,040	5,650
Excess of revenues over (under) expenditures.....	(44,690)	74,365	119,055
OTHER FINANCING USES			
Advances out.....	-	(9,692)	(9,692)
Net change in fund balance.....	(44,690)	64,673	109,363
Fund balance - beginning of year	1,349,162	1,349,162	-
Fund balance - end of year	<u>\$ 1,304,472</u>	<u>\$ 1,413,835</u>	<u>\$ 109,363</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 300,000	\$ 260,563	\$ (39,437)
Other.....	-	125	125
Total revenues.....	<u>300,000</u>	<u>260,688</u>	<u>(39,312)</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services	217,633	195,274	22,359
Fringe benefits	120,411	103,686	16,725
Materials and supplies	6,136	5,211	925
Contractual services	66,805	47,402	19,403
Capital outlay	78,000	59,160	18,840
Total expenditures.....	<u>488,985</u>	<u>410,733</u>	<u>78,252</u>
Net change in fund balance.....	(188,985)	(150,045)	38,940
Fund balance - beginning of year	526,350	526,350	-
Prior year encumbrances appropriated.....	6,929	6,929	-
Fund balance - end of year	<u>\$ 344,294</u>	<u>\$ 383,234</u>	<u>\$ 38,940</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 113,300	\$ 155,501	\$ 42,201
EXPENDITURES			
Current:			
Public safety:			
Commissary:			
Personal services	6,648	-	6,648
Fringe benefits	4,019	43	3,976
Materials and supplies	164,124	161,911	2,213
Contractual services	1,082	-	1,082
Capital outlay	4,301	4,300	1
Total expenditures.....	<u>180,174</u>	<u>166,254</u>	<u>13,920</u>
Net change in fund balance.....	(66,874)	(10,753)	56,121
Fund balance - beginning of year	38,775	38,775	-
Prior year encumbrances appropriated.....	<u>28,149</u>	<u>28,149</u>	<u>-</u>
Fund balance - end of year	<u><u>\$ 50</u></u>	<u><u>\$ 56,171</u></u>	<u><u>\$ 56,121</u></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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services	\$ 63,000	\$ 63,501	\$ 501
Intergovernmental	2,150,000	2,308,522	158,522
Donations	28,432	33,467	5,035
Other	57,755	70,158	12,403
Total revenues	2,299,187	2,475,648	176,461
EXPENDITURES			
Current:			
Human services:			
Children services:			
Contractual services	3,028,308	2,697,757	330,551
Excess of revenues under expenditures	(729,121)	(222,109)	507,012
OTHER FINANCING SOURCES			
Operating transfers in	1,383,616	1,374,013	(9,603)
Net change in fund balance	654,495	1,151,904	497,409
Fund balance - beginning of year	377,107	377,107	-
Prior year encumbrances appropriated	10,111	10,111	-
Fund balance - end of year	<u>\$ 1,041,713</u>	<u>\$ 1,539,122</u>	<u>\$ 497,409</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 15,000	\$ 14,726	\$ (274)
EXPENDITURES			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services	15,000	831	14,169
Net change in fund balance.....	-	13,895	13,895
Fund balance - beginning of year	24,074	24,074	-
Fund balance - end of year	<u>\$ 24,074</u>	<u>\$ 37,969</u>	<u>\$ 13,895</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charge for Services.....	\$ 2,500	\$ 3,190	\$ 690
Intergovernmental.....	323,785	310,493	(13,292)
Other.....	-	1,459	1,459
Total revenues.....	<u>326,285</u>	<u>315,142</u>	<u>(11,143)</u>
EXPENDITURES			
Current:			
Public safety:			
Emergency management and homeland security:			
Personal services	140,998	133,926	7,072
Fringe benefits	41,079	35,645	5,434
Materials and supplies	9,748	6,438	3,310
Contractual services	96,830	82,286	14,544
Capital outlay	187,947	163,595	24,352
Total expenditures.....	<u>476,602</u>	<u>421,890</u>	<u>54,712</u>
Excess of revenues under expenditures.....	<u>(150,317)</u>	<u>(106,748)</u>	<u>43,569</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	152,907	152,907
Advances out	-	(199,917)	(199,917)
Operating transfers in.....	84,369	88,776	4,407
Total other financing sources (uses).....	<u>84,369</u>	<u>41,766</u>	<u>(42,603)</u>
Net change in fund balance.....	(65,948)	(64,982)	966
Fund balance - beginning of year	155,828	155,828	-
Prior year encumbrances appropriated.....	30,295	30,295	-
Fund balance - end of year	<u>\$ 120,175</u>	<u>\$ 121,141</u>	<u>\$ 966</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 25,990	\$ 27,341	\$ 1,351
EXPENDITURES			
Current:			
Public safety:			
Emergency planning:			
Personal services	4,424	-	4,424
Fringe benefits	719	-	719
Materials and supplies	500	500	-
Contractual services	22,500	20,960	1,540
Capital outlay	1,000	-	1,000
Total expenditures.....	29,143	21,460	7,683
Net change in fund balance.....	(3,153)	5,881	9,034
Fund balance - beginning of year	9,381	9,381	-
Fund balance - end of year	\$ 6,228	\$ 15,262	\$ 9,034

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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 33,608	\$ 33,608	\$ -
EXPENDITURES			
Current:			
Health:			
Marriage license:			
Contractual services	<u>33,608</u>	<u>33,608</u>	<u>-</u>
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special assessments.....	\$ 540	\$ 559	\$ 19
Fund balance - beginning of year	<u>5,213</u>	<u>5,213</u>	<u>-</u>
Fund balance - end of year	<u>\$ 5,753</u>	<u>\$ 5,772</u>	<u>\$ 19</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ 50,000	\$ 67,773	\$ 17,773
EXPENDITURES			
Current:			
General government - judicial:			
Computer:			
Materials and supplies	1,504	504	1,000
Contractual services	36,254	10,254	26,000
Capital outlay	52,951	35,619	17,332
Total expenditures.....	90,709	46,377	44,332
Net change in fund balance.....	(40,709)	21,396	62,105
Fund balance - beginning of year	302,469	302,469	-
Prior year encumbrances appropriated.....	13,066	13,066	-
Fund balance - end of year	\$ 274,826	\$ 336,931	\$ 62,105

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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 640,000	\$ 1,219,171	\$ 579,171
Other.....	-	553	553
Total revenues.....	<u>640,000</u>	<u>1,219,724</u>	<u>579,724</u>
EXPENDITURES			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services	734,986	731,348	3,638
Fringe benefits	363,066	325,662	37,404
Materials and supplies	36,117	23,249	12,868
Contractual services	50,983	36,343	14,640
Capital outlay	10,000	-	10,000
Total expenditures.....	<u>1,195,152</u>	<u>1,116,602</u>	<u>78,550</u>
Excess of revenues over (under) expenditures.....	(555,152)	103,122	658,274
OTHER FINANCING USES			
Operating transfers out.....	(45,141)	(38,940)	6,201
Net change in fund balance.....	(600,293)	64,182	664,475
Fund balance - beginning of year	606,918	606,918	-
Prior year encumbrances appropriated.....	3,373	3,373	-
Fund balance - end of year	<u>\$ 9,998</u>	<u>\$ 674,473</u>	<u>\$ 664,475</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 90,000	\$ 84,044	\$ (5,956)
EXPENDITURES			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services	162,601	87,952	74,649
Capital outlay	20,800	7,653	13,147
Total expenditures	183,401	95,605	87,796
Net change in fund balance	(93,401)	(11,561)	81,840
Fund balance - beginning of year	151,174	151,174	-
Prior year encumbrances appropriated	14,938	14,938	-
Fund balance - end of year	\$ 72,711	\$ 154,551	\$ 81,840

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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 18,000	\$ 13,503	\$ (4,497)
EXPENDITURES			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies	2,500	168	2,332
Contractual services	14,350	8,175	6,175
Capital outlay	2,500	-	2,500
Total expenditures.....	19,350	8,343	11,007
Net change in fund balance.....	(1,350)	5,160	6,510
Fund balance - beginning of year	65,704	65,704	-
Prior year encumbrances appropriated.....	1,350	1,350	-
Fund balance - end of year	\$ 65,704	\$ 72,214	\$ 6,510

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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ -	\$ 932	\$ 932
Intergovernmental.....	-	250	250
Total Revenues.....	-	1,182	1,182
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	1,182	1,182
Fund balance - beginning of year	2,697	2,697	-
Fund balance - end of year	<u>\$ 2,697</u>	<u>\$ 3,879</u>	<u>\$ 1,182</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	42	100	58
Total revenues.....	<u>185,951</u>	<u>186,009</u>	<u>58</u>
EXPENDITURES			
Current:			
Public safety:			
Adult community based corrections:			
Personal services	109,587	109,587	-
Fringe benefits	77,954	77,954	-
Total expenditures.....	<u>187,541</u>	<u>187,541</u>	<u>-</u>
Excess of revenues under expenditures	<u>(1,590)</u>	<u>(1,532)</u>	<u>58</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	60,000	60,000
Advances out	-	(60,000)	(60,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,590)	(1,532)	58
Fund balance - beginning of year	1,632	1,632	-
Fund balance - end of year	<u>\$ 42</u>	<u>\$ 100</u>	<u>\$ 58</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property and other taxes.....	\$ 1,181,500	\$ 1,202,610	\$ 21,110
Charges for services.....	-	23,534	23,534
Intergovernmental.....	228,000	236,704	8,704
Total revenues.....	<u>1,409,500</u>	<u>1,462,848</u>	<u>53,348</u>
EXPENDITURES			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Contractual services	103,066	22,832	80,234
Capital outlay	1,541,899	1,523,007	18,892
Total expenditures.....	<u>1,644,965</u>	<u>1,545,839</u>	<u>99,126</u>
Excess of revenues under expenditures.....	(235,465)	(82,991)	152,474
OTHER FINANCING USES			
Operating transfers out.....	(98,025)	(98,025)	-
Net change in fund balance.....	(333,490)	(181,016)	152,474
Fund balance - beginning of year	646,738	646,738	-
Prior year encumbrances appropriated.....	197,401	197,401	-
Fund balance - end of year	<u>\$ 510,649</u>	<u>\$ 663,123</u>	<u>\$ 152,474</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 106,285	\$ 106,285	\$ -
Donations.....	500	500	-
Other.....	44	4,478	4,434
Total revenues.....	<u>106,829</u>	<u>111,263</u>	<u>4,434</u>
EXPENDITURES			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services	105,584	104,472	1,112
Fringe benefits	49,995	41,122	8,873
Materials and supplies	12,728	12,128	600
Contractual services	53,545	49,604	3,941
Capital outlay	18,844	18,741	103
Total expenditures.....	<u>240,696</u>	<u>226,067</u>	<u>14,629</u>
Net change in fund balance.....	(133,867)	(114,804)	19,063
Fund balance - beginning of year	141,715	141,715	-
Prior year encumbrances appropriated.....	6,770	6,770	-
Fund balance - end of year	<u>\$ 14,618</u>	<u>\$ 33,681</u>	<u>\$ 19,063</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 537,639	\$ 534,237	\$ (3,402)
Other	13,368	34	(13,334)
Total revenues	<u>551,007</u>	<u>534,271</u>	<u>(16,736)</u>
EXPENDITURES			
Current:			
Health:			
Litter enforcement:			
Personal services	49,327	48,472	855
Fringe benefits	25,616	21,080	4,536
Contractual services	390,080	389,731	349
Capital outlay	72,000	72,000	-
Other	41	41	-
Total expenditures	<u>537,064</u>	<u>531,324</u>	<u>5,740</u>
Excess of revenues over expenditures	<u>13,943</u>	<u>2,947</u>	<u>(10,996)</u>
OTHER FINANCING SOURCES (USES)			
Advances in	-	5,759	5,759
Advances out	-	(5,759)	(5,759)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	13,943	2,947	(10,996)
Fund balance - beginning of year	2,979	2,979	-
Prior year encumbrances appropriated	631	631	-
Fund balance - end of year	<u>\$ 17,553</u>	<u>\$ 6,557</u>	<u>\$ (10,996)</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 622,000	\$ 319,622	\$ (302,378)
Donations.....	1,000	469	(531)
Other.....	-	5,303	5,303
Total revenues.....	<u>623,000</u>	<u>325,394</u>	<u>(297,606)</u>
EXPENDITURES			
Current:			
Public safety:			
Crossroads center:			
Personal services	370,000	357,015	12,985
Fringe benefits	182,450	145,115	37,335
Materials and supplies	79,733	35,364	44,369
Contractual services	109,938	97,891	12,047
Capital outlay	19,426	15,883	3,543
Total expenditures.....	<u>761,547</u>	<u>651,268</u>	<u>110,279</u>
Net change in fund balance	(138,547)	(325,874)	(187,327)
Fund balance - beginning of year	691,733	691,733	-
Prior year encumbrances appropriated	31,644	31,644	-
Fund balance - end of year	<u>\$ 584,830</u>	<u>\$ 397,503</u>	<u>\$ (187,327)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 2,035	\$ 535
Loans.....	95,000	126,814	31,814
Interest.....	29,500	35,024	5,524
Other.....	50	3	(47)
Total revenues.....	<u>126,050</u>	<u>163,876</u>	<u>37,826</u>
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Economic development assistance grant:			
Personal services	5,500	3,606	1,894
Fringe benefits	2,631	1,809	822
Materials and supplies	150	137	13
Contractual services	123,300	104,794	18,506
Capital outlay	600	386	214
Total expenditures.....	<u>132,181</u>	<u>110,732</u>	<u>21,449</u>
Net change in fund balance.....	(6,131)	53,144	59,275
Fund balance - beginning of year	40,768	40,768	-
Prior year encumbrances appropriated.....	46	46	-
Fund balance - end of year	<u>\$ 34,683</u>	<u>\$ 93,958</u>	<u>\$ 59,275</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,250	\$ 942	\$ (308)
Loans.....	57,000	52,748	(4,252)
Intergovernmental.....	434,300	342,710	(91,590)
Interest.....	18,000	10,202	(7,798)
Other.....	50	2	(48)
Total revenues.....	<u>510,600</u>	<u>406,604</u>	<u>(103,996)</u>
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Community development block grant:			
Personal services	3,000	2,082	918
Fringe benefits	1,459	1,065	394
Materials and supplies	150	137	13
Contractual services	173,892	88,659	85,233
Capital outlay	339,112	274,197	64,915
Total expenditures.....	<u>517,613</u>	<u>366,140</u>	<u>151,473</u>
Excess of revenues over (under) expenditures.....	<u>(7,013)</u>	<u>40,464</u>	<u>47,477</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	39,681	39,681
Advances out.....	-	(39,082)	(39,082)
Total other financing sources (uses).....	<u>-</u>	<u>599</u>	<u>599</u>
Net change in fund balance.....	(7,013)	41,063	48,076
Fund balance (deficit) - beginning of year	(63,402)	(63,402)	-
Prior year encumbrances appropriated.....	107,546	107,546	-
Fund balance - end of year	<u>\$ 37,131</u>	<u>\$ 85,207</u>	<u>\$ 48,076</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Donations.....	\$ 3,000	\$ 525	\$ (2,475)
EXPENDITURES			
Current:			
Public safety:			
Community education:			
Materials and supplies	2,266	266	2,000
Contractual services	1,000	-	1,000
Total expenditures.....	<u>3,266</u>	<u>266</u>	<u>3,000</u>
Net change in fund balance.....	(266)	259	525
Fund balance - beginning of year	6,229	6,229	-
Prior year encumbrances appropriated.....	<u>266</u>	<u>266</u>	<u>-</u>
Fund balance - end of year	<u>\$ 6,229</u>	<u>\$ 6,754</u>	<u>\$ 525</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 128,688	\$ 118,807	\$ (9,881)
Other.....	-	81	81
Total revenues.....	<u>128,688</u>	<u>118,888</u>	<u>(9,800)</u>
EXPENDITURES			
Current:			
Public safety:			
Victims of crime:			
Personal services	106,117	106,116	1
Fringe benefits	39,186	34,601	4,585
Contractual services	637	-	637
Capital outlay	30,679	23,265	7,414
Total expenditures.....	<u>176,619</u>	<u>163,982</u>	<u>12,637</u>
Excess of revenues under expenditures.....	<u>(47,931)</u>	<u>(45,094)</u>	<u>2,837</u>
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	6,600	6,600
Advances out.....	-	(6,600)	(6,600)
Operating transfers in.....	50,726	63,770	13,044
Total other financing sources (uses).....	<u>50,726</u>	<u>63,770</u>	<u>13,044</u>
Net change in fund balance	2,795	18,676	15,881
Fund balance - beginning of year	<u>82,852</u>	<u>82,852</u>	<u>-</u>
Fund balance - end of year	<u>\$ 85,647</u>	<u>\$ 101,528</u>	<u>\$ 15,881</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 42,259	\$ 39,170	\$ (3,089)
Other.....	-	84	84
Total revenues.....	<u>42,259</u>	<u>39,254</u>	<u>(3,005)</u>
EXPENDITURES			
Current:			
General government - judicial:			
Drug court program:			
Personal services	62,297	22,304	39,993
Fringe benefits	19,912	10,538	9,374
Materials and supplies	3,035	835	2,200
Contractual services	13,355	6,382	6,973
Total expenditures.....	<u>98,599</u>	<u>40,059</u>	<u>58,540</u>
Net change in fund balance.....	(56,340)	(805)	55,535
Fund balance - beginning of year	189,495	189,495	-
Prior year encumbrances appropriated.....	2,233	2,233	-
Fund balance - end of year	<u>\$ 135,388</u>	<u>\$ 190,923</u>	<u>\$ 55,535</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 75,500	\$ 93,093	\$ 17,593
Other.....	0	25	25
Total Revenues.....	<u>75,500</u>	<u>93,118</u>	<u>17,618</u>
EXPENDITURES			
Current:			
General governmental - judicial:			
Courts special projects:			
Personal services	32,709	32,708	1
Fringe benefits	22,172	17,064	5,108
Materials and supplies	15,000	15,000	-
Contractual services	29,500	24,500	5,000
Capital outlay	5,000	4,986	14
Total expenditures.....	<u>104,381</u>	<u>94,258</u>	<u>10,123</u>
Net change in fund balance.....	(28,881)	(1,140)	27,741
Fund balance - beginning of year	250,404	250,404	-
Prior year encumbrances appropriated	299	299	-
Fund balance - end of year	<u>\$ 221,822</u>	<u>\$ 249,563</u>	<u>\$ 27,741</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging taxes.....	\$ 137,836	\$ 137,836	\$ -
EXPENDITURES			
Current:			
Public works:			
Reese-peters home:			
Other	137,836	137,836	-
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
LOCAL LAW ENFORCEMENT GRANT FUND**

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total expenditures.....	-	-	-
Excess of revenues over expenditures.....	-	-	-
OTHER FINANCING USES			
Operating transfers out.....	(739)	(739)	-
Net change in fund balance.....	(739)	(739)	-
Fund balance - beginning of year	7,679	7,679	-
Fund balance - end of year	<u>\$ 6,940</u>	<u>\$ 6,940</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total expenditures.....	-	-	-
Excess of revenues over expenditures.....	-	-	-
OTHER FINANCING USES			
Operating transfers out.....	(7,456)	(7,456)	-
Net change in fund balance.....	(7,456)	(7,456)	-
Fund balance - beginning of year	7,456	7,456	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</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, 2010

