

Dave Yost • Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

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	\$ 1,104
Cash Assistance National School Lunch Program	56164	10.555	12,478
Total Nutrition Cluster			<u>13,582</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1213-11-0033 / G-1415-11-5353	10.561	<u>437,029</u>
Total U.S. Department of Agriculture			<u>450,611</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	<u>597,338</u>
Total U.S. Department of Commerce			<u>597,338</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-10-1AV-1 B-F-12-1AV-1 B-C-12-1AV-1 B-F-11-1AV-1 B-Z-08-1AV-1	14.228	504 278,820 101,055 167,000 14,337
Total Community Development Block Grant Program			<u>561,716</u>
HOME Investment Partnerships Program	B-C-10-1AV-2 B-C-12-1AV-2	14.239	3,000 45,181
Total HOME Investment Partnerships Program			<u>48,181</u>
Total U.S. Department of Housing & Urban Development			<u>609,897</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Supervised Visitation, Safe Havens for Children	N/A	16.527	67,905
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2013-VAGENE-346 2014-VAGENE-346	16.575	83,545 35,627
Total Crime Victim Assistance Program			<u>119,172</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program Cluster: Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-C01-6975 2011-JG-A01-6286 2012-JG-A01-6286	16.738	57,562 4,693 58,319
ARRA - Edward Byrne Memorial Justice Assistance Grant Program ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-R01-2360 2012-JG-LLE-5368	16.803	26,647 4,097
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			<u>151,318</u>
Total U.S. Department of Justice			<u>338,395</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Workforce Investment Act, Area 21 - Ross</i>			
<i>County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	
Adult Administration			\$ 9,161
Adult			227,675
Total WIA Adult Program			<u>236,836</u>
WIA Youth Activities Program	7323	17.259	
Youth Activities Administration			8,827
Youth			193,801
Total WIA Youth			<u>202,628</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	
Dislocated Worker Administration			9,139
Dislocated Worker			123,422
Total WIA Dislocated Workers			<u>132,561</u>
Total Workforce Investment Act Cluster			<u>572,025</u>
Total U.S. Department of Labor			<u>572,025</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program	N/A	20.106	598,095
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	23,671
	PID 81923		9,119
	PID 84881		3,310
	PID 80761		55,861
	PID 82213		30,097
	PID 95781		31,457
	PID 75143		504,465
Total Highway Planning & Construction Program			<u>657,980</u>
State and Community Highway Safety	SC-2013-00-00-00-333-00	20.600	14,671
Alcohol Impaired Driving Countermeasures Incentive Grants Program	HVEO-2013-23-00-00-00392-00	20.601	5,177
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	HM-HMP-0302-12-01-00	20.703	35,676
Total U.S. Department Transportation			<u>1,311,599</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States Program	56164	84.027	25,480
Special Education Preschool Grants	56164	84.173	10,191
Total Special Education Cluster			<u>35,671</u>
<i>Passed Through Ohio Mental Health and Addiction Services (Ohio MHAS):</i>			
Special Education - Grants for Infants and Families Program	ODH-02310021HG0413	84.181	62,542
	ODH-02310021HG0514		106,620
Total Special Education - Grants for Infants and Families Program			<u>169,162</u>
Total U.S. Department of Education			<u>204,833</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Child Support Enforcement Demonstrations and Special Projects	N/A	93.601	81,919
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRC5G061001-03	93.008	1,044
	5MRC5G101005-03		245
			<u>1,289</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)			
<i>Passed Through Ohio MHAS:</i>			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups Program	31-6400066	93.243	\$ 118,673
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1213-11-0033 / G-1415-11-5353	93.556	286,836
Temporary Assistance for Needy Families Program	G-1213-11-0033 / G-1415-11-5353	93.558	2,248,336
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families Program-OWIP	7323		<u>14,035</u>
Total Temporary Assistance for Needy Families			2,262,371
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Support Enforcement Program	G-1213-11-0033 / G-1415-11-5353	93.563	1,188,321
Child Care & Development Block Grant Program Cluster: Child Care & Development Block Grant Program	G-1213-11-0033 / G-1415-11-5353	93.575	184,977
Community-Based Child Abuse Prevention Grant	G-1213-11-0033 / G-1415-11-5353	93.590	2,000
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	6,283
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1213-11-0033 / G-1415-11-5353	93.645	81,588
Foster Care_Title IV-E Program	G-1213-06-0162 G-1213-11-0033 / G-1415-11-5353	93.658	1,147,276 <u>708,678</u>
Total Foster Care_Title IV-E Program			1,855,954
Adoption Assistance Program	G-1213-11-0033 / G-1415-11-5353	93.659	765,018
Social Services Block Grant	G-1213-11-0033 / G-1415-11-5353	93.667	1,002,256
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	44,675
<i>Passed Through Ohio MHAS:</i>			
Social Services Block Grant Program	31-6400066	93.667	<u>53,513</u>
Total Social Services Block Grant Program			1,100,444
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Chafee Foster Care Independence Program	G-1213-11-0033 / G-1415-11-5353	93.674	149,198
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Children's Health Insurance Program (CHIP)	31-6400066	93.767	1,626
<i>Passed Through Ohio MHAS:</i>			
Medical Assistance Program	31-6400066	93.778	960
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Medical Assistance Program	G-1213-11-0033 / G-1415-11-5353	93.778	1,109,917
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300013	93.778	359,011
<i>Passed Through Ohio MHAS:</i>			
Medical Assistance Program	MC-16	93.778	<u>34,445</u>
Total Medical Assistance Program			1,504,333