	<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	1,376	-	1,376
Net change in fund balance.....	(1,376)	-	1,376
Fund balance - beginning of year	2,980	2,980	-
Fund balance - end of year	<u>\$ 1,604</u>	<u>\$ 2,980</u>	<u>\$ 1,376</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 125,000	\$ 187,030	\$ 62,030
Other.....	-	4	4
Total revenues.....	<u>125,000</u>	<u>187,034</u>	<u>62,034</u>
EXPENDITURES			
Current:			
General government - judicial:			
Juvenile recovery:			
Personal services	25,000	19,424	5,576
Fringe benefits	4,450	3,326	1,124
Contractual services	88,853	65,784	23,069
Total expenditures.....	<u>118,303</u>	<u>88,534</u>	<u>29,769</u>
Net change in fund balance.....	6,697	98,500	91,803
Fund balance - beginning of year	775,862	775,862	-
Prior year encumbrances appropriated.....	10,386	10,386	-
Fund balance - end of year	<u>\$ 792,945</u>	<u>\$ 884,748</u>	<u>\$ 91,803</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 225,107	\$ 204,513	\$ (20,594)
Interest.....	-	129	129
Total revenues.....	225,107	204,642	(20,465)
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Home:			
Contractual services	214,876	194,275	20,601
Excess of revenues over expenditures.....	10,231	10,367	136
OTHER FINANCING SOURCES (USES)			
Advances in	-	155,776	155,776
Advances out.....	-	(112,195)	(112,195)
Total other financing sources (uses).....	-	43,581	43,581
Net change in fund balance.....	10,231	53,948	43,717
Fund balance - beginning of year	15,330	15,330	-
Fund balance - end of year	<u>\$ 25,561</u>	<u>\$ 69,278</u>	<u>\$ 43,717</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 178,676	\$ 136,008	\$ (42,668)
EXPENDITURES			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services	178,676	156,008	22,668
Total Expenditures.....	178,676	156,008	22,668
Excess of revenues under expenditures.....	-	(20,000)	(20,000)
Other Financing Sources			
Advances in.....	-	20,000	20,000
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 1,500	\$ 588	\$ (912)
EXPENDITURES			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services	61,612	58,612	3,000
Net change in fund balance.....	(60,112)	(58,024)	2,088
Fund balance - beginning of year	4,978	4,978	-
Prior year encumbrances appropriated.....	58,612	58,612	-
Fund balance - end of year	<u>\$ 3,478</u>	<u>\$ 5,566</u>	<u>\$ 2,088</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and permits.....	\$ 80,000	\$ 80,220	\$ 220
Other.....	-	16	16
Total revenues.....	<u>80,000</u>	<u>80,236</u>	<u>236</u>
EXPENDITURES			
Current:			
Public safety:			
Concealed handgun license:			
Personal services	37,060	36,427	633
Fringe benefits	20,395	17,846	2,549
Contractual services	45,046	45,046	-
Total expenditures.....	<u>102,501</u>	<u>99,319</u>	<u>3,182</u>
Net change in fund balance.....	(22,501)	(19,083)	3,418
Fund balance - beginning of year	105,977	105,977	-
Prior year encumbrances appropriated.....	15,090	15,090	-
Fund balance - end of year	<u>\$ 98,566</u>	<u>\$ 101,984</u>	<u>\$ 3,418</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,359,000	\$ 1,366,666	\$ 7,666
EXPENDITURES			
Current:			
Human services:			
Workforce investment act:			
Contractual services	1,422,618	1,417,415	5,203
Capital outlay	94,000	79,755	14,245
Total expenditures.....	<u>1,516,618</u>	<u>1,497,170</u>	<u>19,448</u>
Net change in fund balance.....	(157,618)	(130,504)	27,114
Fund balance - beginning of year	174,707	174,707	-
Prior year encumbrances appropriated.....	<u>73,785</u>	<u>73,785</u>	<u>-</u>
Fund balance - end of year	<u>\$ 90,874</u>	<u>\$ 117,988</u>	<u>\$ 27,114</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property taxes.....	\$ 1,383,700	\$ 1,412,497	\$ 28,797
Intergovernmental.....	246,900	260,807	13,907
Total revenues.....	1,630,600	1,673,304	42,704
EXPENDITURES			
Current:			
Human services:			
Older adult services levy:			
Contractual services	1,636,404	1,425,044	211,360
Net change in fund balance.....	(5,804)	248,260	254,064
Fund balance - beginning of year	974,038	974,038	-
Prior year encumbrances appropriated.....	182,520	182,520	-
Fund balance - end of year	<u>\$ 1,150,754</u>	<u>\$ 1,404,818</u>	<u>\$ 254,064</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public safety:			
Federal emergency management agency:			
Contractual services	184	184	-
Total expenditures.....	184	184	-
Net change in fund balance.....	(184)	(184)	-
Fund balance - beginning of year	184	184	-
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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ -	\$ 1,565,046	\$ 1,565,046
Other.....	-	243	243
Total revenues.....	-	1,565,289	1,565,289
EXPENDITURES			
Current:			
General government - judicial:			
Title IV-E:			
Personal services	378,124	329,765	48,359
Fringe benefits	167,044	120,335	46,709
Materials and supplies	10,500	3,500	7,000
Contractual services	342,670	311,486	31,184
Capital outlay	10,000	1,634	8,366
Total expenditures.....	908,338	766,720	141,618
Net change in fund balance.....	(908,338)	798,569	1,706,907
Fund balance - beginning of year	1,216,148	1,216,148	-
Prior year encumbrances appropriated.....	60,136	60,136	-
Fund balance - end of year	<u>\$ 367,946</u>	<u>\$ 2,074,853</u>	<u>\$ 1,706,907</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 130,000	\$ 130,000	\$ -
Other.....	-	84	84
Total revenues.....	<u>130,000</u>	<u>130,084</u>	<u>84</u>
EXPENDITURES			
Current:			
General government - judicial:			
Title II:			
Personal services	107,000	80,163	26,837
Fringe benefits	38,337	28,889	9,448
Total Expenditures.....	<u>145,337</u>	<u>109,052</u>	<u>36,285</u>
Net change in fund balance.....	(15,337)	21,032	36,369
Fund balance - beginning of year	37,095	37,095	-
Fund balance - end of year	<u>\$ 21,758</u>	<u>\$ 58,127</u>	<u>\$ 36,369</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 180,000	\$ 156,423	\$ (23,577)
EXPENDITURES			
Current:			
Public safety:			
Wireless 9-1-1:			
Personal services	76,908	66,737	10,171
Fringe benefits	42,109	18,266	23,843
Materials and supplies	5,000	4,525	475
Contractual services	16,500	3,894	12,606
Capital Outlay	10,000	3,586	6,414
Total expenditures.....	<u>150,517</u>	<u>97,008</u>	<u>53,509</u>
Net change in fund balance.....	29,483	59,415	29,932
Fund balance - beginning of year	<u>421,300</u>	<u>421,300</u>	<u>-</u>
Fund balance - end of year	<u>\$ 450,783</u>	<u>\$ 480,715</u>	<u>\$ 29,932</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,866	\$ 4,226	\$ 2,360
EXPENDITURES			
Current:			
Public safety:			
Sheriff continuing professional training:			
Contractual services	830	830	-
Capital Outlay	10,532	8,659	1,873
Total expenditures.....	11,362	9,489	1,873
Net change in fund balance.....	(9,496)	(5,263)	4,233
Fund balance - beginning of year	5,056	5,056	-
Prior year encumbrances appropriated.....	7,185	7,185	-
Fund balance - end of year	<u>\$ 2,745</u>	<u>\$ 6,978</u>	<u>\$ 4,233</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures.....	\$ 2,835	\$ 10,096	\$ 7,261
Intergovernmental.....	8,156	8,156	-
Total revenues.....	<u>10,991</u>	<u>18,252</u>	<u>7,261</u>
EXPENDITURES			
Current:			
General government - legislative and executive:			
Voter education/pollworker training:			
Contractual services	2,835	2,835	-
Other	29,439	29,439	-
Total expenditures.....	<u>32,274</u>	<u>32,274</u>	<u>-</u>
Net change in fund balance.....	(21,283)	(14,022)	7,261
Fund balance - beginning of year	21,283	21,283	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 7,261</u>	<u>\$ 7,261</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,522,458	\$ 931,519	\$ (590,939)
Other.....	-	39	39
Total Revenues.....	1,522,458	931,558	(590,900)
EXPENDITURES			
Current:			
Urban redevelopment and housing:			
Neighborhood stabilization :			
Contractual services	1,522,458	1,048,796	473,662
Excess of revenues under expenditures.....	-	(117,238)	(117,238)
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	893,016	893,016
Advances out.....	-	(774,852)	(774,852)
Total other financing sources (uses).....	-	118,164	118,164
Net change in fund balance.....	-	926	926
Fund balance - beginning of year	-	-	-
Fund balance - end of year	\$ -	\$ 926	\$ 926

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD AND ADULT PROTECTIVE SERVICES LEVY FUND

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes.....	\$ 2,735,600	\$ 2,824,049	\$ 88,449
Intergovernmental.....	365,000	406,945	41,945
Total revenues.....	<u>3,100,600</u>	<u>3,230,994</u>	<u>130,394</u>
EXPENDITURES			
Current:			
Human services:			
Child and adult protective services levy:			
Personal services	1,110,869	924,800	186,069
Fringe benefits	522,762	435,200	87,562
Contractual services	1,466,969	1,221,252	245,717
Total expenditures.....	<u>3,100,600</u>	<u>2,581,252</u>	<u>519,348</u>
Net change in fund balance.....	-	649,742	649,742
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 649,742</u>	<u>\$ 649,742</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ -	\$ 91	\$ 91
Fines and forfeitures.....	92,000	122,166	30,166
Total revenues.....	<u>92,000</u>	<u>122,257</u>	<u>30,257</u>
EXPENDITURES			
Current:			
General government - judicial:			
Law library resources:			
Personal services	3,312	2,976	336
Fringe benefits	1,688	1,372	316
Materials and supplies	2,200	42	2,158
Contractual services	84,800	83,998	802
Total expenditures.....	<u>92,000</u>	<u>88,388</u>	<u>3,612</u>
Net change in fund balance.....	-	33,869	33,869
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 33,869</u>	<u>\$ 33,869</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 90,833	\$ 90,833	\$ -
EXPENDITURES			
Current:			
Urban redevelopment:			
Home sewage treatment system:			
Contractual services	90,833	90,833	-
Other	90,833	90,833	-
Total expenditures.....	181,666	181,666	-
Excess of revenues under expenditures.....	(90,833)	(90,833)	-
OTHER FINANCING SOURCES			
OWDA loan proceeds.....	90,833	90,833	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 42,972	\$ 42,972	\$ -
EXPENDITURES			
Current:			
Human services:			
Ohio children's trust :			
Contractual services	42,972	42,972	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Debt Service Funds

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

The following are included in debt service funds:

Major Debt Service Fund

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

Special Assessment Buckeye Lake Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Buckeye Lake Sewer project.
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Special Assessment Sanitary Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Sanitary Sewer System Improvement project.
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Special Assessment 2000 High Service Area Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2000 High Service Area project.
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Special Assessment High Service Area and Little Walnut Water Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2002 High Service Area and Little Walnut Water projects.
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Special Assessment Liberty Township Sewer Fund	To account for special assessment revenue that is used to retire the sewer debt associated with the Liberty Township Sewer. For GAAP reporting purposes, this fund contains some of the activity reported in the Sewer Debt Service Fund.
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Airport State Infrastructure Bank Fund	This fund accounts for the repayment of the State Infrastructure Bank long term loan. It was used to purchase 20.08 acres of land to be used for future expansion of the airport.
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Sewer Debt Service Fund	To account for sewer revenue that is used to retire note and bond principal, interest, and related costs for sewer construction projects. For GAAP reporting purposes, this fund was combined and reported in the 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 Enterprise 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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes.....	\$ 177,025	\$ 178,400	\$ 1,375
Rent.....	469,356	460,063	(9,293)
Total revenues.....	<u>646,381</u>	<u>638,463</u>	<u>(7,918)</u>
EXPENDITURES			
Debt service:			
Principal retirement	2,785,000	2,725,000	60,000
Interest and fiscal charges	599,874	563,271	36,603
Bond issuance costs	152,027	152,027	-
Total expenditures.....	<u>3,536,901</u>	<u>3,440,298</u>	<u>96,603</u>
Excess of revenues under expenditures.....	<u>(2,890,520)</u>	<u>(2,801,835)</u>	<u>88,685</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of refunding bonds.....	10,535,000	10,535,000	-
Proceeds from interfund activity notes.....	1,365,000	1,390,000	25,000
Premium on refunding bonds.....	340,138	340,091	(47)
Payment to refunded bond escrow.....	(10,716,646)	(10,716,646)	-
Operating transfers in.....	1,316,436	1,297,469	(18,967)
Total other financing sources (uses).....	<u>2,839,928</u>	<u>2,845,914</u>	<u>5,986</u>
Net change in fund balance.....	(50,592)	44,079	94,671
Fund balance - beginning of year.....	339,296	339,296	-
Fund balance - end of year.....	<u>\$ 288,704</u>	<u>\$ 383,375</u>	<u>\$ 94,671</u>

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

December 31, 2010

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
ASSETS			
Cash and cash equivalents.....	\$ 14,274	\$ 21,237	\$ 42,555
Interfund receivable.....	-	121	203
Special assessments receivable.....	23,759	57,797	7,829
Accrued interest receivable.....	-	78	157
Total assets.....	<u>\$ 38,033</u>	<u>\$ 79,233</u>	<u>\$ 50,744</u>
LIABILITIES			
Deferred revenue.....	\$ 23,759	\$ 57,825	7,886
Total liabilities.....	<u>23,759</u>	<u>57,825</u>	<u>\$ 7,886</u>
FUND BALANCES			
Unreserved:			
Undesignated	<u>14,274</u>	<u>21,408</u>	<u>42,858</u>
Total fund balances.....	<u>14,274</u>	<u>21,408</u>	<u>42,858</u>
Total liabilities and fund balances.....	<u>\$ 38,033</u>	<u>\$ 79,233</u>	<u>\$ 50,744</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Airport State Infrastructure Bank Fund	Totals
\$ 10,754	\$ 59,745	\$ 44,400	\$ 192,965
156	254	-	734
193,911	1,077,798	-	1,361,094
40	209	-	484
<u>\$ 204,861</u>	<u>\$ 1,138,006</u>	<u>\$ 44,400</u>	<u>\$ 1,555,277</u>
\$ 193,925	\$ 1,077,873	\$ -	\$ 1,361,268
<u>193,925</u>	<u>1,077,873</u>	<u>-</u>	<u>1,361,268</u>
<u>10,936</u>	<u>60,133</u>	<u>44,400</u>	<u>194,009</u>
<u>10,936</u>	<u>60,133</u>	<u>44,400</u>	<u>194,009</u>
<u>\$ 204,861</u>	<u>\$ 1,138,006</u>	<u>\$ 44,400</u>	<u>\$ 1,555,277</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
REVENUES			
Special assessments.....	\$ 82	\$ 53,034	\$ 60,566
Interest.....	-	1,014	21,459
Rent.....	-	-	-
Total revenues.....	<u>82</u>	<u>54,048</u>	<u>82,025</u>
EXPENDITURES			
Debt service:			
Principal retirement	-	55,000	80,000
Interest and fiscal charges	-	7,878	4,320
Total expenditures.....	<u>-</u>	<u>62,878</u>	<u>84,320</u>
Net changes in fund balances.....	82	(8,830)	(2,295)
Fund balance - beginning of year.....	<u>14,192</u>	<u>30,238</u>	<u>45,153</u>
Fund balance - end of year.....	<u>\$ 14,274</u>	<u>\$ 21,408</u>	<u>\$ 42,858</u>

Special Assessment High Service Area and Little Walnut Water Fund	Special Assessment Liberty Township Sewer Fund	Airport State Infrastructure Bank Fund	Totals
\$ 91,798	\$ 56,058	\$ -	\$ 261,538
27,577	55,345	-	105,395
-	-	21,470	21,470
<u>119,375</u>	<u>111,403</u>	<u>21,470</u>	<u>388,403</u>
110,000	60,000	-	305,000
15,308	56,688	-	84,194
<u>125,308</u>	<u>116,688</u>	<u>-</u>	<u>389,194</u>
(5,933)	(5,285)	21,470	(791)
16,869	65,418	22,930	194,800
<u>\$ 10,936</u>	<u>\$ 60,133</u>	<u>\$ 44,400</u>	<u>\$ 194,009</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ -	\$ 82	\$ 82
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	82	82
Fund balance - beginning of year.....	14,192	14,192	-
Fund balance - end of year.....	<u>\$ 14,192</u>	<u>\$ 14,274</u>	<u>\$ 82</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 62,578	\$ 53,034	\$ (9,544)
Interest.....	1,400	1,185	(215)
Total revenues.....	<u>63,978</u>	<u>54,219</u>	<u>(9,759)</u>
EXPENDITURES			
Debt service:			
Principal retirement	55,000	55,000	-
Interest and fiscal charges	7,878	7,878	-
Total expenditures.....	<u>62,878</u>	<u>62,878</u>	<u>-</u>
Net change in fund balance.....	1,100	(8,659)	(9,759)
Fund balance - beginning of year.....	29,896	29,896	-
Fund balance - end of year.....	<u>\$ 30,996</u>	<u>\$ 21,237</u>	<u>\$ (9,759)</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 64,038	\$ 60,566	\$ (3,472)
Interest.....	21,732	21,660	(72)
Total revenues.....	<u>85,770</u>	<u>82,226</u>	<u>(3,544)</u>
EXPENDITURES			
Debt service:			
Principal retirement	80,000	80,000	-
Interest and fiscal charges	4,320	4,320	-
Total expenditures.....	<u>84,320</u>	<u>84,320</u>	<u>-</u>
Net change in fund balance.....	1,450	(2,094)	(3,544)
Fund balance - beginning of year.....	44,649	44,649	-
Fund balance - end of year.....	<u>\$ 46,099</u>	<u>\$ 42,555</u>	<u>\$ (3,544)</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 98,771	\$ 91,798	\$ (6,973)
Interest.....	28,087	27,731	(356)
Total revenues.....	<u>126,858</u>	<u>119,529</u>	<u>(7,329)</u>
EXPENDITURES			
Debt service:			
Principal retirement	110,000	110,000	-
Interest and fiscal charges	15,308	15,308	-
Total expenditures.....	<u>125,308</u>	<u>125,308</u>	<u>-</u>
Net change in fund balance.....	1,550	(5,779)	(7,329)
Fund balance - beginning of year	16,533	16,533	-
Fund balance - end of year	<u>\$ 18,083</u>	<u>\$ 10,754</u>	<u>\$ (7,329)</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special assessments.....	\$ 62,783	\$ 56,058	\$ (6,725)
Interest.....	56,005	55,634	(371)
Total revenues.....	<u>118,788</u>	<u>111,692</u>	<u>(7,096)</u>
EXPENDITURES			
Debt service:			
Principal Retirement	60,000	60,000	-
Interest and fiscal charges	56,688	56,688	-
Total expenditures.....	<u>116,688</u>	<u>116,688</u>	<u>-</u>
Net change in fund balance.....	2,100	(4,996)	(7,096)
Fund balance - beginning of year	64,741	64,741	-
Fund balance - end of year	<u>\$ 66,841</u>	<u>\$ 59,745</u>	<u>\$ (7,096)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Rent.....	\$ 22,650	\$ 22,922	\$ 272
EXPENDITURES			
Total expenditures.....	-	-	-
Net change in fund balance.....	22,650	22,922	272
Fund balance - beginning of year	21,478	21,478	-
Fund balance - end of year	<u>\$ 44,128</u>	<u>\$ 44,400</u>	<u>\$ 272</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 18,575	\$ 14,632	\$ (3,943)
EXPENDITURES			
Debt service:			
Principal retirement	1,631,391	1,631,391	-
Interest and fiscal charges	544,528	540,710	3,818
Bond issuance costs	20,794	20,794	-
Total expenditures.....	<u>2,196,713</u>	<u>2,192,895</u>	<u>3,818</u>
Excess of revenues under expenditures.....	<u>(2,178,138)</u>	<u>(2,178,263)</u>	<u>(125)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of refunding bonds.....	1,820,000	1,820,000	-
Proceeds from interfund activity notes.....	250,000	250,000	-
Premium on refunding bonds.....	70,236	70,236	-
Payment to refunded bond escrow.....	(1,869,442)	(1,869,442)	-
Operating transfers in.....	1,642,693	1,648,840	6,147
Total other financing sources (uses).....	<u>1,913,487</u>	<u>1,919,634</u>	<u>6,147</u>
Net change in fund balance.....	(264,651)	(258,629)	6,022
Fund balance - beginning of year.....	277,886	277,886	-
Fund balance - end of year.....	<u>\$ 13,235</u>	<u>\$ 19,257</u>	<u>\$ 6,022</u>

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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ 21,100	\$ 10,214	\$ (10,886)
EXPENDITURES			
Debt service:			
Principal retirement	635,000	635,000	-
Interest and fiscal charges	369,852	363,659	6,193
Bond issuance costs	30,203	30,202	1
Total expenditures.....	1,035,055	1,028,861	6,194
Excess of revenues under expenditures.....	(1,013,955)	(1,018,647)	(4,692)
OTHER FINANCING SOURCES (USES)			
Proceeds from refunding bonds.....	2,490,000	2,490,000	-
Premium on refunding bonds.....	96,143	96,143	-
Payment to refunded bond escrow agent.....	(2,554,833)	(2,554,833)	-
Operating transfers in.....	964,516	1,044,766	80,250
Total other financing sources (uses).....	995,826	1,076,076	80,250
Net change in fund balance.....	(18,129)	57,429	75,558
Fund balance - beginning of year.....	29,313	29,313	-
Fund balance - end of year.....	\$ 11,184	\$ 86,742	\$ 75,558

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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.
Developmental Disabilities Facilities Fund	To account for revenue received from a state grant for major renovation work at the Adult Program Center.
Mental Health and Develop- mental Disabilities Complex Fund	To account for fees collected for the use of the rooms within the complex to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents; used for the construction of new hangars at the Fairfield County Airport.
State Capital Improvements Program Fund	To account for the state portion of revenues and expenditures for improvements to a road.
Permanent Improvement Fund	To account for transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Ohio Department of Transportation Projects Fund	To account for a federal grant and local matches to improve targeted road areas of the county.
Liberty Center County Services Complex Fund	To account for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex. This fund had no cash activity or budget during 2010; therefore, there is no budgetary schedule presented.
Financial Management Information System Fund	To account for transfers in for the purchase and installation of a new computer system for the County.
Clerk of Courts Remolding Fund	To account for the remolding of the third and fourth floor office space of the courts building. This fund had no cash activity or budget during 2010; therefore, there is no budgetary schedule presented.
Emergency Management Renovations Fund	To account for grant monies used for the purchase of a generator and the remolding of the first floor of the Job and Family Services building for office space to be used by the Emergency Management Department.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2010

	Federal Funds - Airport Fund	State Funds - Airport Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
ASSETS					
Cash and cash equivalents.....	\$ 300,605	\$ -	\$ 570,864	\$ 45,385	\$ -
Intergovernmental receivable.....	16,058	15,065	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 316,663</u>	<u>\$ 15,065</u>	<u>\$ 570,864</u>	<u>\$ 45,385</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	34,053	-	-	-	-
Retainage payable.....	153	-	-	-	-
Interfund payable.....	228,327	9,638	-	-	1,415,694
Deferred revenue.....	103	-	-	-	-
Total liabilities.....	<u>262,636</u>	<u>9,638</u>	<u>-</u>	<u>-</u>	<u>1,415,694</u>
FUND BALANCES					
Reserved for encumbrances	-	-	-	-	-
Unreserved:					
Undesignated (deficits)	54,027	5,427	570,864	45,385	(1,415,694)
Total fund balances (deficit).....	<u>54,027</u>	<u>5,427</u>	<u>570,864</u>	<u>45,385</u>	<u>(1,415,694)</u>
Total liabilities and fund balances.....	<u>\$ 316,663</u>	<u>\$ 15,065</u>	<u>\$ 570,864</u>	<u>\$ 45,385</u>	<u>\$ -</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	Clerk of Courts Remolding Fund	Emergency Management Renovations Fund	Totals
\$ 40,280	\$ 480,297	\$ 88,551	\$ 28,145	\$ 13,882	\$ 240	\$ 149	\$ 1,568,398
9,927	-	8,089	-	-	-	103,749	152,888
-	-	-	-	-	-	3,757	3,757
<u>\$ 50,207</u>	<u>\$ 480,297</u>	<u>\$ 96,640</u>	<u>\$ 28,145</u>	<u>\$ 13,882</u>	<u>\$ 240</u>	<u>\$ 107,655</u>	<u>\$ 1,725,043</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186	\$ 186
-	76,164	-	-	-	-	-	110,217
38,111	-	-	-	-	-	-	38,264
-	-	-	-	-	-	103,749	1,757,408
-	-	-	-	-	-	-	103
<u>38,111</u>	<u>76,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,935</u>	<u>1,906,178</u>
20,080	37,798	5,201	-	-	-	-	63,079
(7,984)	366,335	91,439	28,145	13,882	240	3,720	(244,214)
<u>12,096</u>	<u>404,133</u>	<u>96,640</u>	<u>28,145</u>	<u>13,882</u>	<u>240</u>	<u>3,720</u>	<u>(181,135)</u>
<u>\$ 50,207</u>	<u>\$ 480,297</u>	<u>\$ 96,640</u>	<u>\$ 28,145</u>	<u>\$ 13,882</u>	<u>\$ 240</u>	<u>\$ 107,655</u>	<u>\$ 1,725,043</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2010

	Federal Funds - Airport Fund	State Funds - Airport Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
REVENUES					
Charges for services.....	\$ -	\$ -	\$ -	\$ 3,447	\$ -
Intergovernmental.....	427,705	15,065	-	-	-
Total revenues.....	<u>427,705</u>	<u>15,065</u>	<u>-</u>	<u>3,447</u>	<u>-</u>
EXPENDITURES					
Capital outlay.....	451,108	27,006	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	25,694
Total expenditures.....	<u>451,108</u>	<u>27,006</u>	<u>-</u>	<u>-</u>	<u>25,694</u>
Excess of revenues over (under) expenditures	<u>(23,403)</u>	<u>(11,941)</u>	<u>-</u>	<u>3,447</u>	<u>(25,694)</u>
OTHER FINANCING SOURCES (USES)					
Loans received	-	10,268	-	-	-
Transfers in	22,250	7,100	199,557	-	-
Transfers out	-	-	-	-	(1,396,435)
Total other financing sources (uses)	<u>22,250</u>	<u>17,368</u>	<u>199,557</u>	<u>-</u>	<u>(1,396,435)</u>
Net changes in fund balances.....	(1,153)	5,427	199,557	3,447	(1,422,129)
Fund balances (deficit) - beginning of year	<u>55,180</u>	<u>-</u>	<u>371,307</u>	<u>41,938</u>	<u>6,435</u>
Fund balances (deficit) - end of year	<u>\$ 54,027</u>	<u>\$ 5,427</u>	<u>\$ 570,864</u>	<u>\$ 45,385</u>	<u>\$ (1,415,694)</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	Clerk of Courts Remolding Fund	Emergency Management Renovations Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ 97,936	\$ -	\$ -	\$ 101,383
621,856	-	911,994	-	-	-	150,000	2,126,620
621,856	-	911,994	-	97,936	-	150,000	2,228,003
779,415	321,827	1,009,947	-	101,476	-	287,958	2,978,737
-	-	-	-	111,980	-	-	111,980
-	-	-	-	-	-	-	25,694
779,415	321,827	1,009,947	-	213,456	-	287,958	3,116,411
(157,559)	(321,827)	(97,953)	-	(115,520)	-	(137,958)	(888,408)
-	-	-	-	-	-	-	10,268
295,857	-	178,735	-	9,602	-	-	713,101
-	-	-	-	-	-	-	(1,396,435)
295,857	-	178,735	-	9,602	-	-	(673,066)
138,298	(321,827)	80,782	-	(105,918)	-	(137,958)	(1,561,474)
(126,202)	725,960	15,858	28,145	119,800	240	141,678	1,380,339
\$ 12,096	\$ 404,133	\$ 96,640	\$ 28,145	\$ 13,882	\$ 240	\$ 3,720	\$ (181,135)

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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 420,433	\$ 416,272	\$ (4,161)
EXPENDITURES			
Current:			
Conservation and recreation:			
Federal funds - airport:			
Capital outlay	428,328	428,031	297
Excess of revenues under expenditures.....	(7,895)	(11,759)	(3,864)
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	353,667	353,667
Advances out.....	-	(125,340)	(125,340)
Operating transfers in.....	22,250	22,250	-
Total other financing sources (uses).....	22,250	250,577	228,327
Net change in fund balance.....	14,355	238,818	224,463
Fund balance (deficit) - beginning of year.....	(49,399)	(49,399)	-
Prior year encumbrances appropriated.....	111,186	111,186	-
Fund balance - end of year.....	<u>\$ 76,142</u>	<u>\$ 300,605</u>	<u>\$ 224,463</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 15,064	\$ -	\$ (15,064)
EXPENDITURES			
Current:			
Conservation and recreation:			
State funds - airport:			
Capital outlay	27,006	27,006	-
Excess of revenues under expenditures.....	(11,942)	(27,006)	-
OTHER FINANCING SOURCES			
Proceeds of loans.....	10,268	10,268	-
Advances in.....	-	9,638	9,638
Operating transfer in.....	7,100	7,100	-
Total other financing sources	17,368	27,006	9,638
Net change in fund balance.....	5,426	-	9,638
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year.....	<u>\$ 5,426</u>	<u>\$ -</u>	<u>\$ 9,638</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Developmental disabilities facilities:			
Capital outlay	250,000	-	250,000
Excess of revenues under expenditures.....	(250,000)	-	250,000
OTHER FINANCING SOURCES			
Operating transfers in.....	199,557	199,557	-
Net change in fund balance.....	(50,443)	199,557	250,000
Fund balance - beginning of year.....	371,307	371,307	-
Fund balance - end of year.....	<u>\$ 320,864</u>	<u>\$ 570,864</u>	<u>\$ 250,000</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for services.....	\$ 3,000	\$ 3,447	\$ 447
EXPENDITURES			
Current:			
Health:			
Mental health and developmental disabilities complex:			
Materials and supplies	1,000	-	1,000
Contractual services	7,500	-	7,500
Capital outlay	12,500	-	12,500
Total expenditures.....	21,000	-	21,000
Net change in fund balance.....	(18,000)	3,447	21,447
Fund balance - beginning of year.....	41,938	41,938	-
Fund balance - end of year.....	<u>\$ 23,938</u>	<u>\$ 45,385</u>	<u>\$ 21,447</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total expenditures.....	-	-	-
Excess of revenues over expenditures.....	-	-	-
OTHER FINANCING USES			
Operating transfers out.....	(6,435)	(6,435)	-
Net change in fund balance.....	(6,435)	(6,435)	-
Fund balance - beginning of year.....	6,435	6,435	-
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
STATE CAPITAL IMPROVEMENTS PROGRAM FUND**

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 703,586	\$ 703,586	\$ -
EXPENDITURES			
Current:			
Public works:			
State capital improvements program:			
Capital outlay	1,084,244	1,084,244	-
Excess of revenues under expenditures.....	(380,658)	(380,658)	-
OTHER FINANCING SOURCES			
Operating transfers in.....	295,857	295,857	-
Net change in fund balance.....	(84,801)	(84,801)	-
Fund balance - beginning of year.....	-	-	-
Prior year encumbrances appropriated.....	88,340	88,340	-
Fund balance - end of year.....	<u>\$ 3,539</u>	<u>\$ 3,539</u>	<u>\$ -</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, 2010

	<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	615,529	297,556	317,973
Excess of revenues under expenditures.....	(615,529)	(297,556)	317,973
Fund balance - beginning of year.....	626,866	626,866	-
Prior year encumbrances appropriated.....	113,189	113,189	-
Fund balance - end of year.....	<u>\$ 124,526</u>	<u>\$ 442,499</u>	<u>\$ 317,973</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, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 882,728	\$ 903,905	\$ 21,177
EXPENDITURES			
Current:			
Public works:			
Ohio department of transportation projects:			
Capital outlay	<u>1,063,916</u>	<u>1,015,148</u>	<u>48,768</u>
Excess of revenues under expenditures.....	(181,188)	(111,243)	69,945
OTHER FINANCING SOURCES			
Operating transfers in.....	<u>178,735</u>	<u>178,735</u>	<u>-</u>
Net change in fund balance.....	(2,453)	67,492	69,945
Fund balance - beginning of year.....	<u>15,858</u>	<u>15,858</u>	<u>-</u>
Fund balance - end of year	<u>\$ 13,405</u>	<u>\$ 83,350</u>	<u>\$ 69,945</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services	\$ 94,603	\$ 97,936	\$ 3,333
EXPENDITURES			
Current:			
General government - legislative and executive:			
Financial Management Information System:			
Contractual services	1,760	1,760	-
Capital outlay	212,316	211,696	620
Total expenditures	214,076	213,456	620
Excess of revenues under expenditures	(119,473)	(115,520)	3,953
OTHER FINANCING SOURCES			
Operating transfers in	9,602	9,602	-
Net change in fund balance	(109,871)	(105,918)	3,953
Fund balance - beginning of year	117,500	117,500	-
Prior year encumbrances appropriated	2,300	2,300	-
Fund balance - end of year	<u>\$ 9,929</u>	<u>\$ 13,882</u>	<u>\$ 3,953</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Fines and forfeitures.....	\$ 150,000	\$ 46,251	\$ (103,749)
EXPENDITURES			
Current:			
Public Safety:			
Emergency management renovations:			
Capital outlay	300,000	299,851	149
Excess of revenues under expenditures.....	(150,000)	(253,600)	(103,600)
OTHER FINANCING SOURCES (USES)			
Advances in.....	-	150,000	150,000
Advances out.....	-	(46,251)	(46,251)
Total other financing sources (uses).....	-	103,749	103,749
Net change in fund balance.....	(150,000)	(149,851)	149
Fund balance - beginning of year.....	141,678	141,678	-
Prior year encumbrances appropriated.....	8,322	8,322	-
Fund balance - end of year.....	<u>\$ -</u>	<u>\$ 149</u>	<u>\$ 149</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, 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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 3,691,829	\$ 3,307,521	\$ (384,308)
Tap-in fees.....	-	67,950	67,950
Penalties.....	10,000	39,020	29,020
Deposits.....	10,000	9,000	(1,000)
Special assessments.....	1,771	2,695	924
Grants.....	126,625	-	(126,625)
Proceeds of bonds.....	2,250,000	1,650,000	(600,000)
Sales of capital assets.....	2,000	-	(2,000)
Other non-operating revenues.....	3,000	1,175	(1,825)
Interest.....	16,815	16,858	43
Total revenues.....	<u>6,112,040</u>	<u>5,094,219</u>	<u>(1,017,821)</u>
EXPENSES			
Personal services.....	684,950	570,527	114,423
Fringe benefits.....	264,480	190,453	74,027
Contractual services.....	2,164,681	1,551,617	613,064
Materials and supplies.....	284,568	176,179	108,389
Deposits.....	11,500	9,500	2,000
Other operating expenses.....	20,000	-	20,000
Capital outlay.....	1,082,176	54,334	1,027,842
Issuance costs.....	46,303	28,803	17,500
Total expenses.....	<u>4,558,658</u>	<u>2,581,413</u>	<u>1,977,245</u>
Excess of revenues over expenses.....	1,553,382	2,512,806	959,424
Operating transfers in.....	250,000	-	(250,000)
Operating transfers out.....	(1,730,655)	(1,648,840)	81,815
Excess of revenues over expenses and operating transfers	72,727	863,966	791,239
Fund equity - beginning of year.....	3,524,019	3,524,019	-
Prior year encumbrances appropriated.....	570,160	570,160	-
Fund equity - end of year.....	<u>\$ 4,166,906</u>	<u>\$ 4,958,145</u>	<u>\$ 791,239</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, 2010

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for services.....	\$ 2,591,000	\$ 2,538,636	\$ (52,364)
Tap-in fees.....	-	56,900	56,900
Penalties.....	10,000	26,987	16,987
Special assessments.....	-	3,251	3,251
Proceeds of bonds.....	2,250,000	1,650,000	(600,000)
Sale of capital assets.....	2,000	-	(2,000)
Other non-operating revenues.....	-	35,650	35,650
Interest.....	12,500	5,041	(7,459)
Total revenues.....	<u>4,865,500</u>	<u>4,316,465</u>	<u>(549,035)</u>
EXPENSES			
Personal services.....	510,640	469,405	41,235
Fringe benefits.....	218,490	175,302	43,188
Contractual services.....	1,219,503	1,070,410	149,093
Materials and supplies.....	575,173	460,091	115,082
Other operating expenses.....	10,000	-	10,000
Capital outlay.....	959,211	50,021	909,190
Issuance costs.....	46,303	28,803	17,500
Total expenses.....	<u>3,539,320</u>	<u>2,254,032</u>	<u>1,285,288</u>
Excess of revenues over expenses.....	1,326,180	2,062,433	736,253
Operating transfers in.....	250,000	-	(250,000)
Operating transfers out.....	<u>(1,088,100)</u>	<u>(1,044,766)</u>	<u>43,334</u>
Excess of revenues over expenses and operating transfers	488,080	1,017,667	529,587
Fund equity - beginning of year.....	2,465,811	2,465,811	-
Prior year encumbrances appropriated.....	<u>284,025</u>	<u>284,025</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 3,237,916</u>	<u>\$ 3,767,503</u>	<u>\$ 529,587</u>

Agency Funds

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

The following are included in agency funds:

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

(continued)

Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
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.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
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.

(continued)

Agency Funds (continued)