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2013

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 MHAS:</i>			
Block Grants for Community Mental Health Services Program	31-6400066	93.958	\$ 66,828
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	569,517
Total U.S. Department of Health and Human Services			<u>10,227,175</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	FEMA-DR-4077-OH	97.036	2,224
Hazard Mitigation Grant Program	FEMA-DR-1805-OH	97.039	-
Emergency Management Performance Grants Program	EMW-2012-EP-00004-S01 EMW-2013-EP-00060-S01	97.042	45,038 53,911
Total Emergency Management Performance Grants Program			<u>98,949</u>
Homeland Security Grant Program	2010-SS-T0-0012 EMW-2011-SS-00070	97.067	4,482 12,966
Total Homeland Security Grant Program			<u>17,448</u>
Total U.S. Department of Homeland Security			<u>118,621</u>
Total Federal Awards Expenditures			<u>\$ 14,430,494</u>

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio MHAS to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE 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. Activity in the CDBG revolving loan fund during 2013 is as follows:

Beginning Loans Receivable Balance as of January 1, 2013	\$186,320
New Loans Made	0
Loan Principle Payments	<u>(61,459)</u>
Ending Loans Receivable Balance as of December 31, 2013	<u>\$124,861</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2012	\$103,550
Administrative Costs Expended During 2013	2,561

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2013, the County estimates \$44,430 to be uncollectible.

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

(Continued)

NOTE E - REVOLVING LOAN PROGRAMS (Continued)

Economic Development (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 \$599,834 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA revolving loan fund during 2013 is as follows:

Beginning Loans Receivable Balance as of January 1, 2013	\$298,337
New Loans Made	90,000
Loan Principle Payments	<u>(87,881)</u>
Ending Loans Receivable Balance as of December 31, 2013	<u>\$300,456</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2013	\$504,992
Administrative Costs Expended During 2013	5,051

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2013, the County estimates \$28,067 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.

NOTE G - OHIO DEPARTMENT OF ALCOHOL AND DRUG ADDICTION SERVICES AND OHIO DEPARTMENT OF MENTAL HEALTH MERGER

On July 1, 2013, Ohio Department of Alcohol and Drug Addiction Services and Ohio Department of Mental Health merged to create Ohio Mental Health and Addiction Services (Ohio MHAS). The Schedule reflects the name of the new agency.

NOTE H - COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$4,940. The Cost Report settlement was for settlement of the difference between the statewide payment rates and the calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013**

(Continued)

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2013, the County made allowable transfers of \$130,408 from the Child Care and Development Block Grant (93.575) program to Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$184,977 on the Child Care and Development Block Grant program. The amount reported for the Child Care and Development Block Grant program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the Child Care and Development Block Grant program during fiscal year 2013 and the amount transferred to the TANF program.

Child Care and Development Block Grant	\$ 315,385
Transfer to Temporary Assistance for Needy Families	<u>(130,408)</u>
Total Child Care and Development Block Grant	<u>\$ 184,977</u>

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 23, 2014. 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 from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. The financial statements of Fairfield Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Columbus, Ohio

June 23, 2014



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable 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, 2013. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 23, 2014. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2014

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(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	Unmodified
(d)(1)(vi)	Are there any reportable findings under §.510(a)?	No
(d)(1)(vii)	Major Programs (list):	Supplemental Nutrition Assistance Program (SNAP) - CFDA #10.561; Economic Adjustment Assistance Program - CFDA #11.307; Community Development Block Grant Program (CDBG) - CFDA #14.228; Highway Planning & Construction Program - CFDA #20.205; Child Support Enforcement Program - CFDA #93.563; Adoption Assistance Program - CFDA #93.659; Block Grants for Prevention & Treatment of Substance Abuse Program - CFDA #93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$432,915 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2013
(Continued)

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

FAIRFIELD COUNTY, OHIO
Comprehensive Annual Financial Report



For the Year Ended December 31, 2013
Issued by Jon A. Slater, Jr.
Fairfield County Auditor

About the Cover – General William Tecumseh Sherman and the Sherman House Museum

General William Tecumseh Sherman, top right photo, is best remembered for his leadership during the Civil War. Beginning with the battle at First Bull Run, Virginia (July 1861), he led troops through Shiloh, Corinth, Vicksburg, Chattanooga, Atlanta, the March to the Sea (November & December 1864), and Columbia, South Carolina. In Durham, North Carolina, he remembered Lincoln's instructions, "Let them up easy," when he offered Confederate General Joe Johnson lenient terms of surrender on April 26, 1865.

The Sherman House Museum in Lancaster, Ohio, top left photo, is the birthplace of General William Tecumseh Sherman, his younger brother U.S. Senator John Sherman and home of the Sherman family. The Sherman House is listed on the National Register of Historic Places, Civil War Preservation Trail and has been a memorial to the family since 1951. It is owned and operated by the Fairfield Heritage Association.

The original frame home built in 1811 consists of a parlor/dining room, kitchen, bedroom, and children's bedroom. The Sherman family added onto the house in 1816, including a parlor and study. All of these rooms have been restored to look as they would have when the Sherman's lived here. A brick front was added to the house in 1870 and this Victorian parlor is furnished almost completely with furniture owned by General and Ellen Sherman when they lived in New York City after his retirement. It includes a parlor set originally owned by General Ulysses S. and Julia Grant. One of the bedrooms, bottom left photo, is that of Charles and Mary Sherman. One upstairs bedroom houses family memorabilia, another is a re-creation of General Sherman's Civil War field tent which contains several items that he used during the war and a sound and light presentation depicting his passion for the Union. The museum also has a room displaying an excellent exhibit of Civil War artifacts, guns, and Grand Army of the Republic memorabilia.

The cannon, bottom right photo, was donated to the museum by Joe Rockey who had it restored with all original hardware. It is an authentic 3-inch ordinance rifle known as a Rodman Cannon, used by Union forces. The barrel was cast in 1862.

The Sherman House Museum is opened April 1 – December 21, Tuesday-Sunday, from 12-4 pm. For group tours call 740-654-9923.

All photos courtesy of the Fairfield County Visitors & Convention Bureau. Information regarding the photos courtesy of the Fairfield Heritage Association.

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

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

A PDF version of this report is available online at:
http://www.co.fairfield.oh.us/auditor/Annual%20finance%20reports/Financial_Reports_lead_page.htm

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2013



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

http://www.co.fairfield.oh.us/auditor/Annual%20finance%20reports/Financial_Reports_lead_page.htm

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Fairfield County, Ohio

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Introductory Section



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Jon A. Slater, Jr.

210 East Main Street
Lancaster, Ohio 43130-3882

FAIRFIELD COUNTY AUDITOR

Voice (740) 652-7020
Fax (740) 687-6781

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2013. 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, 2013, 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.

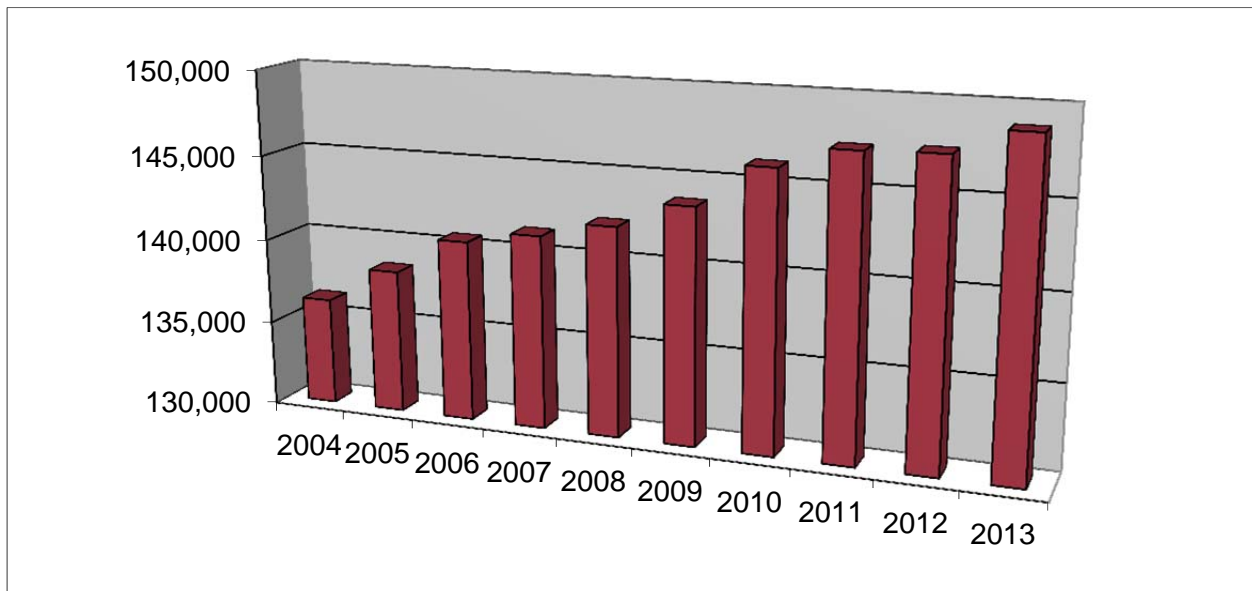
Management's Discussion and Analysis

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 auditor's report.

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and three cities. According to population estimates, 148,867 people reside within the County's 506 square miles, an increase of 0.9 percent for the year and an increase of 9.2 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 39,359 residents.

Population



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 viii.

The County employs 831 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, a nonprofit 501(c) 3 hospital, broke ground on a \$38 million facility renovation on September 12, 2013 that will expand the hospital's main campus at 401 N. Ewing Street. Highlights of the two-story facility plan include 11 operating rooms, a new surgery wing, joining the main hospital and the pavilion, advanced technology, family-friendly support areas, and 36 new private patient rooms with the goal of making all rooms private rooms. Construction is scheduled to be completed by December 2015.

OhioHealth began construction of its Pickerington Medical Campus in October 2013 and is expected to open at the end of the first quarter of 2015. Phase one of the development includes two buildings, an ambulatory care unit, and a medical office building with an approximate total of 143,000 square feet. The total cost of the first phase is estimated to be nearly \$43 million and will create roughly 180 jobs.

Green technology jobs continue to make an impact in Fairfield County. Retrieval (formerly Toxco), a lithium battery recycling center located on Quarry Road in Lancaster, completed the expansion of the 70,000 square foot facility during 2013. Funding for the expansion came from a \$9.5 million grant previously awarded through the American Recovery and Reinvestment Act. The first of several lines is operational and 10 new jobs were added in 2013 with an additional 35 jobs expected in 2014.

During 2013, Worthington Industries, Inc.'s Pressure Cylinders Division added 37 production and engineering positions to their subsidiary Westerman Companies' existing 149-employee workforce. Plans call for more than \$3.5 million in capital investments as part of their expansion in Fairfield County over the next three years. The company's expansion project includes purchasing new equipment and renovating the existing facility. Westerman Companies is the largest and oldest supplier of oil and gas separators, production units, and related wellhead equipment east of the Mississippi River.

Fairfield Homes, Inc, a developer of single family home and subdivisions, commercial construction, historic restorations, and multifamily housing, began construction in July 2013 for a \$5 million 21-unit apartment complex, the Pearl House Project, for people recovering from substance abuse.

Phoenix Electrotek broke ground May 8, 2013 for a new \$2 million manufacturing facility in Rockmill Corporate Park, doubling their current space to 30,000 square feet and retaining 25 jobs in the County. The Canada-based company manufactures and distributes electronic wire, components and cable assemblies.