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 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Cash and cash equivalents	\$ 594,683	\$ 4,207,816	\$ 4,472,746	\$ 329,753
Accounts receivable	56,994	43,001	56,994	43,001
External party receivable	1,698	668	1,698	668
Total assets	<u>\$ 653,375</u>	<u>\$ 4,251,485</u>	<u>\$ 4,531,438</u>	<u>\$ 373,422</u>
Liabilities				
External party payable	\$ 66,869	\$ -	\$ 3,103	\$ 63,766
Due to others	586,506	4,251,485	4,528,335	309,656
Total liabilities	<u>\$ 653,375</u>	<u>\$ 4,251,485</u>	<u>\$ 4,531,438</u>	<u>\$ 373,422</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 209,433	\$ 209,433	\$ -
Lodging taxes receivable	45,492	48,247	45,492	48,247
Total assets	<u>\$ 45,492</u>	<u>\$ 257,680</u>	<u>\$ 254,925</u>	<u>\$ 48,247</u>
Liabilities				
Due to others	\$ 45,492	\$ 257,680	\$ 254,925	\$ 48,247
Total liabilities	<u>\$ 45,492</u>	<u>\$ 257,680</u>	<u>\$ 254,925</u>	<u>\$ 48,247</u>
SOIL AND WATER FUND				
Assets				
Cash and cash equivalents	\$ 61,036	\$ 620,917	\$ 558,371	\$ 123,582
Total assets	<u>\$ 61,036</u>	<u>\$ 620,917</u>	<u>\$ 558,371</u>	<u>\$ 123,582</u>
Liabilities				
Due to others	\$ 61,036	\$ 620,917	\$ 558,371	\$ 123,582
Total liabilities	<u>\$ 61,036</u>	<u>\$ 620,917</u>	<u>\$ 558,371</u>	<u>\$ 123,582</u>
REGIONAL PLANNING FUND				
Assets				
Cash and cash equivalents	\$ 109,460	\$ 573,311	\$ 283,620	\$ 399,151
External party receivable	10,308	700	10,308	700
Total assets	<u>\$ 119,768</u>	<u>\$ 574,011</u>	<u>\$ 293,928</u>	<u>\$ 399,851</u>
Liabilities				
Due to others	\$ 119,768	\$ 574,011	\$ 293,928	\$ 399,851
Total liabilities	<u>\$ 119,768</u>	<u>\$ 574,011</u>	<u>\$ 293,928</u>	<u>\$ 399,851</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and cash equivalents	\$ 946,175	\$ 3,005,303	\$ 3,524,254	\$ 427,224
Total assets	<u>\$ 946,175</u>	<u>\$ 3,005,303</u>	<u>\$ 3,524,254</u>	<u>\$ 427,224</u>
Liabilities				
Intergovernmental payable	\$ 946,175	\$ 3,005,303	\$ 3,524,254	\$ 427,224
Total liabilities	<u>\$ 946,175</u>	<u>\$ 3,005,303</u>	<u>\$ 3,524,254</u>	<u>\$ 427,224</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Cash and cash equivalents	\$ 3,432,258	\$ 127,952,614	\$ 127,928,632	\$ 3,456,240
Property and other taxes receivable	126,719,879	135,328,273	126,719,879	135,328,273
Accounts receivable	2,801	9,706	2,801	9,706
Intergovernmental receivable	7,982,159	7,981,201	7,982,159	7,981,201
Tax increment financing receivable	3,205,414	3,827,764	3,205,414	3,827,764
Total assets	<u>\$ 141,342,511</u>	<u>\$ 275,099,558</u>	<u>\$ 265,838,885</u>	<u>\$ 150,603,184</u>
Liabilities				
Intergovernmental payable	\$ 141,342,511	\$ 275,099,558	\$ 265,838,885	\$ 150,603,184
Total liabilities	<u>\$ 141,342,511</u>	<u>\$ 275,099,558</u>	<u>\$ 265,838,885</u>	<u>\$ 150,603,184</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 1,267,234	\$ 1,267,234	\$ -
Intergovernmental receivable	402,705	391,936	402,705	391,936
Total assets	<u>\$ 402,705</u>	<u>\$ 1,659,170</u>	<u>\$ 1,669,939</u>	<u>\$ 391,936</u>
Liabilities				
Intergovernmental payable	\$ 402,705	\$ 1,659,170	\$ 1,669,939	\$ 391,936
Total liabilities	<u>\$ 402,705</u>	<u>\$ 1,659,170</u>	<u>\$ 1,669,939</u>	<u>\$ 391,936</u>
UNDIVIDED TAX FUND				
Assets				
Cash and cash equivalents	\$ 51,311	\$ 131,416,184	\$ 131,418,160	\$ 49,335
Accounts receivable	342,180	462,251	342,180	462,251
Special assessments receivable	3,999,945	3,680,265	3,999,945	3,680,265
Total assets	<u>\$ 4,393,436</u>	<u>\$ 135,558,700</u>	<u>\$ 135,760,285</u>	<u>\$ 4,191,851</u>
Liabilities				
Intergovernmental payable	\$ 4,393,436	\$ 135,558,700	\$ 135,760,285	\$ 4,191,851
Total liabilities	<u>\$ 4,393,436</u>	<u>\$ 135,558,700</u>	<u>\$ 135,760,285</u>	<u>\$ 4,191,851</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 250	\$ 250	\$ -
Total assets	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ -</u>
Liabilities				
Intergovernmental payable	\$ -	\$ 250	\$ 250	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ -</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 2,771,305	\$ 2,771,305	\$ -
Intergovernmental receivable	1,343,471	1,495,675	1,343,471	1,495,675
Total assets	<u>\$ 1,343,471</u>	<u>\$ 4,266,980</u>	<u>\$ 4,114,776</u>	<u>\$ 1,495,675</u>
Liabilities				
Intergovernmental payable	\$ 1,343,471	\$ 4,266,980	\$ 4,114,776	\$ 1,495,675
Total liabilities	<u>\$ 1,343,471</u>	<u>\$ 4,266,980</u>	<u>\$ 4,114,776</u>	<u>\$ 1,495,675</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and cash equivalents	\$ 76,737	\$ 1,392,540	\$ 1,392,894	\$ 76,383
Intergovernmental receivable	636,092	644,947	636,092	644,947
Total assets	<u>\$ 712,829</u>	<u>\$ 2,037,487</u>	<u>\$ 2,028,986</u>	<u>\$ 721,330</u>
Liabilities				
Intergovernmental payable	\$ 712,829	\$ 2,037,487	\$ 2,028,986	\$ 721,330
Total liabilities	<u>\$ 712,829</u>	<u>\$ 2,037,487</u>	<u>\$ 2,028,986</u>	<u>\$ 721,330</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ -	\$ 3,247,642	\$ 3,247,642	\$ -
Intergovernmental receivable	1,605,357	1,896,807	1,605,357	1,896,807
Total assets	<u>\$ 1,605,357</u>	<u>\$ 5,144,449</u>	<u>\$ 4,852,999</u>	<u>\$ 1,896,807</u>
Liabilities				
Intergovernmental payable	\$ 1,605,357	\$ 5,144,449	\$ 4,852,999	\$ 1,896,807
Total liabilities	<u>\$ 1,605,357</u>	<u>\$ 5,144,449</u>	<u>\$ 4,852,999</u>	<u>\$ 1,896,807</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 136,832	\$ 53,219	\$ 68,198	\$ 121,853
Total assets	<u>\$ 136,832</u>	<u>\$ 53,219</u>	<u>\$ 68,198</u>	<u>\$ 121,853</u>
Liabilities				
Due to others	\$ 136,832	\$ 53,219	\$ 68,198	\$ 121,853
Total liabilities	<u>\$ 136,832</u>	<u>\$ 53,219</u>	<u>\$ 68,198</u>	<u>\$ 121,853</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and cash equivalents	\$ 130,268	\$ 282,017	\$ 243,921	\$ 168,364
Intergovernmental receivable	25,003	27,947	25,003	27,947
Total assets	<u>\$ 155,271</u>	<u>\$ 309,964</u>	<u>\$ 268,924</u>	<u>\$ 196,311</u>
Liabilities				
Due to others	\$ 155,271	\$ 309,964	\$ 268,924	\$ 196,311
Total liabilities	<u>\$ 155,271</u>	<u>\$ 309,964</u>	<u>\$ 268,924</u>	<u>\$ 196,311</u>
PAYROLL AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 255,923	\$ 9,540,018	\$ 9,304,112	\$ 491,829
Total assets	<u>\$ 255,923</u>	<u>\$ 9,540,018</u>	<u>\$ 9,304,112</u>	<u>\$ 491,829</u>
Liabilities				
Intergovernmental payable	\$ 220,103	\$ 9,388,106	\$ 9,268,292	\$ 339,917
Due to others	35,820	151,912	35,820	151,912
Total liabilities	<u>\$ 255,923</u>	<u>\$ 9,540,018</u>	<u>\$ 9,304,112</u>	<u>\$ 491,829</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and cash equivalents				
in segregated accounts	\$ 1,233,699	\$ 48,073,701	\$ 47,714,743	\$ 1,592,657
Accounts receivable	2,055,409	2,229,629	2,055,409	2,229,629
Total assets	<u>\$ 3,289,108</u>	<u>\$ 50,303,330</u>	<u>\$ 49,770,152</u>	<u>\$ 3,822,286</u>
Liabilities				
Due to others	\$ 3,289,108	\$ 50,303,330	\$ 49,770,152	\$ 3,822,286
Total liabilities	<u>\$ 3,289,108</u>	<u>\$ 50,303,330</u>	<u>\$ 49,770,152</u>	<u>\$ 3,822,286</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
SHERIFF AGENCY FUND				
Assets				
Cash and cash equivalents	\$ 818,399	\$ 6,540,776	\$ 7,105,423	\$ 253,752
Total assets	<u>\$ 818,399</u>	<u>\$ 6,540,776</u>	<u>\$ 7,105,423</u>	<u>\$ 253,752</u>
Liabilities				
Due to others	\$ 818,399	\$ 6,540,776	\$ 7,105,423	\$ 253,752
Total liabilities	<u>\$ 818,399</u>	<u>\$ 6,540,776</u>	<u>\$ 7,105,423</u>	<u>\$ 253,752</u>
INMATE AGENCY FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 3,143	\$ 245,546	\$ 237,367	\$ 11,322
Total assets	<u>\$ 3,143</u>	<u>\$ 245,546</u>	<u>\$ 237,367</u>	<u>\$ 11,322</u>
Liabilities				
Due to others	\$ 3,143	\$ 245,546	\$ 237,367	\$ 11,322
Total liabilities	<u>\$ 3,143</u>	<u>\$ 245,546</u>	<u>\$ 237,367</u>	<u>\$ 11,322</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and cash equivalents	\$ 91,494	\$ 1,492,948	\$ 1,297,022	\$ 287,420
External party receivable	53,898	-	53,898	-
Total assets	<u>\$ 145,392</u>	<u>\$ 1,492,948</u>	<u>\$ 1,350,920</u>	<u>\$ 287,420</u>
Liabilities				
External party payable	\$ 3,501	\$ -	\$ 3,501	\$ -
Due to others	141,891	1,492,948	1,347,419	287,420
Total liabilities	<u>\$ 145,392</u>	<u>\$ 1,492,948</u>	<u>\$ 1,350,920</u>	<u>\$ 287,420</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and cash equivalents	\$ 1,212	\$ -	\$ 1,212	\$ -
Cash and cash equivalents in segregated accounts	10,455	6,180	10,455	6,180
Total assets	<u>\$ 11,667</u>	<u>\$ 6,180</u>	<u>\$ 11,667</u>	<u>\$ 6,180</u>
Liabilities				
Due to others	\$ 11,667	\$ 6,180	\$ 11,667	\$ 6,180
Total liabilities	<u>\$ 11,667</u>	<u>\$ 6,180</u>	<u>\$ 11,667</u>	<u>\$ 6,180</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Cash and cash equivalents	\$ 518,289	\$ 2,796,109	\$ 2,757,140	\$ 557,258
External party receivable	630	-	630	-
Total assets	<u>\$ 518,919</u>	<u>\$ 2,796,109</u>	<u>\$ 2,757,770</u>	<u>\$ 557,258</u>
Liabilities				
External party payable	\$ 150	\$ -	\$ 150	\$ -
Due to others	518,769	2,796,109	2,757,620	557,258
Total liabilities	<u>\$ 518,919</u>	<u>\$ 2,796,109</u>	<u>\$ 2,757,770</u>	<u>\$ 557,258</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Cash and cash equivalents	\$ 431,706	\$ 635,488	\$ 604,753	\$ 462,441
Cash and cash equivalents in segregated accounts	2,679	2,330	2,679	2,330
Total assets	<u>\$ 434,385</u>	<u>\$ 637,818</u>	<u>\$ 607,432</u>	<u>\$ 464,771</u>
Liabilities				
Due to others	\$ 434,385	\$ 637,818	\$ 607,432	\$ 464,771
Total liabilities	<u>\$ 434,385</u>	<u>\$ 637,818</u>	<u>\$ 607,432</u>	<u>\$ 464,771</u>
RECORDER HOUSING TRUST FUND				
Assets				
Cash and cash equivalents	\$ 105,681	\$ 809,330	\$ 781,821	\$ 133,190
Cash and cash equivalents in segregated accounts	51,005	68,424	51,005	68,424
Total assets	<u>\$ 156,686</u>	<u>\$ 877,754</u>	<u>\$ 832,826</u>	<u>\$ 201,614</u>
Liabilities				
Intergovernmental payable	\$ 156,686	\$ 877,754	\$ 832,826	\$ 201,614
Total liabilities	<u>\$ 156,686</u>	<u>\$ 877,754</u>	<u>\$ 832,826</u>	<u>\$ 201,614</u>
INDIGENT DEFENSE FUND				
Assets				
Cash and cash equivalents	\$ 7,077	\$ 7,625	\$ 7,887	\$ 6,815
Intergovernmental receivable	597	363	597	363
Total assets	<u>\$ 7,674</u>	<u>\$ 7,988</u>	<u>\$ 8,484</u>	<u>\$ 7,178</u>
Liabilities				
Intergovernmental payable	\$ 7,674	\$ 7,988	\$ 8,484	\$ 7,178
Total liabilities	<u>\$ 7,674</u>	<u>\$ 7,988</u>	<u>\$ 8,484</u>	<u>\$ 7,178</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2010

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2010</i>
UNDIVIDED WIRELESS FUND				
Assets				
Cash and cash equivalents	\$ 99,028	\$ 210,279	\$ 209,307	\$ 100,000
Intergovernmental receivable	35,290	44,712	35,290	44,712
Total assets	<u>\$ 134,318</u>	<u>\$ 254,991</u>	<u>\$ 244,597</u>	<u>\$ 144,712</u>
Liabilities				
Intergovernmental payable	\$ 134,318	\$ 254,991	\$ 244,597	\$ 144,712
Total liabilities	<u>\$ 134,318</u>	<u>\$ 254,991</u>	<u>\$ 244,597</u>	<u>\$ 144,712</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Cash and cash equivalents in segregated accounts	\$ 68,451	\$ 871,297	\$ 868,064	\$ 71,684
Total assets	<u>\$ 68,451</u>	<u>\$ 871,297</u>	<u>\$ 868,064</u>	<u>\$ 71,684</u>
Liabilities				
Intergovernmental payable	\$ 68,451	\$ 871,297	\$ 868,064	\$ 71,684
Total liabilities	<u>\$ 68,451</u>	<u>\$ 871,297</u>	<u>\$ 868,064</u>	<u>\$ 71,684</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Cash and cash equivalents	\$ 17,508	\$ 114,000	\$ 109,192	\$ 22,316
Total assets	<u>\$ 17,508</u>	<u>\$ 114,000</u>	<u>\$ 109,192</u>	<u>\$ 22,316</u>
Liabilities				
Due to others	17,508	114,000	109,192	22,316
Total liabilities	<u>\$ 17,508</u>	<u>\$ 114,000</u>	<u>\$ 109,192</u>	<u>\$ 22,316</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 7,748,245	\$ 299,093,139	\$ 299,496,331	\$ 7,345,053
Cash and cash equivalents in segregated accounts	1,506,264	49,320,697	48,952,511	1,874,450
Receivables:				
Property taxes	126,719,879	135,328,273	126,719,879	135,328,273
Lodging taxes	45,492	48,247	45,492	48,247
Accounts	2,457,384	2,744,587	2,457,384	2,744,587
Special assessments	3,999,945	3,680,265	3,999,945	3,680,265
Intergovernmental	12,030,674	12,483,588	12,030,674	12,483,588
Tax increment financing receivable	3,205,414	3,827,764	3,205,414	3,827,764
External party receivable	66,534	1,368	66,534	1,368
Total assets	<u>\$ 157,779,831</u>	<u>\$ 506,527,928</u>	<u>\$ 496,974,164</u>	<u>\$ 167,333,595</u>
Liabilities				
External party payable	\$ 70,520	\$ -	\$ 6,754	\$ 63,766
Intergovernmental payable	151,333,716	438,172,033	429,012,637	160,493,112
Due to others	6,375,595	68,355,895	67,954,773	6,776,717
Total liabilities	<u>\$ 157,779,831</u>	<u>\$ 506,527,928</u>	<u>\$ 496,974,164</u>	<u>\$ 167,333,595</u>

Statistical Section

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Statistical Section

This part of the Fairfield County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	248-263
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.	264-286
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.	287-294
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.	295-297
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.	298-304

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 EIGHT YEARS ACCRUAL BASIS OF ACCOUNTING

	2010	2009	2008	2007
Governmental activities:				
Invested In capital assets, net of related debt.....	\$ 163,190,447	\$ 162,064,907	\$ 163,111,804	\$ 165,113,516
Restricted for:				
Capital projects.....	868,793	786,465	827,240	652,463
Debt service.....	313,164	15,526	103,871	220,268
Other purposes.....	11,295,643	7,542,057	6,383,941	8,015,969
Real estate assessment.....	3,692,747	3,139,151	2,623,522	1,932,139
Road and bridge projects.....	6,619,079	7,476,522	6,977,651	7,360,580
Ditch maintenance.....	1,585,880	1,488,980	1,398,556	1,241,918
Developmental disabilities.....	12,169,322	11,254,755	9,767,977	8,985,598
Mental health.....	3,243,988	3,031,750	3,774,501	4,968,132
Children services.....	1,563,775	840,444	911,188	1,057,789
Title administration.....	702,657	581,057	878,476	1,091,488
Child support enforcement (1).....	46,744	672,656	496,263	1,081,428
Crossroads center (1).....	389,017	700,200	983,685	980,816
Bridges and culverts.....	916,004	935,075	993,228	845,299
Older adult services (2).....	1,853,510	1,407,536	1,042,738	-
Youth services (2).....	358,072	663,264	832,156	-
Juvenile recovery (2).....	901,152	796,169	703,959	-
Neighborhood stabilization.....	432,689	1,522,458	-	-
Unrestricted.....	14,690,859	13,754,645	17,016,509	19,278,416
Total governmental activities net assets.....	224,833,542	218,673,617	218,827,265	222,825,819
Business-type activities:				
Invested In capital assets, net of related debt.....	35,001,789	34,245,459	32,757,780	31,899,484
Unrestricted.....	6,782,606	7,375,650	7,679,584	7,698,141
Total business-type activities net assets.....	41,784,395	41,621,109	40,437,364	39,597,625
Primary government:				
Invested In capital assets, net of related debt.....	198,192,236	196,310,366	195,869,584	197,013,000
Restricted for:				
Capital projects.....	868,793	786,465	827,240	652,463
Debt service.....	313,164	15,526	103,871	220,268
Other purposes.....	11,295,643	7,542,057	6,383,941	8,015,969
Real estate assessment.....	3,692,747	3,139,151	2,623,522	1,932,139
Road and bridge projects.....	6,619,079	7,476,522	6,977,651	7,360,580
Ditch maintenance.....	1,585,880	1,488,980	1,398,556	1,241,918
Mental retardation.....	12,169,322	11,254,755	9,767,977	8,985,598
Mental health.....	3,243,988	3,031,750	3,774,501	4,968,132
Children services.....	1,563,775	840,444	911,188	1,057,789
Title administration.....	702,657	581,057	878,476	1,091,488
Child support enforcement (1).....	46,744	672,656	496,263	1,081,428
Crossroads center (1).....	389,017	700,200	983,685	980,816
Bridges and culverts.....	916,004	935,075	993,228	845,299
Older adult services (2).....	1,853,510	1,407,536	1,042,738	-
Youth services (2).....	358,072	663,264	832,156	-
Juvenile recovery (2).....	901,152	796,169	703,959	-
Neighborhood stabilization.....	432,689	1,522,458	-	-
Unrestricted.....	21,473,465	21,130,295	24,696,093	26,976,557
Total primary government net assets.....	\$ 266,617,937	\$ 260,294,726	\$ 259,264,629	\$ 262,423,444

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

(2) Prior to 2008, these classifications were combined with other purposes.

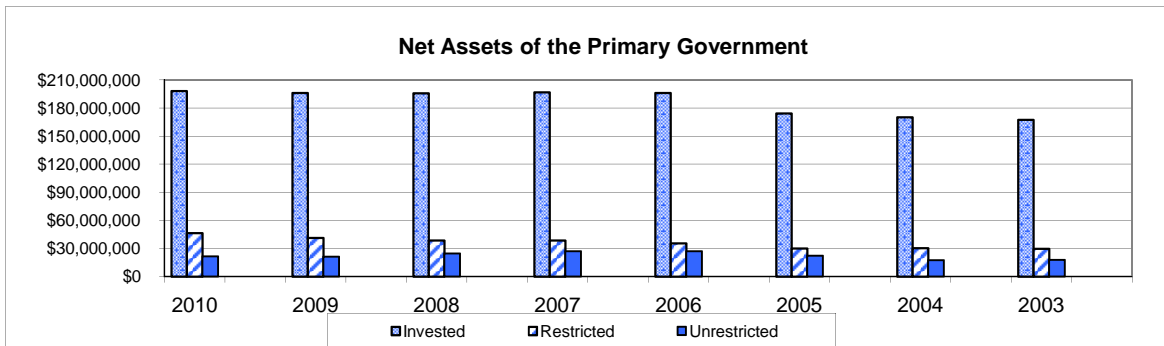


Table 1

	2006	2005	2004	2003
\$	164,438,033	\$ 143,641,608	\$ 140,777,336	\$ 140,915,845
	1,159,697	1,838,478	1,952,737	2,258,728
	150,295	161,038	176,125	171,592
	8,688,916	6,852,554	6,585,627	6,777,090
	1,584,561	1,895,234	2,070,529	1,733,069
	6,739,981	5,553,500	6,748,499	5,961,835
	1,075,592	903,930	747,466	615,258
	7,895,019	5,616,634	5,858,865	6,481,083
	5,045,924	3,844,778	2,944,449	3,026,943
	1,036,451	1,025,237	1,386,417	1,102,944
	1,047,901	997,496	881,734	753,187
	-	-	-	-
	-	-	-	-
	1,170,210	1,258,341	1,069,020	908,219
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	18,866,237	14,312,682	9,910,582	10,996,889
	<u>218,898,817</u>	<u>187,901,510</u>	<u>181,109,386</u>	<u>181,702,682</u>
	31,679,391	30,697,180	29,557,875	26,470,367
	<u>8,110,297</u>	<u>7,898,436</u>	<u>7,338,970</u>	<u>6,595,085</u>
	<u>39,789,688</u>	<u>38,595,616</u>	<u>36,896,845</u>	<u>33,065,452</u>
	196,117,424	174,338,788	170,335,211	167,386,212
	1,159,697	1,838,478	1,952,737	2,258,728
	150,295	161,038	176,125	171,592
	8,688,916	6,852,554	6,585,627	6,777,090
	1,584,561	1,895,234	2,070,529	1,733,069
	6,739,981	5,553,500	6,748,499	5,961,835
	1,075,592	903,930	747,466	615,258
	7,895,019	5,616,634	5,858,865	6,481,083
	5,045,924	3,844,778	2,944,449	3,026,943
	1,036,451	1,025,237	1,386,417	1,102,944
	1,047,901	997,496	881,734	753,187
	-	-	-	-
	-	-	-	-
	1,170,210	1,258,341	1,069,020	908,219
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	26,976,534	22,211,118	17,249,552	17,591,974
\$	<u>258,688,505</u>	<u>226,497,126</u>	<u>218,006,231</u>	<u>214,768,134</u>

Fairfield County, Ohio

CHANGES IN NET ASSETS LAST EIGHT YEARS ACCRUAL BASIS OF ACCOUNTING

	2010	2009	2008	2007
Program Revenues				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive	\$ 5,151,677	\$ 5,210,389	\$ 5,217,348	\$ 5,311,440
Judicial	2,656,148	2,070,108	1,997,878	1,932,762
Public safety	1,970,260	2,003,584	2,376,232	2,302,174
Public works	1,491,723	1,288,905	1,458,693	1,472,976
Health	1,116,406	1,129,009	1,168,662	1,286,269
Human services	3,821,310	5,490,535	3,709,786	3,485,979
Urban redevelopment and housing	2,959	4,630	2,249	-
Transportation	27,978	27,683	19,706	26,337
Subtotal charges for services	<u>16,238,461</u>	<u>17,224,843</u>	<u>15,950,554</u>	<u>15,817,937</u>
Operating grants, contributions, and interest:				
General government:				
Legislative and executive	37,899	23,650	18,477	149,504
Judicial	1,966,165	1,500,147	1,343,587	794,745
Public safety	1,566,275	1,383,869	1,477,505	1,493,917
Intergovernmental	178,676	58,200	81,932	90,849
Public works	5,709,201	5,767,228	5,895,707	5,946,561
Health	14,232,836	13,404,136	13,250,615	12,578,905
Intergovernmental	-	-	-	-
Human services	12,736,836	17,857,183	16,636,276	17,931,374
Urban redevelopment and housing	1,166,508	1,818,752	749,991	93,998
Intergovernmental	-	-	17,024	441,661
Transportation	15,065	-	-	-
Intergovernmental (1)	-	-	-	-
Subtotal operating grants, contributions, and interest	<u>37,609,461</u>	<u>41,813,165</u>	<u>39,471,114</u>	<u>39,521,514</u>
Capital grants, contributions, and interest:				
General government:				
Legislative and executive	58,560	-	5,499	3,306
Public safety	38,019	-	10,000	-
Public works (2)	1,404,234	1,138,556	755,247	1,494,345
Health	-	-	-	248,343
Transportation	425,338	116,233	-	126,742
Subtotal capital grants, contributions, and interest	<u>1,926,151</u>	<u>1,254,789</u>	<u>770,746</u>	<u>1,872,736</u>
Total governmental activities program revenues.....	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>
Business-type activities:				
Charges for services:				
Sewer	3,367,126	3,188,624	3,142,127	2,990,359
Water	2,577,710	2,406,358	2,394,160	2,381,556
Capital grants, contributions, and interest:				
Sewer	67,950	1,088,880	726,159	323,496
Water	56,900	884,404	643,590	331,248
Total business-type activities program revenues.....	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>
Total primary government program revenues.....	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>