SRI Ohio Inc, a subsidiary of Serigraphie Richford Inc., a Canadian glass bottle decorating company, added an additional 60,000 square feet in December 2012 and 2013. Multimillion-dollar machinery was purchased as part of this expansion as well as the addition of approximately 37 jobs including temporary workers.

Farm Credit Mid-America broke ground on June 27, 2013, to construct a new branch office outside the Village of Baltimore, at the intersection of Route 37 and 256. It will serve the agricultural industry in Fairfield and surrounding counties. A ribbon cutting ceremony was held February 28, 2014. The Bureau has nine employees, with the potential to grow to 20 employees.

During 2013, AK Athletic completed a 6,400 square feet addition that will allow the company to continue to grow. This \$600,000 new addition will lead to the creation of five new jobs.

Buckeye Lake Winery opened in July 2013 and employs 4 full-time and 13 part-time people. The Napa Valley-style winery houses a banquet facility that can accommodate 125 people and a deli counter. The winery has dock space for 36 boats.

Retail development tends to follow population increases, and Fairfield County is no different as developers and retailers have announced major projects to meet the growing demands for goods and services. Fairfield County is the sixth fastest growing County in Ohio for 2013. The Midas Auto Service Center in Pickerington was completed in December 2013 and is an approximately 6,471 square foot automotive service center. The facility has an estimated value of \$450,000. Big Sandy Furniture Store broke ground in 2013 to build a \$6 million, 50,000 square foot store on Memorial Drive in Lancaster. It held a grand opening ribbon cutting on April 11, 2014, announcing close to 40 new jobs. Cinemark Holdings, Inc, one of the world's largest motion picture exhibitors, began construction in November 2013 of a new 10 screen, all-digital movie theater. The complex will feature the company's new Cinemark NextGen design concept which includes state-of-the-art viewing environment with wall-to-wall and ceiling-to-floor screens in all of the auditoriums, 4K digital projection, and enhanced sound systems. Downtown Lancaster has seen several new businesses open. In April 2013, Square Seven, located inside Art and Clay on Main, opened a full service coffee bar, with light lunch items served, providing another alternative to the lunch crowd and employs minimal part-time and full time staff. Major renovations to two old downtown buildings that housed the Minute Bar began in 2013. The \$1.2 million expansion and renovation will reopen in 2014 as the Ale House 1890, a full scale restaurant. J. Gumbos, a Cajun/Creole Restaurant and Pub in Baltimore, opened in January 2013. The restaurant employs two full time and six part-time staff.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 1.3 percent between 2010 and 2013. Fairfield County's growth rate of 1.9 percent is the sixth highest among Ohio's 88 counties. The County's population is estimated to stand at 148,867 as of 2013. Delaware County in Central Ohio leads the state in annual population growth with a 5.57 percent average between 2010 and 2013.

At 6.4 percent, Fairfield County's 2013 unemployment rate is slightly lower than the 6.5 percent annual rate in 2012. The County's rate is lower than the State and national averages, both of which are 7.4 percent.

Long-Term Financial Planning

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

It is the intent of the County Commissioners to try to maintain a year-end unencumbered cash carryover balance that represents 25 percent of General Fund expenditures. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2014, the departments received no increases for other operating expenses and department allocations, except for small pay increases for all employees excluding elected officials. Additional revenues from the permanent sales tax increase of one-quarter of one percent, casino revenues, and the stability of property tax revenues contribute to the County's good fiscal condition.

On October 17, 2013, the County Commissioners announced their plan to build a new public safety facility in Fairfield County at the minimum security jail on Wheeling Street. The facility will replace the maximum security facility on Main Street, minimum security facility on Wheeling Street, and lease space at the Annex at the Southeastern Ohio Correctional Institute. Construction of the jail is estimated to cost \$30-\$35 million and will be financed with bonds and \$3.8 million of General Fund revenues that was dedicated to the project in 2013. Expected completion date is mid to late 2016. Casino revenues are an important new source of revenues critical to jail construction. A collaborative effort by elected officials and department heads in controlling expenditures contributes to the goal to build a new jail.

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 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 of maximizing the return on the County's investments and allowable rules for the safekeeping of County funds. More information about investments is available in Note 6 to the Basic Financial Statements.

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

The County 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. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least 3 percent or more.

Major Initiatives

The Fairfield County Economic Development Department works 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 new programs authorized by the Fairfield County Commissioners' in 2013 and implemented by the Economic Development Department include the County Workforce Development Training Grants and the Fairfield County Port Authority. The County Workforce Development Training Grants, implemented in August 2013, will be used to incentivize companies locating or expanding in the County by helping to provide training funds to offset training costs associated with new employees. The Fairfield County Port Authority, created in May 2013, is used as a funding tool to partner public and private investment dollars to offer very competitive tax advantaged business loans on larger projects.

Two additional incentive programs managed by the Economic Development Department include the Ohio Enterprise Zone and Revolving Loan Fund. The Ohio Enterprise Zone Program is being used less often by new and expanding companies since the phase-out of tangible personal property tax in 2009. As of December 31, 2013, four Enterprise Zone agreements were active representing more than \$10 million in investments. The projects have created 176 new employment positions and retained 245 positions.

The Fairfield County revolving loan program, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. Since the revolving loan program was established, more than \$3.8 million has been loaned to support more than 80 projects resulting in an investment to the County of over \$24.6 million.

The Fairfield 33 Development Alliance (the Alliance), a public/private non-profit organization formed in 2007 to strategically market the Route 33 Corridor, partners with Columbus 2020 in working toward the same economic goals of helping to retain and expand existing companies, attracting major employers to the region, fostering entrepreneurship, and making the regions a place where people want to live. Since its inception, the Alliance has invested \$219.95 million to support a total of 28 projects and the creation of 2,198 jobs.