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

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

Table 2

	2006	2005	2004	2003
\$	5,602,488	\$ 5,365,999	\$ 4,220,146	\$ 5,222,668
	1,903,912	1,820,144	2,001,258	1,878,737
	2,239,329	1,931,279	2,299,676	1,365,752
	1,364,924	1,501,550	1,551,850	1,434,052
	1,477,659	1,198,815	953,486	1,009,623
	3,312,629	2,602,938	2,752,399	3,324,976
	-	-	-	-
	8,668	-	793,264	116,087
	<u>15,909,609</u>	<u>14,420,725</u>	<u>14,572,079</u>	<u>14,351,895</u>
	116,527	27,274	909,531	1,017,063
	1,239,248	495,611	449,492	434,042
	1,515,569	1,378,207	2,443,818	1,089,318
	273,169	-	-	-
	5,773,630	4,851,200	5,793,615	5,130,861
	12,391,947	12,508,344	10,903,718	11,058,800
	100,255	-	-	-
	14,848,386	12,903,494	12,113,259	11,473,991
	198,364	38,197	22,646	346,872
	528,937	-	-	-
	-	-	-	-
	-	720,780	252,853	517,613
	<u>36,986,032</u>	<u>32,923,107</u>	<u>32,888,932</u>	<u>31,068,560</u>
	-	1,397,696	206,050	1,307,329
	-	-	-	35,000
	23,398,474	2,709,161	2,934,087	3,588,426
	-	-	480,000	16,637
	185,094	284,521	200,172	148,069
	<u>23,583,568</u>	<u>4,391,378</u>	<u>3,820,309</u>	<u>5,095,461</u>
	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
	3,024,489	2,901,606	2,609,247	2,439,518
	2,188,228	2,200,479	2,041,766	1,869,470
	859,879	1,121,324	1,517,252	1,548,309
	677,538	902,899	1,064,042	1,205,164
	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
\$	<u>83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET ASSETS LAST EIGHT YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Expenses				
Governmental activities:				
General government:				
Legislative and executive	\$ 11,632,207	\$ 10,807,064	\$ 11,923,640	\$ 11,025,250
Intergovernmental	1,635,496	1,815,829	1,863,467	1,663,570
Judicial	6,469,930	5,964,528	5,538,194	5,231,509
Public safety	16,213,798	15,850,652	15,425,818	13,779,703
Intergovernmental	156,008	44,396	116,172	76,173
Public works	11,200,993	10,922,058	11,328,723	11,069,718
Health	24,015,477	23,695,239	24,730,141	22,645,962
Intergovernmental	-	-	-	-
Human services	21,510,978	26,811,254	27,517,647	26,104,959
Urban redevelopment and housing	1,358,860	358,921	102,906	309,404
Intergovernmental	269,026	353,036	111,049	360,171
Transportation	291,787	230,852	219,451	271,899
Intergovernmental (1)	-	-	-	-
Interest and fiscal charges	683,007	960,382	1,020,192	1,102,165
Total governmental activities expenses.....	<u>95,437,567</u>	<u>97,814,211</u>	<u>99,897,400</u>	<u>93,640,483</u>
Business-type activities:				
Sewer	3,060,231	3,655,152	3,424,048	3,591,749
Water	2,948,260	2,843,308	2,803,331	2,838,938
Total business-type activities expenses.....	<u>6,008,491</u>	<u>6,498,460</u>	<u>6,227,379</u>	<u>6,430,687</u>
Total primary government program expenses.....	<u>101,446,058</u>	<u>104,312,671</u>	<u>106,124,779</u>	<u>100,071,170</u>
Net (expense)/revenue				
Governmental Activities	(39,663,494)	(37,521,414)	(43,704,986)	(36,428,296)
Business-type activities	<u>61,195</u>	<u>1,069,806</u>	<u>678,657</u>	<u>(404,028)</u>
Total primary government net (expense) revenue	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>

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

(Continued)

Table 2

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 10,028,288	\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
1,463,123	-	-	-
4,871,510	4,466,402	4,444,334	5,015,660
13,073,012	11,945,218	12,492,107	12,505,036
273,767	-	-	-
10,266,746	10,280,770	10,568,677	9,967,532
21,380,824	19,041,502	17,762,238	16,332,991
143,082	-	-	-
22,717,970	20,007,148	17,689,090	19,733,675
153,037	263,569	480,921	118,036
241,963	-	-	-
231,077	216,466	184,618	234,284
-	2,050,150	2,288,812	2,034,816
1,157,748	1,177,427	1,118,473	998,291
<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
3,091,816	3,082,582	2,788,141	2,713,123
2,638,192	2,511,231	2,230,436	2,224,401
<u>5,730,008</u>	<u>5,593,813</u>	<u>5,018,577</u>	<u>4,937,524</u>
<u>91,732,155</u>	<u>83,791,224</u>	<u>82,253,994</u>	<u>81,370,333</u>
(9,522,938)	(26,462,201)	(25,954,097)	(25,916,893)
<u>1,020,126</u>	<u>1,532,495</u>	<u>2,213,730</u>	<u>2,124,937</u>
<u>\$ (8,502,812)</u>	<u>\$ (24,929,706)</u>	<u>\$ (23,740,367)</u>	<u>\$ (23,791,956)</u>

(continued)

Fairfield County, Ohio

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General revenues and other changes in net assets				
Governmental activities:				
Property taxes levied for:				
General purposes	\$ 7,488,581	\$ 7,422,296	\$ 7,416,439	\$ 6,975,248
Public works	1,230,093	1,208,984	1,202,570	1,219,981
Health	9,606,661	9,443,310	9,405,308	9,533,648
Human services	4,622,499	1,246,085	1,199,964	1,219,980
Permissive real property transfer taxes				
levied for general purposes	1,102,603	998,710	1,289,127	1,691,770
Lodging tax levied for public works	138,741	146,067	172,529	163,708
Sales taxes levied for				
general purposes	16,403,143	11,778,248	11,721,134	11,412,139
Grants and entitlements not				
restricted to specific programs.....	3,899,214	3,563,293	3,696,906	3,663,927
Unrestricted interest	715,339	930,709	2,748,397	3,772,460
Unrestricted contributions	-	-	-	-
Other	616,545	630,064	854,058	702,437
Total governmental activities.....	<u>45,823,419</u>	<u>37,367,766</u>	<u>39,706,432</u>	<u>40,355,298</u>
Business-type activities:				
Grants and entitlements not				
restricted to specific programs.....	-	6,162	-	-
Unrestricted interest	65,586	74,584	143,701	193,689
Gain on sale of capital assets	-	-	-	4,000
Other	36,505	33,193	17,381	14,276
Total business-type activities.....	<u>102,091</u>	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>
Total primary government general revenues and other changes in net assets.....	<u>45,925,510</u>	<u>37,481,705</u>	<u>39,867,514</u>	<u>40,567,263</u>
Increase (decrease) before transfers				
Governmental activities.....	6,159,925	(153,648)	(3,998,554)	3,927,002
Business-type activities.....	163,286	1,183,745	839,739	(192,063)
Total primary government increase (decrease) before transfers.....	<u>6,323,211</u>	<u>1,030,097</u>	<u>(3,158,815)</u>	<u>3,734,939</u>
Transfer in (out)				
Governmental activities.....	-	-	-	-
Business-type activities.....	-	-	-	-
Increase (decrease) after transfers				
Governmental activities.....	6,159,925	(153,648)	(3,998,554)	3,927,002
Business-type activities.....	163,286	1,183,745	839,739	(192,063)
Total primary government increase (decrease) after transfers.....	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>	<u>\$ 3,734,939</u>

(Continued)

Table 2

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 7,056,521	\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
1,247,649	1,226,720	933,884	962,700
10,079,390	5,211,046	4,672,387	4,837,807
1,258,335	1,240,542	9,238	-
2,244,349	1,301,942	-	-
158,343	135,079	152,643	151,972
11,187,994	10,892,767	10,435,686	10,040,853
3,494,400	3,476,193	3,342,887	3,669,640
3,120,995	1,699,686	774,154	810,108
-	-	5,514	590,000
629,269	1,190,515	850,474	753,346
<u>40,477,245</u>	<u>33,254,325</u>	<u>26,842,572</u>	<u>27,622,071</u>
-	-	-	-
216,650	141,679	128,949	190,508
-	-	1,848	-
296	24,597	5,095	802
<u>216,946</u>	<u>166,276</u>	<u>135,892</u>	<u>191,310</u>
<u>40,694,191</u>	<u>33,420,601</u>	<u>26,978,464</u>	<u>27,813,381</u>
30,954,307	6,792,124	888,475	1,705,178
<u>1,237,072</u>	<u>1,698,771</u>	<u>2,349,622</u>	<u>2,316,247</u>
<u>32,191,379</u>	<u>8,490,895</u>	<u>3,238,097</u>	<u>4,021,425</u>
43,000	-	(1,481,771)	-
<u>(43,000)</u>	<u>-</u>	<u>1,481,771</u>	<u>-</u>
30,997,307	6,792,124	(593,296)	1,705,178
<u>1,194,072</u>	<u>1,698,771</u>	<u>3,831,393</u>	<u>2,316,247</u>
<u>\$ 32,191,379</u>	<u>\$ 8,490,895</u>	<u>\$ 3,238,097</u>	<u>\$ 4,021,425</u>

Fairfield County, Ohio

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

<i>Function/Program:</i>	2010	2009	2008	2007
Governmental Activities:				
General government:				
Legislative and executive	\$ 5,248,136	\$ 5,234,039	\$ 5,241,324	\$ 5,464,250
Judicial	4,622,313	3,570,255	3,341,465	2,727,507
Public safety.....	3,574,554	3,387,453	3,863,737	3,796,091
Intergovernmental	178,676	58,200	81,932	90,849
Public works	8,605,158	8,194,689	8,109,647	8,913,882
Health	15,349,242	14,533,145	14,419,277	14,113,517
Intergovernmental	-	-	-	-
Human services	16,558,146	23,347,718	20,346,062	21,417,353
Urban redevelopment and housing	1,169,467	1,823,382	752,240	93,998
Intergovernmental	-	-	17,024	441,661
Transportation	468,381	143,916	19,706	153,079
Intergovernmental (1)	-	-	-	-
Total Governmental Activities	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>
Business-Type Activities:				
Sewer.....	3,435,076	4,277,504	3,868,286	3,313,855
Water.....	<u>2,634,610</u>	<u>3,290,762</u>	<u>3,037,750</u>	<u>2,712,804</u>
Total Business-Type Activities.....	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>
Total Primary Government.....	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>

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

Table 3

	2006	2005	2004	2003
\$	5,719,015	\$ 6,790,969	\$ 5,335,727	\$ 7,547,060
	3,143,160	2,315,755	2,450,750	2,312,779
	3,754,898	3,309,486	4,743,494	2,490,070
	273,169	-	-	-
	30,537,028	9,061,911	10,279,552	10,153,339
	13,869,606	13,707,159	12,337,204	12,085,060
	100,255	-	-	-
	18,161,015	15,506,432	14,865,658	14,798,967
	198,364	38,197	22,646	346,872
	528,937	-	-	-
	193,762	284,521	993,436	264,156
	-	720,780	252,853	517,613
	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
	3,884,368	4,022,930	4,126,499	3,987,827
	<u>2,865,766</u>	<u>3,103,378</u>	<u>3,105,808</u>	<u>3,074,634</u>
	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
\$	<u>83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

Fairfield County, Ohio

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund:				
Reserved.....	\$ 2,625,259	\$ 1,235,917	\$ 1,844,284	\$ 2,043,170
Unreserved.....	<u>10,720,064</u>	<u>9,830,204</u>	<u>13,860,629</u>	<u>14,686,250</u>
Total General Fund.....	<u>13,345,323</u>	<u>11,066,121</u>	<u>15,704,913</u>	<u>16,729,420</u>
All Other Governmental Funds:				
Reserved.....	\$ 4,776,521	\$ 4,777,521	\$ 3,450,359	\$ 4,072,015
Unreserved, reported in:				
Special revenue funds.....	30,885,728	27,870,875	25,538,852	24,857,914
Debt service funds.....	581,993	536,102	629,638	770,551
Capital projects funds.....	<u>(244,214)</u>	<u>1,172,227</u>	<u>1,403,544</u>	<u>1,346,381</u>
Total All Other Governmental Funds.....	<u>36,000,028</u>	<u>34,356,725</u>	<u>31,022,393</u>	<u>31,046,861</u>
Total Governmental Funds.....	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>

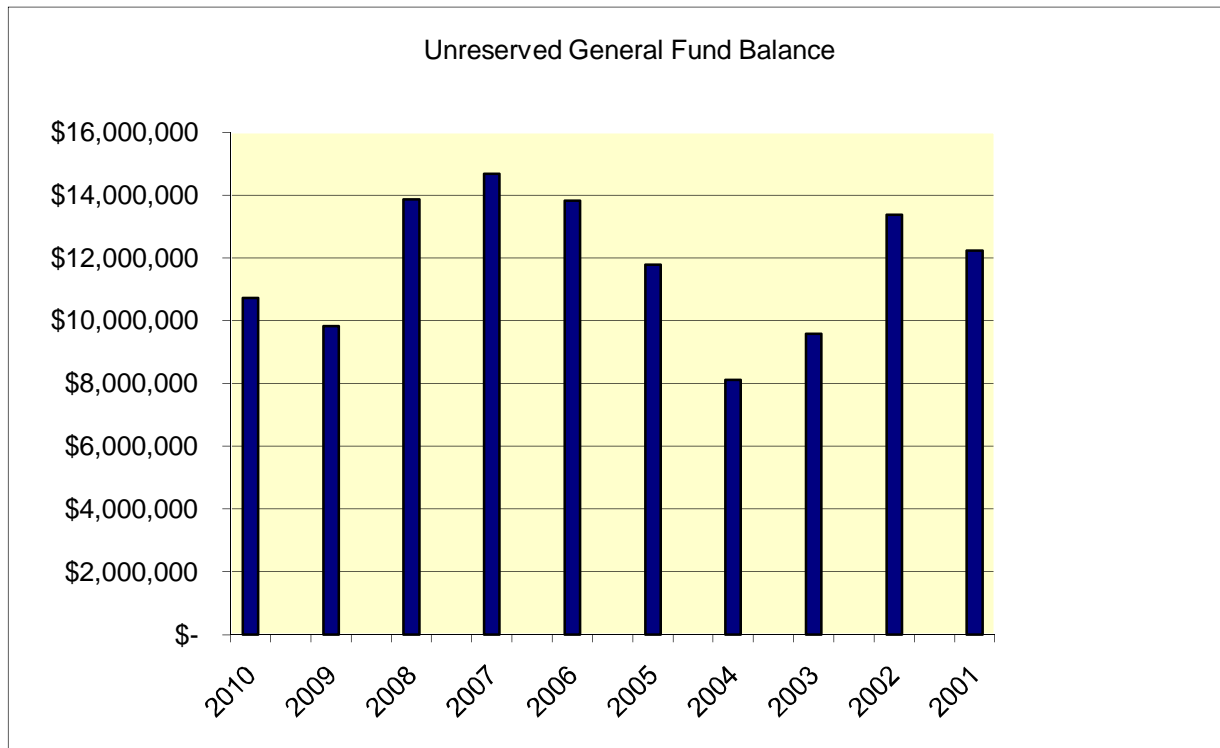


Table 4

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 1,431,109	\$ 909,277	\$ 837,679	\$ 1,335,868	\$ 1,351,746	\$ 1,502,510
<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>	<u>9,574,256</u>	<u>13,379,753</u>	<u>12,235,503</u>
<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>	<u>10,910,124</u>	<u>14,731,499</u>	<u>13,738,013</u>
\$ 3,211,449	\$ 3,699,827	\$ 2,835,155	\$ 4,119,624	\$ 6,506,775	\$ 3,171,625
23,301,557	17,385,428	18,291,709	16,659,055	17,647,975	15,991,233
605,892	569,371	624,820	403,015	295,022	398,545
<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>	<u>601,389</u>	<u>184,215</u>	<u>(767,721)</u>
<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>	<u>21,783,083</u>	<u>24,633,987</u>	<u>18,793,682</u>
<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>	<u>\$ 32,693,207</u>	<u>\$ 39,365,486</u>	<u>\$ 32,531,695</u>

Fairfield County, Ohio

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

	2010	2009	2008	2007
REVENUES				
Property taxes.....	\$ 22,224,992	\$ 18,909,608	\$ 19,099,538	\$ 18,943,143
Permissive real property transfer taxes.....	1,102,603	998,710	1,289,127	1,691,770
Lodging taxes.....	136,465	146,067	172,529	167,674
Sales taxes.....	15,898,127	11,786,428	11,682,312	11,444,458
Charges for services.....	13,566,309	14,432,844	13,265,367	12,794,070
Licenses and permits.....	459,658	471,322	486,760	407,148
Permissive motor vehicle license tax.....	1,105,986	1,083,036	1,077,623	1,078,219
Fines and forfeitures.....	369,437	279,193	268,201	310,210
Intergovernmental.....	43,896,829	44,864,648	44,205,958	43,743,164
Special assessments.....	375,502	465,379	425,017	436,663
Interest.....	944,193	1,026,526	3,069,001	3,923,793
Rent.....	749,156	566,691	918,449	876,798
Donations.....	87,385	91,636	42,108	92,318
Other.....	611,974	628,939	847,523	709,090
Total revenues.....	<u>101,528,616</u>	<u>95,751,027</u>	<u>96,849,513</u>	<u>96,618,518</u>
EXPENDITURES				
Current:				
General government:				
Legislative and executive	11,027,554	10,276,743	10,378,732	9,870,745
Judicial	6,454,113	5,876,583	5,406,384	5,090,548
Public safety	16,056,808	15,612,222	15,083,292	13,224,689
Public works	9,150,269	7,418,963	8,453,557	7,747,435
Health	24,221,277	23,610,364	24,475,257	22,670,081
Human services	21,402,599	26,512,877	27,217,704	25,401,495
Urban redevelopment and housing	1,627,886	358,921	102,906	309,404
Transportation	92,781	145,874	109,766	110,308
Other	59,696	58,686	198,310	250,919
Intergovernmental.....	1,635,496	2,213,261	2,090,688	2,099,914
Capital outlay.....	2,978,737	3,165,621	2,405,560	3,915,713
Debt service:				
Principal retirement	3,350,055	1,578,387	1,644,471	1,670,628
Interest and fiscal charges	690,510	960,679	1,017,971	1,091,222
Issuance costs	152,027	-	33,537	-
Total expenditures.....	<u>98,899,808</u>	<u>97,789,181</u>	<u>98,618,135</u>	<u>93,453,101</u>
Excess of revenues over (under) expenditures.....	<u>2,628,808</u>	<u>(2,038,154)</u>	<u>(1,768,622)</u>	<u>3,165,417</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	94,969	36,338	208,499	157,359
Inception of capital lease.....	939,182	12,828	86,628	12,528
Notes issued.....	-	-	-	-
Loans received.....	101,101	684,528	-	-
Special assessments bonds received.....	-	-	-	-
Refunding bonds issued.....	10,535,000	-	1,895,000	-
General obligation bonds issued.....	-	-	-	-
Bond anticipation note issued.....	-	-	390,000	1,000,000
Current refunding bond anticipation note issued.....	-	1,390,000	1,000,000	-
Current refunding of bond anticipation note.....	-	(1,390,000)	(1,000,000)	(1,000,000)
Premium on notes.....	-	-	-	-
Premium on refunding bonds.....	340,091	-	31,087	-
Premium on bonds.....	-	-	-	-
Discount on bonds.....	-	-	-	-
Payment to refunded bond escrow agent.....	(10,716,646)	-	(1,891,567)	-
Transfers in.....	5,750,294	6,484,017	5,413,909	5,997,333
Transfers out.....	(5,750,294)	(6,484,017)	(5,413,909)	(5,997,333)
Total other financing sources (uses).....	<u>1,293,697</u>	<u>733,694</u>	<u>719,647</u>	<u>169,887</u>
Net change in fund balances.....	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>
Debt service as a percentage of				
noncapital expenditures	4.6%	2.8%	2.9%	3.2%

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

Table 5

2006	2005	2004	2003	2002	2001
\$ 19,235,471	\$ 14,047,233	\$ 11,564,883	\$ 11,592,210	\$ 11,641,863	\$ 10,340,036
2,244,349	1,301,942	-	-	-	-
157,635	134,719	157,067	144,650	123,996	123,936
11,011,732	10,863,623	10,339,538	9,978,566	9,988,804	9,328,600
12,904,506	11,443,068	11,380,449	11,260,956	9,805,185	9,353,862
354,008	341,418	312,767	266,537	238,861	241,904
1,065,557	1,043,178	1,029,050	996,516	984,484	953,827
387,317	392,966	460,660	480,196	545,753	437,874
43,917,447	39,321,004	38,702,542	37,730,470	33,572,302	33,556,563
455,333	518,377	352,028	344,343	299,684	255,356
3,145,388	1,788,639	862,565	988,185	1,932,138	2,621,837
1,041,168	982,115	950,776	950,953	764,661	628,140
20,264	25,986	92,568	33,745	16,310	15,543
654,021	1,133,291	855,408	742,845	727,655	1,023,400
<u>96,594,196</u>	<u>83,337,559</u>	<u>77,060,301</u>	<u>75,510,172</u>	<u>70,641,696</u>	<u>68,880,878</u>
9,432,808	8,336,858	9,656,646	9,159,276	8,079,937	8,100,988
4,845,489	4,330,643	4,546,465	5,015,337	4,167,677	4,106,356
12,861,129	11,767,637	12,989,646	12,431,906	9,686,102	9,093,218
7,104,435	7,389,359	7,365,280	7,695,997	5,004,435	7,003,727
21,161,528	18,685,165	17,631,840	16,364,307	15,308,133	12,734,022
22,297,207	19,697,211	17,584,058	19,856,756	19,178,229	20,982,031
153,037	195,456	480,921	118,036	383,772	140,745
93,137	70,585	101,090	147,818	129,908	77,635
51,577	5,974	8,345	230,384	708,833	766,785
2,121,935	2,050,150	2,288,812	2,520,483	1,742,673	511,524
4,466,931	6,528,257	3,528,240	11,146,471	7,125,594	9,112,789
1,622,521	1,710,638	8,767,516	12,309,709	1,708,612	1,516,729
1,158,976	1,185,467	1,154,335	1,053,482	905,595	1,042,221
-	-	131,475	202,863	-	-
<u>87,370,710</u>	<u>81,953,400</u>	<u>86,234,669</u>	<u>98,252,825</u>	<u>74,129,500</u>	<u>75,188,770</u>
<u>9,223,486</u>	<u>1,384,159</u>	<u>(9,174,368)</u>	<u>(22,742,653)</u>	<u>(3,487,804)</u>	<u>(6,307,892)</u>
109,594	22,954	246,246	35,115	243,829	708,770
850,655	345,797	223,287	838,716	293,242	524,676
-	-	2,850,000	5,100,000	9,875,000	820,000
-	-	650,693	517,000	-	-
-	-	1,468,715	-	983,367	-
-	-	-	-	-	-
-	-	3,815,000	9,255,000	-	6,930,000
1,000,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	34,170	-
-	-	-	-	-	-
-	-	177,388	324,543	-	-
-	-	(7,065)	-	-	-
-	-	-	-	-	-
6,538,792	5,233,569	4,858,914	6,188,556	8,268,727	5,043,957
(6,495,792)	(5,233,569)	(6,340,685)	(6,188,556)	(9,376,740)	(5,003,957)
<u>2,003,249</u>	<u>368,751</u>	<u>7,942,493</u>	<u>16,070,374</u>	<u>10,321,595</u>	<u>9,023,446</u>
<u>\$ 11,226,735</u>	<u>\$ 1,752,910</u>	<u>\$ (1,231,875)</u>	<u>\$ (6,672,279)</u>	<u>\$ 6,833,791</u>	<u>\$ 2,715,554</u>
3.5%	4.0%	12.5%	16.4%	3.9%	4.1%