The Alliance continues its strategic marketing approach, targeting industries and identifying regions for outreach. It continues to market the prestigious Ady-Austin "Certified Sites" of approximately 137 developable areas located within Rock Mill Industrial Park and 31.4 acres of property at the Canal Pointe Industry and Commerce Park. Rock Mill and Canal Pointe represent two of only three certified sites in Ohio and a limited number nationwide. Meeting strict standards regarding all aspects of ownership, property, transportation, utility, workforce, community, and environmental issues, Rock Mill and Canal Pointe are pre-qualified and ready for immediate development.

The Alliance continues to market to the food processing, advanced manufacturing, and medical device industries. An emerging market for the area is in energy. Fairfield County has a strong cluster of industries already tapped into the energy supply-chain network and it anticipates continued growth for existing companies and for business attraction in the years to come. By having an organization like the Alliance, our community has been placed in the forefront of business attraction opportunities and local officials have been given the resources to reach out for opportunities not previously available to the region.

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 of targeted areas in the County by providing comprehensive rehab of foreclosed vacant homes and down payment assistance to qualified home buyers. In 2013, the County spent approximately \$540,235 in rehabilitation of vacant homes. Proceeds of \$223,521 from the sale of the homes to qualified buyers in 2013 are used to rehabilitate and purchase future foreclosed vacant homes.

In 2013, Fairfield County won a National Association of Counties Achievement Award for its program titled Collaborative Grant Writing and Knowledge Transfer initiative in the category of County Administration and Management. The purpose of the Collaborative Grant Writing and Knowledge Transfer Initiative was to improve the County's ability to propose grant projects to private and public funders, while obtaining resources to benefit the community. Fairfield County was one of six Ohio's counties that received this award.

Fairfield County is partnering with the Fairfield County Historical Parks Commission, Soil and Water Conservation District, Regional Planning Commission, Department of Health, Fairfield, Hocking, Licking and Perry Joint Juvenile Detention District, and the City of Lancaster, in a management system and data imaging project to improve efficiency of the accounting process for the six political subdivisions. A feasibility study was conducted for the Advanced Innovative Management System project with a grant in the amount of \$96,688 which was received in 2013.

In October 2013, the County Commissioners announced the implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings. The project is expected to save \$2.8 million over 20 years. Work started in December 2013 and is expected to be finished by December 31, 2014.

In September 2013, the Fairfield County Land Reutilization Corporation was created. The purpose of the Fairfield County Land Reutilization Corporation is to facilitate the effective reutilization of vacant, abandoned, tax-foreclosed, or other real property situated within the County's boundaries. No financial activity occurred in 2013.

The County's state-of-the-art financial management information system, MUNIS, 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, 2012. This was the twenty-fourth 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 2012 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the twelfth 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.