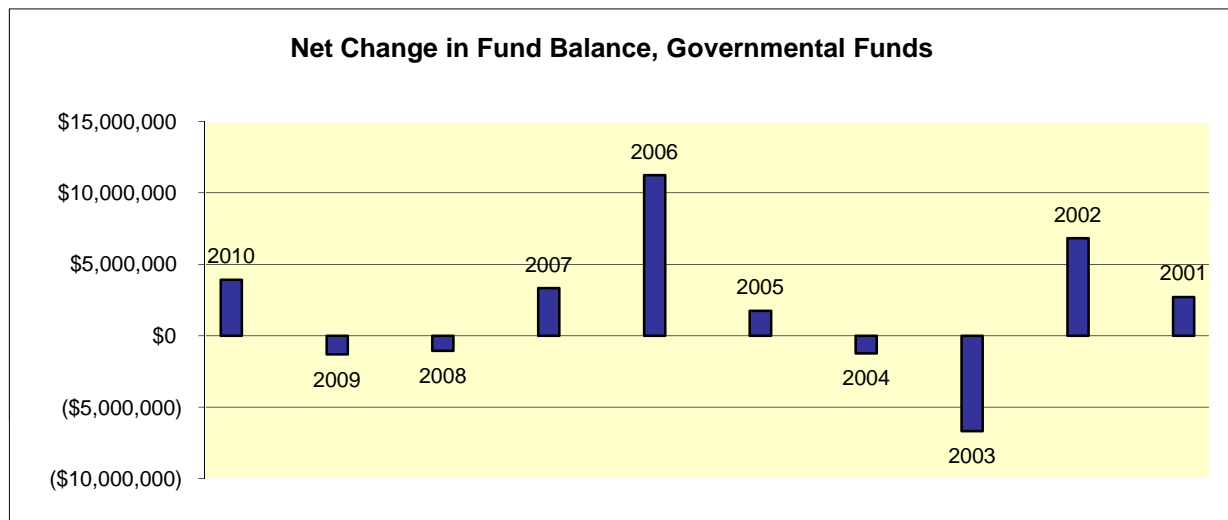
(continued)

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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000
Commercial/Industrial/Public Utility/Mineral.....	489,553,900	496,380,310	505,551,190	428,477,060
Assessed Valuation.....	3,136,058,990	3,124,218,690	3,099,252,490	2,797,269,060
Estimated True Value	8,960,168,543	8,926,339,114	8,855,007,114	7,992,197,314
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	209,969,510	104,533,750	98,167,860	96,038,050
Estimated True Value	839,878,040	418,135,000	392,671,440	384,152,200
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	1,889,870	3,759,920	39,963,057	79,597,464
Estimated True Value	37,797,400	37,599,200	639,408,912	636,779,712
<u>Total</u>				
Assessed Valuation.....	3,347,918,370	3,232,512,360	3,237,383,407	2,972,904,574
Estimated True Value	9,837,843,983	9,382,073,314	9,887,087,466	9,013,129,226
Assessed Value Ratio.....	34.03%	34.45%	32.74%	32.98%
Weighted Average Tax Rate.....	\$ 7.87	\$ 6.75	\$ 6.74	\$ 7.10

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

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

2006	2005	2004	2003	2002	2001
\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780	\$ 1,875,365,030	\$ 1,820,786,570	\$ 1,540,112,430
414,445,720	415,669,580	382,163,710	379,922,290	369,015,650	289,737,100
2,710,651,260	2,622,389,290	2,335,579,490	2,255,287,320	2,189,802,220	1,829,849,530
7,744,717,886	7,492,540,829	6,673,084,257	6,443,678,057	6,256,577,771	5,228,141,514
104,442,650	105,193,430	104,715,800	99,663,470	95,192,990	91,473,470
417,770,600	420,773,720	418,863,200	398,653,880	380,771,960	261,352,771
104,518,635	131,234,443	138,685,493	146,455,872	152,059,287	147,791,871
557,432,720	524,937,772	554,741,972	585,823,488	608,237,148	591,167,484
2,919,612,545	2,858,817,163	2,578,980,783	2,501,406,662	2,437,054,497	2,069,114,871
8,719,921,206	8,438,252,321	7,646,689,429	7,428,155,425	7,245,586,879	6,080,661,770
33.48%	33.88%	33.73%	33.67%	33.64%	34.03%
\$ 7.12	\$ 5.48	\$ 5.15	\$ 5.17	\$ 5.19	\$ 5.56

Fairfield County, Ohio

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

	2010	2009	2008	2007
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.691269	0.690733	0.691831	0.742134
Commercial/Industrial/Public Utility/Mineral Real.....	0.676855	0.655152	0.625151	0.742289
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.777050	0.776447	0.777682	0.834227
Commercial/Industrial/Public Utility/Mineral Real.....	0.765834	0.741278	0.707333	0.839870
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.843384	1.841954	1.844882	1.979024
Commercial/Industrial/Public Utility/Mineral Real.....	1.804946	1.747072	1.667068	1.979438
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.422032	0.421704	0.422375	0.453086
Commercial/Industrial/Public Utility/Mineral Real.....	0.426884	0.413196	0.394275	0.468153
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.000000	0.421704	0.422375	0.453086
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.413196	0.394275	0.468153
General Business/Public Utility Personal.....	0.000000	0.500000	0.500000	0.500000
2009 Senior Services.....				
Residential/Agricultural Real.....	0.500000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.000000	0.000000	0.000000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	1.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	0.000000	0.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	5.233735	4.152542	4.159145	4.461557
Commercial/Industrial/Public Utility/Mineral Real.....	5.174519	3.969894	3.788102	4.497903
General Business/Public Utility Personal.....	5.950000	4.950000	4.950000	4.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.833735	6.752542	6.759145	7.061557
Commercial/Industrial/Public Utility/Mineral Real.....	7.774519	6.569894	6.388102	7.097903
General Business/Public Utility Personal.....	8.550000	7.550000	7.550000	7.550000

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

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

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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

Table 7

2006	2005	2004	2003	2002	2001
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.744773	0.124711	0.136181	0.137340	0.138279	0.159433
0.750000	0.170911	0.183739	0.182124	0.179950	0.221847
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.403775	0.440910	0.444665	0.447707	0.516196
0.000000	0.475595	0.511293	0.506800	0.500750	0.617339
0.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.837193	0.843068	0.920605	0.928445	0.934796	1.077800
0.848594	0.834376	0.897004	0.889122	0.878509	1.083052
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.000000	0.380920	0.415953	0.419495	0.422364	0.486976
0.000000	0.414786	0.445920	0.442002	0.436726	0.538408
0.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.986062	0.000000	0.000000	0.000000	0.000000	0.000000
2.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.454697	0.457888	0.422825	0.426426	0.429343	0.495023
0.473016	0.465090	0.406728	0.403154	0.398342	0.491087
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.454697	0.457888	0.000000	0.000000	0.000000	0.000000
0.473016	0.465090	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	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	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.477422	2.668250	2.336474	2.356371	2.372489	2.735428
4.544626	2.825848	2.444684	2.423202	2.394277	2.951733
4.950000	4.950000	4.450000	4.450000	4.450000	4.450000
7.077422	5.268250	4.936474	4.956371	4.972489	5.335428
7.144626	5.425848	5.044684	5.023202	4.994277	5.551733
7.550000	7.550000	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)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
<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.....	4.929339	4.922102	4.924025	5.215149
Commercial/Industrial/Public Utility/Mineral Real.....	4.880626	4.880626	4.837376	5.039577
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.598879	2.593120	2.594641	2.828565
Commercial/Industrial/Public Utility/Mineral Real.....	2.586028	2.586028	2.551850	2.716469
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.239190	14.095463	14.068031	14.554398
Commercial/Industrial/Public Utility/Mineral Real.....	14.512522	14.420928	14.384099	14.969594
General Business/Public Utility Personal.....	17.800000	18.050000	18.050000	18.050000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.747724	9.605296	9.584200	9.964925
Commercial/Industrial/Public Utility/Mineral Real.....	9.850833	9.759239	9.739303	10.322206
General Business/Public Utility Personal.....	12.900000	13.150000	13.150000	13.150000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.152974	7.148947	7.145670	7.580232
Commercial/Industrial/Public Utility/Mineral Real.....	6.369730	6.460181	6.447309	7.418270
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.390197	2.389213	2.388092	2.526471
Commercial/Industrial/Public Utility/Mineral Real.....	2.117492	2.135718	2.133047	2.412292
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.922016	8.926044	9.005258	9.441880
Commercial/Industrial/Public Utility/Mineral Real.....	8.033363	8.018307	7.522655	8.487836
General Business/Public Utility Personal.....	11.200000	11.200000	11.200000	11.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.343304	6.346492	6.415492	6.803977
Commercial/Industrial/Public Utility/Mineral Real.....	5.564814	5.551007	5.119608	5.970040
General Business/Public Utility Personal.....	8.300000	8.300000	8.300000	8.300000

(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.

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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

2006	2005	2004	2003	2002	2001
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
5.217581	5.217553	5.390136	5.403769	5.129163	5.690272
4.990753	4.958303	5.193981	5.189169	4.706035	5.937198
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.830481	2.830477	2.971048	2.981871	2.706191	3.124896
2.677909	2.652289	2.845605	2.842267	2.373887	3.320648
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.589714	14.752821	13.316081	11.396656	9.809257	10.747350
14.949982	15.091833	13.408065	11.540086	10.041357	12.669056
18.050000	18.050000	15.300000	15.300000	15.300000	15.300000
9.995606	10.132160	8.428798	8.514524	6.916416	7.739012
10.305276	10.423382	8.524340	8.549190	7.054808	9.454414
13.150000	13.150000	10.400000	10.400000	10.400000	10.400000
7.602642	6.879908	7.219988	7.234855	7.246266	6.934814
7.441282	6.593288	6.984418	7.041421	7.041421	7.542204
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.532947	2.535343	2.659947	2.665252	2.668038	2.276127
2.416343	2.420160	2.564181	2.579039	2.579039	2.620641
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.359381	10.274688	9.038037	9.068726	9.103249	9.218364
8.550876	9.252673	7.997627	7.979438	7.843824	9.254914
11.100000	13.100000	12.200000	12.200000	12.200000	12.200000
6.719366	7.612152	6.310383	6.336928	6.366674	6.851198
6.012035	6.716641	5.399716	5.383713	5.264711	6.849965
8.200000	10.200000	9.300000	9.300000	9.300000	9.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.167146	4.169288	4.169116	4.316884
Commercial/Industrial/Public Utility/Mineral Real.....	3.648984	3.652106	3.617240	3.856736
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.167146	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.648984	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	2.700000	0.000000	0.000000	0.000000
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.....	3.346913	3.346613	3.350923	3.475945
Commercial/Industrial/Public Utility/Mineral Real.....	4.071595	4.071595	4.070963	3.902308
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.022352	8.018026	8.019557	8.473819
Commercial/Industrial/Public Utility/Mineral Real.....	8.266846	8.261125	8.026111	8.315886
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.822532	5.818026	5.819557	6.273819
Commercial/Industrial/Public Utility/Mineral Real.....	6.066846	6.061125	5.826111	6.115886
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	7.295379	7.288458	7.278976	4.747937
Commercial/Industrial/Public Utility/Mineral Real.....	7.574387	6.059996	6.057437	4.498550
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	6.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.195379	5.188458	5.178976	2.647937
Commercial/Industrial/Public Utility/Mineral Real.....	5.474387	3.959996	3.957437	2.398550
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	3.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.733046	13.695362	13.689862	13.961575
Commercial/Industrial/Public Utility/Mineral Real.....	13.290248	13.350822	13.217163	14.646864
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.996542	5.979778	5.976668	6.292099
Commercial/Industrial/Public Utility/Mineral Real.....	5.709656	5.770230	5.646901	6.585686
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2006	2005	2004	2003	2002	2001
4.318276	4.324116	4.451994	4.463132	4.467290	3.510164
3.855640	3.853046	3.946182	3.957570	3.881060	3.680192
4.700000	4.700000	4.700000	4.700000	4.700000	4.200000
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
2.300000	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
3.483750	3.489623	3.562930	3.567135	3.570825	3.863360
3.904450	3.904450	4.075165	4.076165	3.846030	4.341650
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
6.496145	8.134695	8.585046	7.571630	7.586710	8.249878
6.325852	7.719336	8.053496	7.166247	7.094392	8.700539
7.100000	9.100000	9.100000	9.100000	9.100000	9.100000
4.296145	5.934695	6.385046	5.371630	5.386710	6.049878
4.125852	5.519336	5.853496	4.966247	4.894392	6.500539
4.900000	6.900000	6.900000	6.900000	6.900000	6.900000
4.761642	4.758543	4.956316	4.970370	4.984960	5.416415
4.499021	4.225171	4.346938	4.346938	4.225996	5.976171
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.661642	2.658543	2.856316	2.870370	2.884960	3.316415
2.399021	2.125171	2.246938	2.246938	2.125996	3.876171
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
13.357674	13.383088	12.657826	12.328265	11.700502	13.555128
14.298359	14.433868	11.865108	10.799680	10.707988	14.100861
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.661472	5.671014	5.730572	5.743811	5.654202	6.706986
6.203875	6.233868	5.681086	5.681086	5.575688	6.998629
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Townships				
Violet Township.....				
Residential/Agricultural Real.....	9.066401	9.064177	8.874830	9.278948
Commercial/Industrial/Public Utility/Mineral Real.....	8.255080	8.166813	7.815701	9.238961
General Business/Public Utility Personal.....	14.050000	14.050000	13.850000	13.850000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.366401	7.364177	7.174830	7.578948
Commercial/Industrial/Public Utility/Mineral Real.....	6.555080	6.466813	6.115701	7.538961
General Business/Public Utility Personal.....	12.350000	12.350000	12.150000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	8.075145	8.076648	7.783150	8.481112
Commercial/Industrial/Public Utility/Mineral Real.....	8.391010	8.340314	8.101270	8.466850
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.875145	5.876648	5.583150	6.281112
Commercial/Industrial/Public Utility/Mineral Real.....	6.169101	6.140314	5.901270	6.266850
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
School Districts				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.760159	22.854633	22.955194	23.287606
Commercial/Industrial/Public Utility/Mineral Real.....	22.784472	22.952486	22.843236	23.209892
General Business/Public Utility Personal.....	37.900000	38.000000	38.100000	38.400000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.168456	24.145436	24.142347	24.479106
Commercial/Industrial/Public Utility/Mineral Real.....	24.632566	24.594358	24.090879	24.692908
General Business/Public Utility Personal.....	48.200000	48.200000	48.200000	48.500000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	25.800025	20.000025	20.000020	20.000008
Commercial/Industrial/Public Utility/Mineral Real.....	28.150377	22.101563	20.000033	20.092563
General Business/Public Utility Personal.....	48.100000	42.300000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	47.415428	32.579522	30.950742	31.337125
Commercial/Industrial/Public Utility/Mineral Real.....	49.548848	34.282201	33.516497	33.551204
General Business/Public Utility Personal.....	77.650000	62.830000	61.150000	61.150000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.817316	23.789187	23.791375	24.187764
Commercial/Industrial/Public Utility/Mineral Real.....	25.425493	24.213256	23.665475	24.657256
General Business/Public Utility Personal.....	45.100000	45.100000	45.100000	45.400000
Lancaster City Schools.....				
Residential/Agricultural Real.....	21.155928	21.133776	21.143582	26.449314
Commercial/Industrial/Public Utility/Mineral Real.....	25.040918	24.184324	23.423404	30.531064
General Business/Public Utility Personal.....	64.600000	64.600000	64.600000	68.500000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2006	2005	2004	2003	2002	2001
9.310399	9.175531	9.907761	10.046459	6.323302	6.958430
9.436581	8.915380	9.452246	9.442057	5.582475	6.338776
13.850000	13.650000	13.650000	13.650000	9.800000	9.800000
7.610399	7.675531	8.407761	8.546459	4.823330	5.458430
7.736581	7.415380	7.952246	7.942057	4.082475	4.838776
12.150000	12.150000	12.150000	12.150000	8.300000	8.300000
5.486792	5.299553	5.443998	4.949195	4.946271	5.343870
5.476934	5.208895	5.351296	4.794356	4.762352	5.520762
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
3.286792	3.099553	3.243998	2.749195	2.746271	3.143870
3.276934	3.008895	3.151296	2.594356	2.562352	3.320762
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
23.589678	23.689296	24.221701	26.423358	26.427123	27.098630
23.519981	23.630594	24.296911	26.396043	26.136689	27.408994
38.700000	38.800000	39.300000	42.300000	42.300000	42.500000
24.782440	24.779566	24.802988	24.804717	25.005214	27.064240
24.833133	24.705364	25.311468	24.965955	24.917635	30.677015
48.800000	48.800000	48.800000	48.800000	49.000000	50.000000
20.000014	20.000005	20.000008	20.000013	20.000010	20.000005
20.000035	20.000030	20.534342	20.538894	20.000014	21.566647
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
31.367616	32.966715	33.787692	33.942596	35.572391	29.373327
33.645047	34.949623	33.750836	35.240553	38.449088	32.072282
61.150000	60.900000	60.950000	61.100000	62.700000	55.810000
24.693592	24.900474	21.885453	21.893329	21.902446	22.210811
25.188182	24.892200	22.237930	22.237910	21.696893	22.291706
45.900000	46.100000	43.000000	43.000000	43.000000	43.100000
26.397391	26.506914	24.360133	24.453313	24.506523	27.667349
30.490806	30.253593	28.360542	28.501603	28.420406	33.020661
68.400000	68.400000	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)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.445049	27.811556	25.561595	25.995747
Commercial/Industrial/Public Utility/Mineral Real.....	28.224190	28.328663	25.571924	26.200059
General Business/Public Utility Personal.....	45.100000	45.500000	43.400000	43.800000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.407539	24.405560	24.568362	24.998210
Commercial/Industrial/Public Utility/Mineral Real.....	25.631579	25.794949	25.525307	25.897418
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.720000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	40.828533	40.400605	40.924329	40.400316
Commercial/Industrial/Public Utility/Mineral Real.....	40.291587	39.210458	38.406104	41.717053
General Business/Public Utility Personal.....	80.250000	79.850000	80.350000	80.750000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	36.261671	37.014480	30.293338	30.523603
Commercial/Industrial/Public Utility/Mineral Real.....	41.487654	42.076495	36.842211	36.964515
General Business/Public Utility Personal.....	63.800000	64.600000	58.000000	58.200000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	31.725742	30.492941	31.299473	31.389303
Commercial/Industrial/Public Utility/Mineral Real.....	32.025943	30.488216	31.320111	31.401724
General Business/Public Utility Personal.....	36.410000	36.390000	37.220000	37.300000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.143890	29.100012	29.100012	29.100017
Commercial/Industrial/Public Utility/Mineral Real.....	29.338785	29.100012	29.100120	29.245581
General Business/Public Utility Personal.....	31.800000	31.800000	31.800000	34.100000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.324147	26.100008	26.800008	27.100008
Commercial/Industrial/Public Utility/Mineral Real.....	26.417310	26.153046	26.800008	27.100008
General Business/Public Utility Personal.....	34.200000	34.000000	34.700000	35.000000
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.....	2.500000	2.500000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.500000	2.500000	3.000000	3.000000
General Business/Public Utility Personal.....	2.500000	2.500000	3.000000	3.000000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.395371	2.000002	2.000001	2.000004
Commercial/Industrial/Public Utility/Mineral Real.....	3.422682	2.004351	2.010492	1.999999
General Business/Public Utility Personal.....	4.600000	3.200000	3.200000	3.200000

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

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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