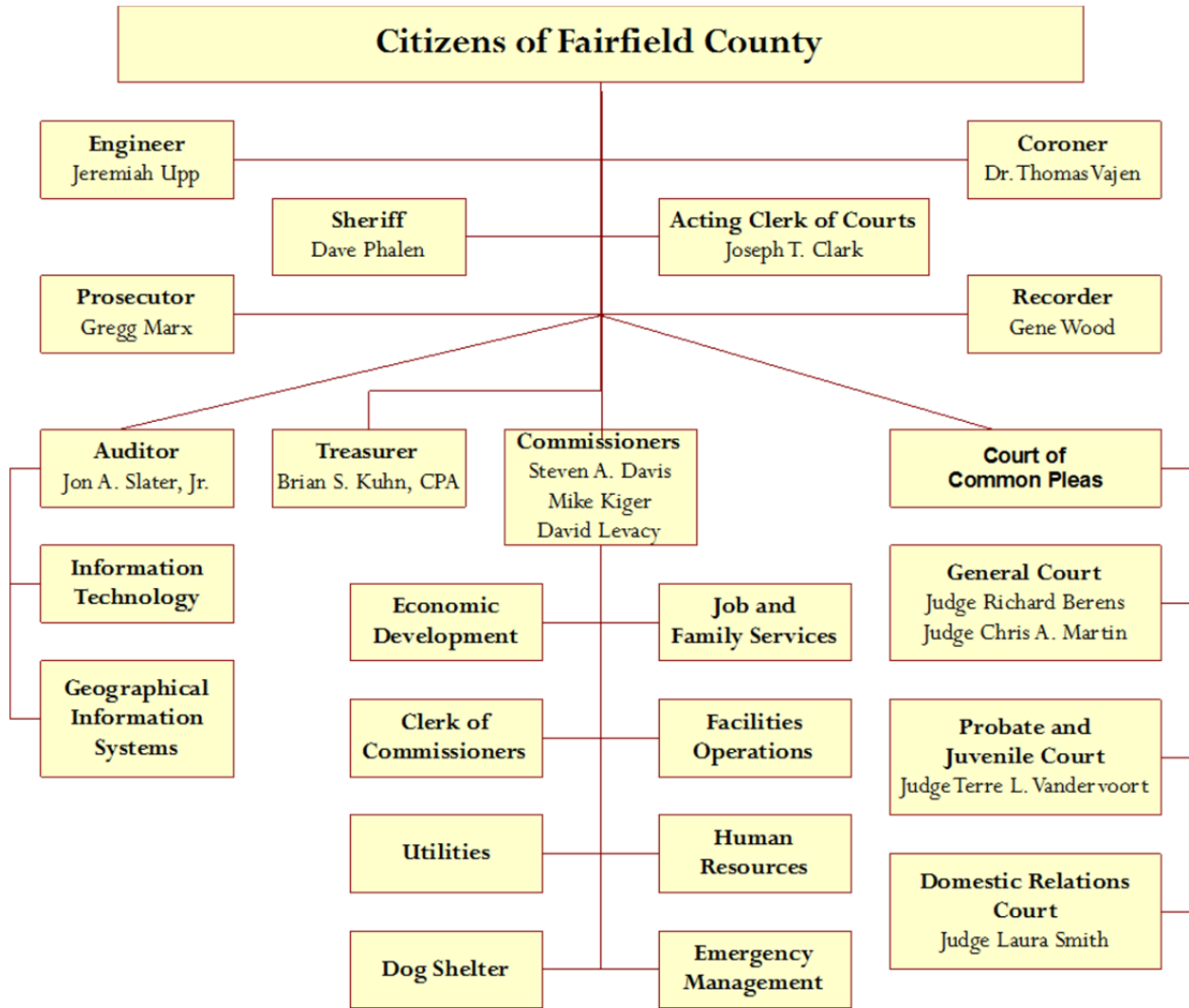
Respectfully submitted,



Jon A. Slater, Jr.

June 23, 2014

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2013



Ex Officio and Appointed Boards

- | | | | |
|---|------------------------------------|-------------------------------------|---------------------------------|
| Alcohol, Drug Addiction and Mental Health Board | Budget Commission | Board of Developmental Disabilities | Board of Elections |
| Veteran Service Commission | Fairfield County Airport Authority | Board of Revision | Automatic Data Processing Board |

PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2013

Commissioners, Executive Director.....	Carri Brown
Human Resources, Director	Aundrea Cordle
Department of Job and Family Services, Director.....	Michael Orlando
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director	Bob Clark
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog Shelter, Warden	Todd McCullough
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director.....	Susan L. Bloom
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Rhonda Myers
Board of Developmental Disabilities, Superintendent	John Pekar
Veteran Service Commission, Director	Eddie Mohler
Fairfield County Airport Authority, President	Glen Burns



Government Finance Officers Association

**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, 2012

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan', is positioned above the title of the signatory.

Executive Director/CEO

Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, which represent 0.18 percent, 1.56 percent, and 6.13 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairfield Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairfield Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

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Opinions

In our opinion, based on our audit and the report of 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, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Service, Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Columbus, Ohio

June 23, 2014

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(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, 2013. 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 2013 are as follows:

- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2013, by \$275,861,625 (net position). Of this amount, \$27,833,454 was the unrestricted net position portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net position increased by 1.5 percent, or \$3,947,059 from the total net position at the beginning of the year 2013.
- At the end of the current year, the County's governmental activities reported total net position of \$231,714,967 an increase of \$3,079,777 from the prior year. Of this amount, \$18,765,190 is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$18,424,861 which represents a 3.4 percent decrease from the prior year, and represents 54.3 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$1,029,058 or 2.7 percent, during the current year.

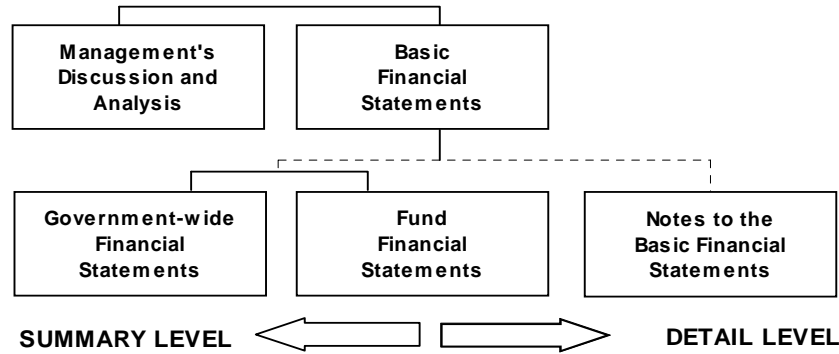
Overview of the Financial Statements

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

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

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2013
 (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, intergovernmental, and interest/ fiscal charges	Activities the County operates similar to private businesses, such as the sewer, water, and airport fuel 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 Position • 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 Position • Statement of Revenues, Expenses, and Changes in Fund Net Position • 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, 2013
 (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 Position and the Statement of Activities

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

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

The Statement of Net Position and the Statement of Activities, which can be found on pages 20 through 23 of this report, are divided into three categories as follows.

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(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, water, and airport fuel 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

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 24 through 36 of this report.

Proprietary Funds — The County maintains one type of proprietary fund. It uses enterprise funds to account for its sewer, water, and airport fuel 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 37 through 41 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(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 42 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 43 through 94 of this report.

Government-wide Financial Analysis

During 2013, as shown in the table below, the combined net position of the County's primary government increased \$3,947,059 or 1.5 percent. Net position reported for governmental activities increased \$3,079,777 or 1.3 percent and business-type activities increased \$867,282 or 2.0 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2013, with comparatives as of December 31, 2012

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Assets:						
Current and other						
noncurrent assets	\$ 107,587,880	\$101,534,511	\$ 10,030,811	\$ 9,075,105	\$ 117,618,691	\$ 110,609,616
Capital assets	175,045,091	176,045,161	54,146,496	55,804,459	229,191,587	231,849,620
Total assets	<u>282,632,971</u>	<u>277,579,672</u>	<u>64,177,307</u>	<u>64,879,564</u>	<u>346,810,278</u>	<u>342,459,236</u>
Deferred Outflows						
Of Resources						
Deferred Charge on Refunding	952,032	1,059,524	1,275,921	1,399,883	2,227,953	2,459,407
Liabilities:						
Current and						
other liabilities	7,468,352	6,589,334	795,489	772,124	8,263,841	7,361,458
Noncurrent liabilities	20,610,385	19,882,884	20,511,081	22,227,947	41,121,466	42,110,831
Total liabilities	<u>28,078,737</u>	<u>26,472,218</u>	<u>21,306,570</u>	<u>23,000,071</u>	<u>49,385,307</u>	<u>49,472,289</u>
Deferred Inflows						
Of Resources						
Property Taxes	23,791,299	23,531,788	-	-	23,791,299	23,531,788
Net Position:						
Net Investment in						
Capital Assets	162,713,111	162,842,848	35,078,394	35,202,253	197,791,505	198,045,101
Restricted	50,236,666	46,563,687	-	-	50,236,666	46,563,687
Unrestricted	18,765,190	19,228,655	9,068,264	8,077,123	27,833,454	27,305,778
Total net position	<u>\$ 231,714,967</u>	<u>\$228,635,190</u>	<u>\$ 44,146,658</u>	<u>\$ 43,279,376</u>	<u>\$ 275,861,625</u>	<u>\$ 271,914,566</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

At December 31, 2013, the primary government's net investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt along with any related deferred outflows/inflows of resources, was \$197,791,505. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$4,351,042. For governmental activities, the \$6,053,369 increase in current and other noncurrent assets is primarily due to increases in cash and cash equivalents and intergovernmental receivables which were offset by decreases in loans receivables and special assessments receivables. Cash and cash equivalents increased \$4,812,180 primarily due to the unspent proceeds from an energy conservation general obligation bond and increases in sales taxes, operating and capital grants, unrestricted intergovernmental revenues, property taxes, and other revenues. Intergovernmental receivables increased \$1,449,641. This increase is due to an increase in funding from federal and State grant sources. Loans receivable decreased due to the payment of loans and a decrease in the number of new loans during 2013. Special assessments receivables decreased due to the pay-off of special assessments within the County and no additional assessments. Increases in liabilities for governmental activities are due primarily to increases in intergovernmental payable, contracts payable, and outstanding debt.

The \$955,706 increase in business type activities current and other noncurrent assets is primarily due to an increase in cash and cash equivalents of \$999,755. The increase in cash and cash equivalents is mainly attributed to a decrease in expenses and an increase in capital grant revenues. The decrease in total liabilities of \$1,693,501 is mainly due to a decrease in overall outstanding debt.

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

Restricted net position was \$50,236,666 and unrestricted net position was \$27,833,454. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2013, and a comparative analysis with the year ended December 31, 2012.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

Primary Government - Statement of Activities
For the year ended December 31, 2013, with comparatives for the year ended December 31, 2012

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 17,551,713	\$ 18,498,406	\$ 6,656,987	\$ 6,635,870	\$ 24,208,700	\$25,134,276
Operating grants, contributions, and interest	31,297,106	31,099,440	-	-	31,297,106	31,099,440
Capital grants, contributions, and interest	1,820,696	1,571,996	565,920	279,116	2,386,616	1,851,112
Total program revenue	<u>50,669,515</u>	<u>51,169,842</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>57,892,422</u>	<u>58,084,828</u>
General revenues:						
Property taxes	23,228,219	23,023,666	-	-	23,228,219	23,023,666
Permissive real property transfer taxes	1,298,789	1,187,728	-	-	1,298,789	1,187,728
Lodging taxes	192,927	170,629	-	-	192,927	170,629
Sales taxes	18,626,082	17,756,930	-	-	18,626,082	17,756,930
Intergovernmental	4,041,008	3,362,693	-	-	4,041,008	3,362,693
Unrestricted interest earnings	396,788	459,007	13,326	12,995	410,114	472,002
Gain on sale of capital assets ..	-	-	938	4,095	938	4,095
Other	1,455,540	871,167	29,549	34,218	1,485,089	905,385
Total general revenues	<u>49,239,353</u>	<u>46,831,820</u>	<u>43,813</u>	<u>51,308</u>	<u>49,283,166</u>	<u>46,883,128</u>
Total Revenues	<u>99,908,868</u>	<u>98,001,662</u>	<u>7,266,720</u>	<u>6,966,294</u>	<u>107,175,588</u>	<u>104,967,956</u>
Expenses:						
General government:						
Legislative and executive	11,995,690	11,753,812	-	-	11,995,690	11,753,812
Intergovernmental	1,574,482	1,523,966	-	-	1,574,482	1,523,966
Judicial	8,161,601	7,027,420	-	-	8,161,601	7,027,420
Public safety	17,294,959	16,093,483	-	-	17,294,959	16,093,483
Intergovernmental	225,248	206,895	-	-	225,248	206,895
Public works	12,142,546	12,017,653	-	-	12,142,546	12,017,653
Health	20,795,110	22,460,547	-	-	20,795,110	22,460,547
Human services	22,065,507	23,307,695	-	-	22,065,507	23,307,695
Urban redevelopment and housing	1,124,125	955,113	-	-	1,124,125	955,113
Intergovernmental	376,227	496,220	-	-	376,227	496,220
Transportation	461,912	281,300	-	-	461,912	281,300
Interest and fiscal charges	611,684	881,531	-	-	611,684	881,531
Sewer system	-	-	3,310,519	3,386,900	3,310,519	3,386,900
Water system	-	-	2,707,090	3,243,844	2,707,090	3,243,844
Airport fuel operations	-	-	381,829	393,174	381,829	393,174
Total Expenses	<u>96,829,091</u>	<u>97,005,635</u>	<u>6,399,438</u>	<u>7,023,918</u>	<u>103,228,529</u>	<u>104,029,553</u>
Increase (decrease) in Net Position...	3,079,777	996,027	867,282	(57,624)	3,947,059	938,403
Net position - beginning of year.....	228,635,190	227,639,163	43,279,376	43,337,000	271,914,566	270,976,163
Net position - end of year.....	<u>\$231,714,967</u>	<u>\$228,635,190</u>	<u>\$44,146,658</u>	<u>\$43,279,376</u>	<u>\$275,861,625</u>	<u>\$271,914,566</u>