2006	2005	2004	2003	2002	2001
26.197843	26.199478	26.234122	27.119027	23.020171	23.514180
26.399385	26.203841	26.893427	27.873598	23.091069	23.688494
44.000000	44.000000	44.000000	45.200000	41.100000	41.400000
24.986193	25.466108	25.443069	25.503672	25.780041	25.718858
25.915909	26.943244	27.205453	27.177065	27.278697	26.266220
35.720000	35.720000	35.720000	35.720000	35.720000	35.720000
36.794741	37.401946	40.212664	32.687411	32.935932	35.485208
38.656987	38.292281	40.203231	31.665967	31.209597	34.036770
77.050000	77.500000	78.000000	70.100000	70.100000	70.300000
30.526988	32.700078	31.365681	31.405275	30.601995	30.816438
36.717145	39.446888	37.316063	37.190146	36.963534	37.174553
58.200000	58.530000	57.110000	57.100000	54.180000	54.290000
33.768420	26.842760	25.964317	26.173479	27.718863	28.031678
33.786995	27.074743	26.200257	26.453205	27.860967	28.229753
39.670000	32.620000	31.700000	31.900000	42.880000	43.150000
26.200017	26.600017	26.600017	26.600017	26.600017	26.600017
26.200017	26.720362	26.927419	26.958432	26.600017	26.628048
31.200000	31.600000	31.600000	31.600000	31.600000	31.600000
27.800008	27.800008	29.803750	29.829045	30.100008	32.100008
27.800008	27.800008	30.018187	30.018187	30.100008	32.113822
35.700000	35.700000	37.700000	37.700000	38.000000	40.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.000000	3.000000	2.800000	3.000000	2.000000	2.000000
3.000000	3.000000	2.800000	3.000000	2.000000	2.000000
3.000000	3.000000	2.800000	3.000000	2.000000	2.000000
1.999990	2.000002	2.000002	1.999608	2.000882	2.000005
1.999633	2.007883	1.993825	2.066969	2.094114	2.086347
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)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.170803	5.169249	5.168136	5.394243
Commercial/Industrial/Public Utility/Mineral Real.....	4.932345	4.932345	4.902495	5.095911
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
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	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.....	2.311768	2.316876	2.316348	2.342156
Commercial/Industrial/Public Utility/Mineral Real.....	2.455264	2.460228	2.460192	2.573836
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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

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

2006	2005	2004	2003	2002	2001
4.599216	4.599231	4.884327	4.884327	4.858680	4.231635
4.343478	4.343478	4.429710	4.403358	4.403358	5.086188
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	2.305972	2.304781	2.302903	2.414983
1.900000	1.900000	2.394988	2.393542	2.385034	2.727151
1.900000	1.900000	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
2.351312	2.389704	2.473720	2.539462	2.540124	2.697260
2.571480	2.585076	2.652860	2.652860	2.652860	3.013064
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)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	10.062832	9.608224	9.580741	10.788590
Commercial/Industrial/Public Utility/Mineral Real.....	9.719758	9.321624	9.257670	9.762102
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.035578	6.029792	6.024974	6.160104
Commercial/Industrial/Public Utility/Mineral Real.....	6.207448	6.210638	5.954629	6.979109
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.427534	6.428712	6.427358	5.552033
Commercial/Industrial/Public Utility/Mineral Real.....	6.360661	6.272952	5.761657	5.002153
General Business/Public Utility Personal.....	8.300000	8.300000	8.300000	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.....	4.305606	2.308921	3.527362	3.744185
Commercial/Industrial/Public Utility/Mineral Real.....	4.240246	2.240246	3.320789	3.676223
General Business/Public Utility Personal.....	4.700000	2.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.488684	5.488496	5.487364	3.623404
Commercial/Industrial/Public Utility/Mineral Real.....	5.534016	5.534016	5.533664	3.977996
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.682900	4.406073	4.406063	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.692233	4.482980	4.222098	4.681013
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.....	10.288702	9.384657	7.977615	8.084426
Commercial/Industrial/Public Utility/Mineral Real.....	10.016384	9.049969	7.834707	7.784295
General Business/Public Utility Personal.....	11.200000	10.200000	11.000000	11.000000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2006	2005	2004	2003	2002	2001
8.791062	8.784707	7.618493	7.653555	7.649062	5.768689
7.762102	7.841871	7.232177	7.232177	7.156943	7.430359
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.198059	6.245072	6.703982	6.887781	7.024467	7.738631
7.109866	6.788682	7.185271	7.162022	6.902703	7.735188
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.549333	5.539673	5.656480	5.655279	5.653030	6.527317
5.009169	5.010178	5.163954	5.163954	4.911430	6.664245
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.760000
0.700000	0.700000	0.700000	0.700000	0.700000	0.760000
0.700000	0.700000	0.700000	0.700000	0.700000	0.760000
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
3.746010	3.754726	3.917226	3.922267	3.908174	4.632235
3.671831	3.671831	3.877070	3.876182	3.876182	4.695470
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.622284	3.623260	3.822140	3.820648	3.811368	4.334740
3.977996	3.977996	4.196580	4.196580	4.196580	5.627900
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.700000	4.279228	4.340743	4.364673	4.371965	3.240063
4.700000	3.852455	4.000475	4.000475	3.731843	4.566798
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
8.210628	8.836145	8.878858	8.911098	10.035095	11.321770
7.628224	9.525925	9.478350	9.831088	10.194855	12.504938
11.000000	11.000000	11.000000	11.000000	11.000000	16.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Corporations				
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.....	5.635578	5.629792	5.624974	5.760104
Commercial/Industrial/Public Utility/Mineral Real.....	5.807448	5.810638	5.554629	6.579109
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	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	3.000000
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.550117	6.876703	6.873241	7.443851
Commercial/Industrial/Public Utility/Mineral Real.....	8.863180	7.691552	7.366676	8.256916
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.420720	0.420484	0.421279	0.455988
Commercial/Industrial/Public Utility/Mineral Real.....	0.432156	0.417774	0.401752	0.465796
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.497453	0.497606	0.496907	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.498905	0.499496	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.000000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.750000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.750000	0.000000	0.000000	0.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2006	2005	2004	2003	2002	2001
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
5.798059	5.845073	6.303982	6.487781	6.624467	7.338631
6.709866	6.388682	6.785271	6.762022	6.502703	7.335188
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
7.489049	3.503477	3.890660	3.899686	3.300748	3.813698
8.255292	4.185446	4.500833	4.493354	3.913901	4.918779
9.270000	5.270000	5.270000	5.270000	5.270000	5.270000
0.457400	0.460900	0.000000	0.000000	0.000000	0.000000
0.467100	0.463000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	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	0.000000	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)	2010	2009	2008	2007
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	26,660,246	\$ 21,601,339	\$ 20,186,748	\$ 21,235,619
Current Tax Collections.....		25,673,679	20,750,744	19,345,043	19,829,126
Percent of Current Collections to Levy.....		96.30%	96.06%	95.83%	93.38%
Delinquent Tax Collections..... (1)		760,393	694,195	641,641	663,104
Total Tax Collections.....		26,434,072	21,444,939	19,986,684	20,492,230
Ratio of Total Collections to Levy.....		99.15%	99.28%	99.01%	96.50%
Outstanding Delinquent Taxes..... (2)		2,282,369	1,751,652	1,172,770	1,406,493
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		8.56%	8.11%	5.81%	6.62%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	16,173	\$ 31,449	\$ 175,627	\$ 585,246
Current Tax Collections.....		7,351	29,454	164,485	498,088
Percent of Current Collections to Levy.....		45.45%	93.66%	93.66%	85.11%
Delinquent Tax Collections..... (1)		13,269	26,235	28,787	9,070
Total Tax Collections.....		20,620	55,689	193,272	507,157
Ratio of Total Collections to Levy.....		127.50%	177.07%	110.05%	86.66%
Outstanding Delinquent Taxes..... (2)		72,524	72,701	89,512	138,002
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		448.44%	231.17%	50.97%	23.58%

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Source: Fairfield County Auditor's Office

Table 8

2006	2005	2004	2003	2002	2001
\$ 20,166,138	\$ 14,694,865	\$ 13,071,260	\$ 12,088,256	\$ 11,886,806	\$ 10,937,192
19,327,970	14,127,221	11,857,308	11,470,595	11,178,974	10,308,937
95.84%	96.14%	90.71%	94.89%	94.05%	94.26%
610,488	404,999	378,163	379,356	293,114	268,290
19,938,458	14,532,220	12,235,471	11,849,951	11,472,088	10,577,227
98.87%	98.89%	93.61%	98.03%	96.51%	96.71%
1,351,690	934,050	1,480,608	678,642	650,784	598,139
6.70%	6.36%	11.33%	5.61%	5.47%	5.47%
\$ 742,823	\$ 918,356	\$ 923,956	\$ 932,940	\$ 969,153	\$ 928,624
531,752	677,504	734,668	823,653	934,310	830,427
71.59%	73.77%	79.51%	88.29%	96.40%	89.43%
11,875	15,708	3,851	11,259	116,490	14,496
543,627	693,212	738,519	834,912	1,050,800	844,923
73.18%	75.48%	79.93%	89.49%	108.42%	90.99%
248,410	145,061	74,678	26,972	88,039	54,292
33.44%	15.80%	8.08%	2.89%	9.08%	5.85%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2010 and 2001 (1)

Table 9

		2010	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 19,285,010	0.62%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Target Corporation	Retail	6,413,890	0.20%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Creekside I Acquisitions LLC	Apartments	5,041,730	0.16%
Ohio Retail II LL LLC	Developer	4,776,050	0.15%
B & G Realty Inc.	Real Estate	4,517,800	0.14%
Lloyd F Helber	Developer	4,308,150	0.14%
Total		\$ 69,336,330	2.21%
Total Countywide Valuations		\$ 3,136,058,990	

		2001	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	\$ 26,085,390	1.42%
Anchor Hocking Glass	Glass Manufacturer	5,781,940	0.32%
Mount Carmel Health	Hospital	3,984,050	0.22%
Lancaster Phase One Group	Apartments	3,982,810	0.22%
Meijer Incorporated	Retail	3,872,470	0.21%
Lowe's Home Centers Inc	Home Improvement	2,728,170	0.15%
Ralston Food Incorporated	Food	2,522,780	0.14%
T & R Valley LTD Partnership	Apartments	2,522,780	0.14%
Spires Group	Apartments	2,187,670	0.12%
Somerford Square	Apartments	2,088,930	0.11%
Total		\$ 55,756,990	3.05%
Total Countywide Valuations		\$ 1,829,849,530	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2010 and 2001 (1)

Table 10

		2010	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC (2)	Public Utility	\$ 96,905,570	46.15%
Ohio Power Company	Public Utility	33,480,120	15.95%
Columbia Gas Transmission	Public Utility	29,875,980	14.23%
South Central Power Company	Public Utility	22,347,200	10.64%
Texas Eastern Transmission LP	Public Utility	7,446,550	3.54%
Columbus Southern Power Company	Public Utility	4,799,590	2.29%
Columbia Gas Of Ohio Inc.	Public Utility	3,144,720	1.50%
Total		<u>\$ 197,999,730</u>	<u>94.30%</u>
Total Countywide Valuations		<u>\$ 209,969,510</u>	

		2001	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power	Public Utility	\$ 26,130,310	28.56%
Columbia Gas Transmission	Public Utility	23,459,950	25.65%
South Central Power	Public Utility	12,286,730	13.43%
Ohio Bell Telephone	Public Utility	13,898,570	15.19%
Texas Eastern Transmission	Public Utility	6,948,330	7.60%
Columbia Gas Of Ohio Incorporated	Public Utility	6,675,090	7.30%
Total		<u>\$ 89,398,980</u>	<u>97.73%</u>
Total Countywide Valuations		<u>\$ 91,473,470</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 collections were based.

(2) Rockies Express Pipeline, LLC is currently appealing their valuation with the County.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2001 (1)

Table 11

		2010	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 998,920	52.86%
Verizon North Inc.	Cellular Telephones	274,090	14.50%
New Par	Cellular Telephones	244,760	12.95%
Cincinnati SMSA Limited Partnership	Cellular Telephones	119,750	6.34%
T-Mobile Central LLC	Cellular Telephones	76,730	4.06%
Sprintcom Inc.	Cellular Telephones	59,090	3.13%
TWC Digital Phone LLC	Cable Television	31,470	1.66%
United Telephone Company of Ohio	Public Utility	21,680	1.15%
Sprint Nextel Corporation	Cellular Telephones	19,890	1.05%
Ameritech Advanced Data Services of Ohio Inc.	Public Utility	15,460	0.82%
Total		\$ 1,861,840	98.52%
Total Countywide Valuations		\$ 1,889,870	

		2001	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 17,359,260	11.75%
Ralston Food Incorporated	Food	6,855,190	4.64%
McDermott Incorporated	Electronics	5,201,710	3.52%
Cyril Scott Company	Paper/Printing	4,253,660	2.88%
Floyd Jordan (dba-Scotts Miracle Gro)	Lawn and Garden	3,507,170	2.37%
Newark Group	Recycled Paper	3,265,460	2.21%
Meijer Incorporated	Retail	2,634,110	1.78%
Hammermill Paper Co.	Paper	2,344,820	1.59%
Lancaster Glass Co	Glass/Packaging	2,299,760	1.56%
Crown Cork & Seal	Light Manufacturing	1,885,780	1.28%
Total		\$ 49,606,920	33.57%
Total Countywide Valuations		\$ 147,791,871	

(1) The amounts presented represent the assessed values upon which 2010 and 2001 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
2010	146.16	\$ 9,837,843,983	\$ 35,082,571	0.36%	\$240.03
2009	143.71	9,382,073,314	37,649,629	0.40%	261.98
2008	142.22	9,887,087,466	39,959,812	0.40%	280.97
2007	141.32	9,013,129,226	42,165,290	0.47%	298.37
2006	140.59	8,719,921,206	44,276,382	0.51%	314.93
2005	138.42	8,438,252,321	46,312,483	0.55%	334.58
2004	136.30	7,646,689,429	37,721,308	0.49%	276.75
2003	132.50	7,428,155,425	35,126,020	0.47%	265.10
2002	128.80	7,245,586,879	19,270,000	0.27%	149.61
2001	127.40	6,080,661,770	19,950,000	0.33%	156.59

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
2010	\$ 1,479,503	\$ 15,323,212	\$ -	\$ 694,796	\$ 1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,475,000	-	491,575
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

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

(1) See Table 17 for personal income and population data

Source: *Fairfield County Auditor's Office*

Table 13

Business-Type Activities								
General Obligation Bonds	Bond Anticipation Notes	EPA Loan	Recovery Zone Bonds	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 19,759,359	\$ -	\$ 666,854	\$ 3,300,000	\$ 55,624	\$ 18,208	\$ 42,303,532	0.85%	\$ 289.44
21,070,580	500,000	873,966	-	59,903	25,140	43,267,221	0.90%	301
22,275,103	-	1,073,937	-	64,182	17,566	45,158,646	0.97%	317.52
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

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2010	2009	2008	2007
Total assessed property value.....	\$ 3,347,918,370	\$ 3,232,512,360	\$ 3,237,383,407	\$ 2,972,904,574
Total outstanding debt:				
General obligation bonds payable.....	\$ 35,980,000	\$ 37,320,000	\$ 39,610,000	\$ 41,455,000
Recovery zone bonds payable.....	3,300,000	-	-	-
Notes payable.....	-	1,890,000	1,475,000	1,350,000
Loans payable.....	694,796	684,528	-	52,220
Special assessment bonds payable.....	1,430,000	1,735,000	2,020,000	2,295,000
OPWC sewer loan payable.....	55,624	59,903	64,182	68,461
EPA refunding loan payable.....	666,854	873,966	1,073,937	1,267,012
Total gross indebtedness.....	<u>42,127,274</u>	<u>42,563,397</u>	<u>44,243,119</u>	<u>46,487,693</u>
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)
General obligation bonds payable for a jail facility and a juvenile detention center.....	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)
General obligation bonds payable from business type activities.....	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)
Recovery zone bonds payable.....	(3,300,000)	-	-	-
Notes payable.....	-	(500,000)	-	(350,000)
Special assessment bonds payable.....	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)
OPWC sewer loan payable.....	(55,624)	(59,903)	(64,182)	(68,461)
EPA refunding loan payable.....	(666,854)	(873,966)	(1,073,937)	(1,267,012)
Amount available in the debt service fund for general obligations.....	(387,984)	(341,302)	(453,417)	(606,255)
Total net debt applicable to debt limit.....	<u>12,976,812</u>	<u>14,538,226</u>	<u>14,536,583</u>	<u>14,650,965</u>
Overall legal debt limit.....(1)	82,197,959	79,312,809	79,434,585	72,822,614
Legal debt margin.....	<u>\$ 69,221,147</u>	<u>\$ 64,774,583</u>	<u>\$ 64,898,002</u>	<u>\$ 58,171,649</u>
Legal debt margin within debt limit.....	84.21%	81.67%	81.70%	79.88%
Unvoted debt limitation				
1% of assessed valuation.....	\$ 33,479,184	\$ 32,325,124	\$ 32,373,834	\$ 29,729,046
Total gross indebtedness.....	42,127,274	42,563,397	44,243,119	46,487,693
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)
General obligation bonds payable due to jail facilities and a juvenile detention center.....	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)
General obligation bonds payable from business type activities.....	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)
Recovery zone bonds payable.....	(3,300,000)	-	-	-
Notes payable.....	-	(500,000)	-	(350,000)
Special assessment bonds payable.....	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)
OPWC sewer loan payable.....	(55,624)	(59,903)	(64,182)	(68,461)
EPA refunding loan payable.....	(666,854)	(873,966)	(1,073,937)	(1,267,012)
Amount available in the debt service fund for general obligations.....	(387,984)	(341,302)	(453,417)	(606,255)
Net debt within unvoted debt limitation.....	<u>12,976,812</u>	<u>14,538,226</u>	<u>14,536,583</u>	<u>14,650,965</u>
Unvoted legal debt margin within 1% limitations.....	<u>\$ 20,502,372</u>	<u>\$ 17,786,898</u>	<u>\$ 17,837,251</u>	<u>\$ 15,078,081</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	61.24%	55.02%	55.10%	50.72%

(1) Debt limit is a total 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, 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

2006	2005	2004	2003	2002	2001
<u>\$ 2,919,612,545</u>	<u>\$ 2,858,817,163</u>	<u>\$ 2,578,980,783</u>	<u>\$ 2,501,406,662</u>	<u>\$ 2,437,054,497</u>	<u>\$ 2,069,114,871</u>
\$ 43,525,000	\$ 45,520,000	\$ 37,080,000	\$ 34,600,000	\$ 19,270,000	\$ 19,950,000
-	-	-	-	-	-
1,735,000	2,322,000	10,820,000	16,448,000	25,701,632	21,175,000
79,067	104,816	194,501	517,000	-	-
2,560,000	2,841,000	3,110,715	1,847,000	2,031,367	1,158,000
72,739	77,018	81,297	100,000	-	-
1,453,429	1,633,419	1,807,202	1,974,993	2,136,998	2,293,417
<u>49,425,235</u>	<u>52,498,253</u>	<u>53,093,715</u>	<u>55,486,993</u>	<u>49,139,997</u>	<u>44,576,417</u>
(1,595,000)	(1,730,000)	(1,865,000)	(355,000)	(375,000)	(395,000)
(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)	(2,145,000)
(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)	(10,365,000)
-	-	-	-	-	-
(700,000)	(900,000)	(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)
(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)
(72,739)	(77,018)	(81,297)	(100,000)	-	-
(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)
<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>
<u>15,532,206</u>	<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>	<u>17,401,404</u>
<u>71,490,314</u>	<u>69,970,429</u>	<u>62,974,520</u>	<u>61,035,167</u>	<u>59,426,362</u>	<u>50,227,872</u>
<u>\$ 55,958,108</u>	<u>\$ 53,363,712</u>	<u>\$ 46,652,966</u>	<u>\$ 43,193,520</u>	<u>\$ 42,188,395</u>	<u>\$ 32,826,468</u>
78.27%	76.27%	74.08%	70.77%	70.99%	65.36%
\$ 29,196,125	\$ 28,588,172	\$ 25,789,808	\$ 25,014,067	\$ 24,370,545	\$ 20,691,149
49,425,235	52,498,253	53,093,715	55,486,993	49,139,997	44,576,417
(1,595,000)	(1,730,000)	(1,865,000)	(355,000)	(375,000)	(395,000)
(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)	(2,145,000)
(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)	(10,365,000)
-	-	-	-	-	-
(700,000)	(900,000)	(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)
(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)
(72,739)	(77,018)	(81,297)	(100,000)	-	-
(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)
<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>
<u>15,532,206</u>	<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>	<u>17,401,404</u>
<u>\$ 13,663,919</u>	<u>\$ 11,981,455</u>	<u>\$ 9,468,254</u>	<u>\$ 7,172,420</u>	<u>\$ 7,132,578</u>	<u>\$ 3,289,745</u>
46.80%	41.91%	36.71%	28.67%	29.27%	15.90%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Net available revenue:				
Gross revenues (1)	\$ 3,410,013	\$ 3,254,360	\$ 3,243,856	\$ 3,125,034
Less:				
Operating expenses (2)	1,665,860	2,204,221	1,984,057	2,092,687
Net available revenue	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>
Debt service EPA loan:				
Principal	\$ 207,112	\$ 199,971	\$ 193,075	\$ 186,417
Interest	29,122	36,263	43,158	49,817
EPA coverage	<u>7.38</u>	<u>4.45</u>	<u>5.33</u>	<u>4.37</u>
Debt service OPWC loan:				
Principal	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278
Interest	-	-	-	-
OPWC coverage	<u>407.61</u>	<u>245.42</u>	<u>294.41</u>	<u>241.32</u>
Total debt service:				
Principal	\$ 211,391	\$ 204,250	\$ 197,354	\$ 190,695
Interest	29,122	36,263	43,158	49,817
Total coverage	<u>7.25</u>	<u>4.37</u>	<u>5.24</u>	<u>4.29</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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 3,154,316	\$ 3,003,839	\$ 2,676,737	\$ 2,588,111	\$ 2,392,596	\$ 1,935,015
1,716,500	1,670,068	1,607,469	1,528,066	1,315,128	1,355,087
<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>	<u>\$ 1,060,045</u>	<u>\$ 1,077,468</u>	<u>\$ 579,928</u>
\$ 179,990	\$ 173,783	\$ 167,791	\$ 162,005	\$ 156,419	\$ 151,025
56,243	62,451	68,442	74,229	79,815	85,209
<u>6.09</u>	<u>5.65</u>	<u>4.53</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>
\$ 4,279	\$ 4,279	\$ 4,279	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>336.02</u>	<u>311.70</u>	<u>249.89</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 184,269	\$ 178,062	\$ 172,070	\$ 162,005	\$ 156,419	\$ 151,025
56,243	62,451	68,442	74,229	79,815	85,209
<u>5.98</u>	<u>5.55</u>	<u>4.45</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND SEVEN YEARS AGO

Table 16

December 31, 2010

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,714	1	2.28%
Anchor Hocking	Manufacturer-Glassware	1,201	2	1.59%
Pickerington Schools	Public School	1,093	3	1.45%
Fairfield County	Government	803	4	1.07%
Walmart	Retail	792	5	1.05%
Lancaster City Schools	Public School	698	6	0.93%
Kroger	Retail	631	7	0.84%
TS Trim	Manufacturing	522	8	0.69%
Giant Eagle	Retail	475	9	0.63%
City of Lancaster	Government	438	10	0.58%
Total		<u>8,367</u>		<u>11.11%</u>
Total Employment Within County		<u>75,300</u>		

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

December 31, 2003

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,003	2	1.51%
Fairfield County	Government	817	3	1.23%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.75%
Ralston Foods	Manufacturer Food Products	450	5	0.67%
Cyrrill Scott Company, Inc.	Commercial Printer	375	6	0.56%
Gorsuch Enterprises	Real Estate Developer	250	7	0.38%
Glassfloss Industries, Inc.	Manufacturer-Air Filtration	250	8	0.38%
Midwest Fabricating	Manufacturer-Cold Formed Parts	240	9	0.36%
Crestview Nursing & Rehabilitation	Education	240	10	0.36%
Total		<u>6,125</u>		<u>9.21%</u>
Total Employment Within County		<u>66,500</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)
2010	146,156 a	\$ 4,978,804,140	\$ 34,065	52,290 b	37.1 a
2009	143,712 c	4,806,591,552	33,446	58,019 d	36.2 a
2008	142,223 a	4,669,749,982	32,834	58,019 b	36.2 a
2007	141,318 a	4,556,374,956	32,242	51,631 b	36.2 a
2006	140,591 a	4,444,081,510	31,610	47,962 b	36.2 a
2005	138,420 a	4,289,635,800	30,990	47,962 b	36.2 a
2004	136,300 a	4,141,202,900	30,383	47,962 b	36.2 a
2003	132,500 a	3,894,572,500	29,393	47,962 b	36.2 a
2002	128,800 a	3,728,244,800	28,946	47,962 b	36.2 a
2001	127,400 a	3,646,952,400	28,626	47,962 b	36.2 a

(1) Source: U.S. Census

(a) Based upon U.S. Census estimates.

(b) U.S. Census Bureau Fact Finder

(c) For 2009, estimates are not available due to 2010 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 1999 through 2008 and the Fairfield County Auditor's Office for 2008 and 2009

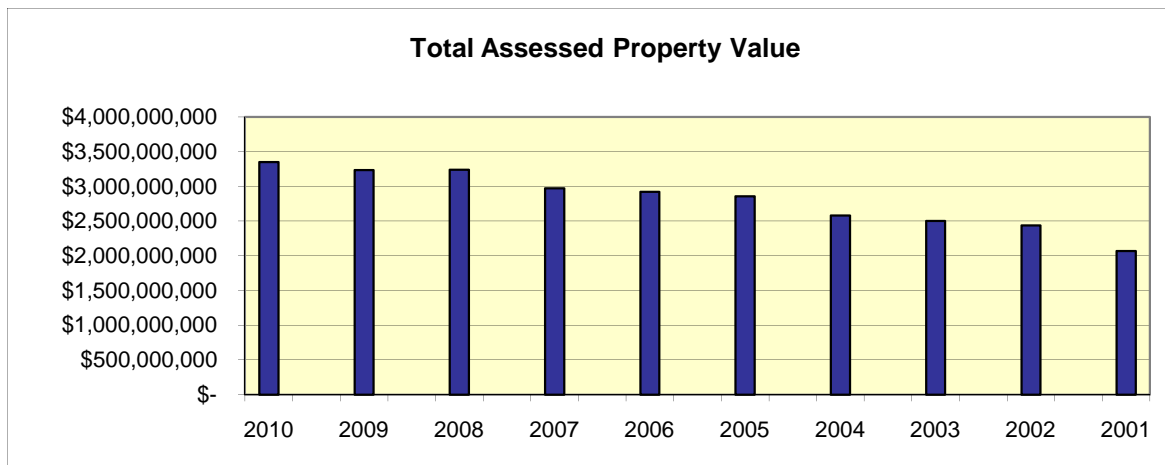
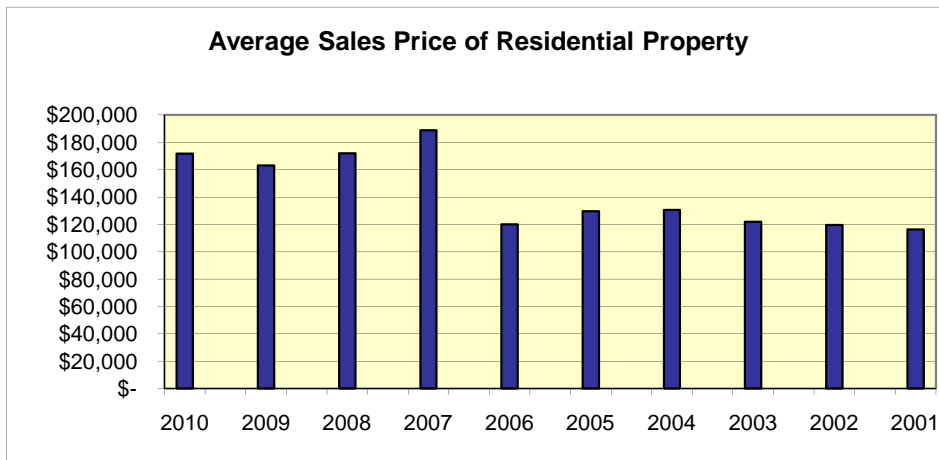


Table 17

Educational Attainment: Bachelor's Degree or Higher	School Enrollment	Unemployment Rate	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
23.3% b	25,316	8.80%	\$ 171,590	\$ 3,347,918,370
20.8 b	25,167	8.50%	163,100	3,232,512,360
20.8 b	24,825	5.70%	172,000	3,237,383,407
20.8 b	24,708	5.00%	188,857	2,972,904,574
20.8 b	24,568	4.80%	120,019	2,919,612,545
20.8 b	24,118	4.70%	129,482	2,858,817,163
20.8 b	23,668	4.60%	130,586	2,578,980,783
20.8 b	23,216	4.50%	121,805	2,501,406,662
20.8 b	22,232	4.20%	119,417	2,437,054,497
20.8 b	22,251	3.00%	116,234	2,069,114,871



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	25	25	25	24	23
Auditor.....	34	35	33	32	32
Treasurer.....	7	8	8	8	8
Prosecutor.....	20	21	21	20	21
Board of Elections.....	13	14	20	56	20
Recorder.....	5	5	5	6	6
Total-Legislative and Executive.....	<u>104</u>	<u>108</u>	<u>112</u>	<u>146</u>	<u>110</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	10	13	16	16	16
Domestic Relations Court.....	10	9	8	8	8
Juvenile Court.....	23	17	20	21	17
Probate Court.....	8	7	8	8	6
Clerk of Courts.....	35	40	44	40	40
Municipal Court Clerk.....	1	0	0	0	0
Total-Judicial.....	<u>87</u>	<u>86</u>	<u>96</u>	<u>93</u>	<u>87</u>
<u>Public Safety</u>					
Emergency Management.....	4	3	3	3	2
Prosecutor-Victims of Crime.....	4	4	4	3	3
Common Pleas Court.....	10	7	5	5	5
Juvenile Court - Youth Services.....	11	15	13	8	8
Juvenile Probation.....	17	17	17	17	17
Coroner.....	3	3	3	3	3
Fairfield-Hocking Major Crimes Unit.....	1	1	1	2	2
Sheriff.....	130	135	140	138	130
Total-Public Safety.....	<u>180</u>	<u>185</u>	<u>186</u>	<u>179</u>	<u>170</u>
<u>Public Works</u>					
Engineer.....	58	62	58	58	59
Total-Public Works.....	<u>58</u>	<u>62</u>	<u>58</u>	<u>58</u>	<u>59</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	6	6	6	6	7
Developmental Disabilities.....	140	138	136	134	142
Mental Health.....	7	7	9	9	10
Total-Health.....	<u>153</u>	<u>151</u>	<u>151</u>	<u>149</u>	<u>159</u>
<u>Human Services</u>					
Veterans Services.....	14	14	14	14	14
Job and Family Services.....	183	173	222	221	211
Total-Human Services.....	<u>197</u>	<u>187</u>	<u>236</u>	<u>235</u>	<u>225</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	15	15	12	13	14
Fairfield County Water District.....	9	10	11	11	11
Total-Enterprise.....	<u>24</u>	<u>25</u>	<u>23</u>	<u>24</u>	<u>25</u>
Total Employees.....	<u>803</u>	<u>804</u>	<u>862</u>	<u>884</u>	<u>835</u>

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

Source: Fairfield County Auditor's Office

Table 18

2005	2004	2003	2002	2001
22	25	32	31	32
31	35	37	36	35
8	9	9	9	9
18	18	18	18	18
12	12	12	11	12
6	8	8	8	7
<u>97</u>	<u>107</u>	<u>116</u>	<u>113</u>	<u>113</u>
17	17	18	18	18
8	8	8	8	8
16	10	5	4	4
7	7	8	8	7
39	33	38	38	34
1	1	1	1	1
<u>88</u>	<u>76</u>	<u>78</u>	<u>77</u>	<u>72</u>
2	2	1	2	1
3	3	3	3	0
4	4	4	5	5
8	13	13	13	17
17	16	18	17	16
3	3	3	3	3
3	3	3	3	2
129	147	153	142	136
<u>169</u>	<u>191</u>	<u>198</u>	<u>188</u>	<u>180</u>
59	63	64	55	55
<u>59</u>	<u>63</u>	<u>64</u>	<u>55</u>	<u>55</u>
6	7	7	7	7
139	134	133	128	118
8	8	8	8	9
<u>153</u>	<u>149</u>	<u>148</u>	<u>143</u>	<u>134</u>
14	14	14	14	12
185	175	175	195	195
<u>199</u>	<u>189</u>	<u>189</u>	<u>209</u>	<u>207</u>
15	17	16	14	14
10	7	8	7	9
<u>25</u>	<u>24</u>	<u>24</u>	<u>21</u>	<u>23</u>
<u>790</u>	<u>799</u>	<u>817</u>	<u>806</u>	<u>784</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST SIX YEARS

Table 19

	2010	2009	2008	2007	2006	2005
General Government -Legislative and Executive						
Commissioners.....						
Number of resolutions passed.....	1,558	1,571	1,389	1,358	1,280	1,311
Number of meetings.....	52	52	52	52	52	52
Auditor.....						
Number of checks/vouchers issued.....	27,655	27,451	28,553	25,433	25,992	26,146
Number of personal property returns.....	23	20	182	341	450	534
Number of exempt conveyances.....	1,532	1,675	1,858	1,988	2,030	2,236
Number of non-exempt conveyances.....	2,432	2,338	2,626	3,162	3,706	3,991
Number of real estate transfers.....	5,269	5,298	6,276	6,831	8,191	10,049
Number of parcels billed.....	66,954	66,850	66,816	66,372	66,621	65,890
Prosecutor.....						
Number of criminal cases.....	541	431	454	490	479	445
Board of Elections.....						
Registered voters.....	102,716	104,708	106,582	98,373	96,593	93,218
Actual voters last general election.....	51,100	39,489	72,665	31,061	55,657	40,052
Percentage of registered voters that voted.....	49.75%	37.71%	68.18%	31.57%	57.62%	42.97%
Recorder.....						
Number of deeds recorded.....	3,826	3,834	4,301	5,010	5,907	6,440
Number of mortgages recorded.....	5,960	6,464	5,915	8,094	10,673	12,214
Number of military discharges recorded.....	36	19	30	63	43	42
Buildings and Grounds.....						
Number of commissioner owned buildings.....	32	33	33	33	34	34
Square footage of buildings.....	421,822	442,923	442,923	704,979	740,979	704,979
Data Processing.....						
Number of users served.....	148	146	193	179	70	70
General Government -Judicial						
Common Pleas Court.....						
Number of civil cases filed.....	2,436	2,440	2,393	2,375	2,111	1,932
Number of criminal cases filed.....	701	649	713	711	665	688
Domestic Relations Court.....						
Number of petitions for dissolution of marriage.....	266	282	244	252	273	263
Number of complaints for divorce.....	365	382	352	575	603	677
Number of complaints to determine parentage.....	214	243	272	308	344	308
Juvenile Court.....						
Number of delinquency cases (new and transferred).....	480	535	654	666	670	596
Number of traffic ticket cases.....	806	837	838	1,021	1,031	1,068
Number of abuse/neglect/dependency cases.....	286	269	319	265	215	198
Probate Court.....						
Number of marriage licenses issued.....	835	767	815	840	822	814
Number of civil cases filed.....	56	35	77	33	49	46
Number of estates filed.....	534	566	587	563	539	595
Number of guardianships filed.....	71	72	59	76	73	86
Clerk of Courts.....						
Number of civil cases filed.....	1,591	1,687	1,598	1,597	1,355	1,145
Number of criminal cases filed.....	541	431	454	491	484	444
Number of foreclosure cases filed.....	963	1,017	961	905	755	617

(continued)

Fairfield County, Ohio

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

(Continued)

Table 19

	2010	2009	2008	2007	2006	2005
Public Safety						
Emergency Management.....						
Number of emergency responses.....	2	4	12	9	6	8
Coroner.....						
Number of autopsies performed.....	27	41	19	24	16	9
Number of cases investigated.....	295	86	93	78	225	171
Sheriff.....						
Prisoners booked.....	4,667	4,534	4,473	4,156	4,318	4,197
Prisoners released.....	4,667	4,507	4,405	4,209	4,240	4,169
Number of citations issued.....	1,551	910	1,620	893	1,078	1,291
Number of court security hours.....	2,080	2,080	2,080	2,080	2,080	2,080
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of citations issued.....	52	48	47	54	71	91
Engineer.....						
Miles of road resurfaced.....	16	13	11	5	8	5
Miles of road chip and seal coated.....	38	39	37	23	33	24
Number of bridges replaced/improved.....	6	6	3	4	6	5
Number of culverts built/replaced/improved.....	9	19	23	27	26	55
Health						
Dog and Kennel.....						
Number of dog tags issued.....	26,136	25,296	25,414	24,251	23,406	21,320
Number of kennel tags issued.....	359	300	373	214	187	168
Developmental Disabilities.....						
Number of students enrolled early intervention.....	223	212	103	102	88	95
Number of students enrolled preschool.....	27	23	23	19	22	21
Number of students enrolled school age.....	32	32	37	32	35	24
Number served by workshop.....	175	197	197	225	186	176
Mental Health.....						
Client count adults.....	2,998	2,806	1,683	1,663	2,563	2,563
Client count youths.....	1,157	1,088	739	604	1,214	1,157
Human Services						
Veterans Services.....						
Number of clients served.....	623	526	705	541	558	589
Amount of benefits paid.....	\$422,380	\$430,381	\$458,391	\$373,356	\$349,102	\$345,236
Number of clients transported.....	1,424	1,143	1,544	1,248	1,297	1,023
Job and Family Services.....						
Average client count-food stamps.....	18,736	16,077	11,022	9,765	9,506	8,094
Medicaid caseload.....	22,139	20,339	17,148	15,980	15,809	15,633
Average client count-worknet.....	2,320	2,752	2,027	1,480	1,491	1,141
Average client count-day care.....	1,702	1,497	1,438	1,311	1,155	830
Children's Services.....						
Monthly average child custody.....	145	146	182	217	190	165
Adoption finalizations.....	12	21	37	26	29	31
Total inquiries.....	4,960	5,197	5,043	4,410	3,785	3,446
Child Support Enforcement Agency.....						
Open child support cases.....	9,587	9,551	8,345	8,828	8,306	8,415
IV-D cases with support orders.....	7,444	7,810	6,680	6,486	7,757	5,858
Percentage collected.....	69.93%	69.93%	71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

(Continued)

Table 19

	2010	2009	2008	2007	2006	2005
<u>Enterprise Funds</u>						
Sewer.....						
Average daily sewage treated (MGD).....	2,188,000	2,073,000	2,315,000	2,310,000	2,390,000	2,209,000
Customer accounts.....	5,942	5,910	5,901	5,870	5,847	5,770
Water.....						
Average daily water treated (MGD).....	1,790,000	1,782,000	1,663,000	1,744,800	1,560,820	1,600,000
Customer accounts.....	5,239	5,154	5,132	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 SEVEN YEARS

Table 20

	2010	2009	2008	2007	2006	2005	2004
<u>General Government -Legislative and Executive</u>							
Commissioners.....							
Administrative office space (square feet).....	366	365	341	332	352	372	368
Auditor.....							
Administrative office space (square feet).....	1,518	1,563	1,364	1,330	1,458	1,490	1,684
Treasurer.....							
Administrative office space (square feet).....	366	417	390	380	402	426	421
Prosecutor.....							
Administrative office space (square feet).....	501	145	136	122	135	125	123
Board of Elections.....							
Administrative office space (square feet).....	464	497	664	1,812	685	435	430
Recorder.....							
Administrative office space (square feet).....	260	260	244	285	302	319	316
Buildings and Grounds-Maintenance.....							
Administrative office space (square feet).....	179	192	179	175	185	196	194
Data Processing.....							
Administrative office space (square feet).....	262	260	244	190	151	160	158
<u>General Government -Judicial</u>							
Common Pleas Court.....							
Number Of court rooms.....	2	2	2	2	2	2	2
Domestic Relations Court.....							
Number Of court rooms.....	3	3	2	2	2	2	2
Juvenile Court.....							
Number Of court rooms.....	2	2	1	1	1	1	1
Probate Court.....							
Number Of court rooms.....	1	1	1	1	1	1	1
Clerk of Courts.....							
Administrative office space legal (square feet).....	656	609	529	476	504	666	615
Administrative office space title (square feet).....	305	319	284	236	249	233	153
<u>Public Safety</u>							
Emergency Management.....							
Number of emergency response vehicles.....	4	4	4	3	3	3	2
Coroner.....							
Number of emergency response vehicles.....	1	1	2	2	2	2	2
Sheriff-Main Jail.....							
Jail capacity.....	26	26	26	26	26	26	26
Number of cruisers.....	39	39	38	34	41	40	39
Sheriff-MSMJ.....							
Jail capacity.....	61	61	61	61	61	61	61

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST SEVEN YEARS

(Continued)

Table 20

	2010	2009	2008	2007	2006	2005	2004
Public Works							
Sheriff-Road and Bridge Weights.....							
Number of patrol vehicles.....	1	1	1	1	1	1	1
Engineer.....							
Centerline miles of roads.....	361.661	361.97	362.35	362.35	362.76	359.40	350.99
Number of vehicles.....	56	57	53	56	58	60	54
Health							
Dog and Kennel.....							
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432	432
Number of vehicles.....	4	4	4	4	5	4	5
Mental Retardation.....							
Number of busses.....	4	5	5	5	10	12	12
Number of schools.....	1	1	1	1	1	1	1
Number of workshops.....	1	1	1	1	1	1	1
Mental Health.....							
Number of facilities.....	1	1	1	1	1	1	1
Human Services							
Veterans Services.....							
Administrative office space (square feet).....	34	34	31	35	35	35	35
Number of vehicles.....	5	5	5	6	6	5	5
Job and Family Services.....							
Administrative office space (square feet).....	5,526	12,891	15,469	15,017	15,178	14,082	13,171
Workforce Development.....							
Number of vehicles.....	1	1	1	1	1	1	1
Community Services & Child Protective Services.....							
Number of vehicles.....	15	13	13	14	12	14	11
Child Support Enforcement Agency.....							
Number of vehicles.....	0	0	0	0	2	2	2
Enterprise Funds							
Sewer.....							
Number of treatment facilities.....	5	5	5	5	5	5	5
Feet of sewer lines.....	770,757	770,757	759,618	756,025	742,012	742,012	734,492
Water.....							
Number of treatment facilities.....	2	2	2	2	2	2	2
Feet of water lines.....	623,983	623,983	606,420	600,753	587,570	585,766	562,848

Source: Fairfield County Departments

Information prior to 2004 is not available



Dave Yost • Auditor of State

FAIRFIELD COUNTY 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 13, 2011