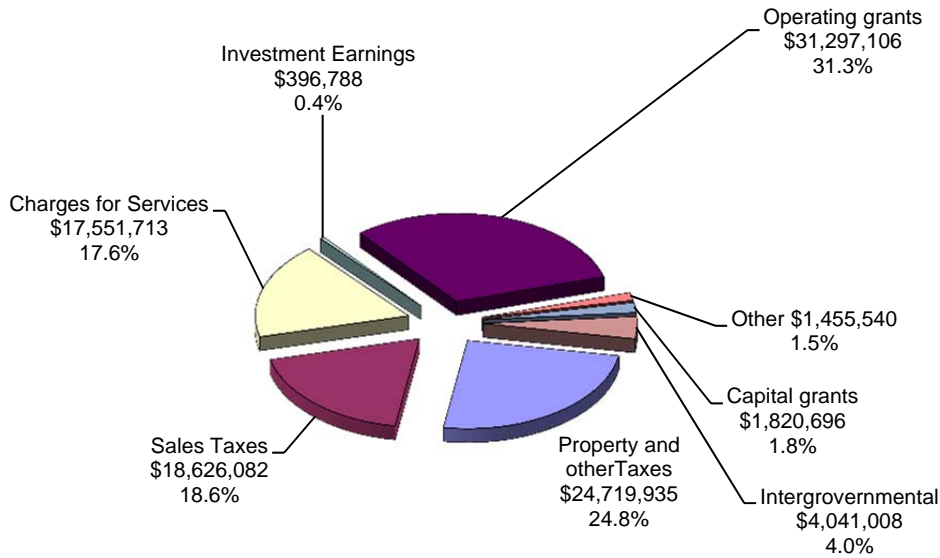
Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2013
 (Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 33 percent of total governmental revenues, with taxes providing 43 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 2013 were \$33,117,802. The increase in capital grants, contributions, and interest is due mainly to the County receiving State and federal grants used for airport construction projects and to improve targeted road and bridges in the amount of \$182,460 and \$1,391,300 in 2012 and \$527,441 and \$1,181,708 in 2013, respectively. Property, permissive real property transfer, and lodging taxes revenues were \$24,719,935 (24.8 percent of total governmental revenues) while sales taxes were \$18,626,082 (18.6 percent of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 76.5 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 due to some improvement in the economy.

The County received \$17,551,713 or 17.6 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



Human services activities utilized \$22,065,507 or 22.8 percent of total expenses. The County's health services activities accounted for \$20,795,110 or 21.5 percent, of total expenses. The health services had the highest decrease in expenses due to decreases in State and federal grants providing services while human services experienced the second highest decrease in expenses due to decreases in State and federal grants providing human services programs to County residents.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

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 \$46,159,576.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2013

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive	\$ 11,995,690	\$ 6,079,552	50.68%	6.28%
Intergovernmental	1,574,482	1,574,482	100.00%	1.63%
Judicial	8,161,601	3,556,318	43.57%	3.67%
Public safety	17,294,959	13,597,985	78.62%	14.04%
Intergovernmental	225,248	1,868	0.83%	0.00%
Public works	12,142,546	3,789,785	31.21%	3.91%
Health	20,795,110	10,013,701	48.15%	10.34%
Human services	22,065,507	6,402,358	29.02%	6.61%
Urban redevelopment and housing	1,124,125	308,681	27.46%	0.32%
Intergovernmental	376,227	376,227	100.00%	0.39%
Transportation	461,912	(153,065)	(33.14%)	(0.16%)
Interest and fiscal charges	611,684	611,684	100.00%	0.63%
Total expenses	<u>\$96,829,091</u>	<u>\$ 46,159,576</u>		<u>47.67%</u>

Business-type Activities

The net position for business-type activities increased slightly from 2012 by 2.0 percent. The increase is mainly attributed to an increase in capital contributions and charges for services and decreases in expenses. The major revenue source was charges for services in the amount of \$6,656,987.

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, 2013, the County's governmental funds reported combined ending fund balances of \$59,488,817, an increase of \$4,266,598 in comparison with the prior year balances. \$5,024,606 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance reserves, see Note 2 Section R and Note 25 to the basic financial statements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
(Unaudited)

General Fund

The General Fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$6,830,853 while total fund balance was \$18,424,861. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 20.1 percent to total General Fund expenditures, while total fund balance represents 54.3 percent of General Fund expenditures.

The fund balance of the County's General Fund decreased by \$648,489 during the current fiscal year compared to a \$3,023,541 increase in the prior year. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenues increased approximately \$2,574,697 from the prior year while General Fund expenditures increased \$2,441,037 from the prior year. The largest increases in revenues were in intergovernmental, sales taxes, and other revenues. These increases were primarily due to the increase in casino revenue which was offset by a decrease in local government revenue, the additional revenue from the increase in the sales tax rate of one-quarter of one percent, and the airport easement royalty. The largest increases in expenditures were to judicial and public safety. These increases were primarily due to increases in Clerk of Courts and Sheriff salaries, fringe benefits, and contractual services.
- Other financing sources (uses) increased by (\$3,805,690) primarily due to increases in transfers out of \$3,740,194.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2013 was \$537,314 compared to prior year of \$898,160. Revenues decreased \$886,162 mainly due to decreases in charges for services which was offset by increases to State and federal grants. Expenditures decreased by \$178,389 which is a direct result of decreases in charges for services and increases grant funding. The net change in fund balance for 2013 was a decrease of \$360,846.

The fund balance of the Motor Vehicle Fund at December 31, 2013 is \$4,569,800, a slight decrease of \$214,588 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues by \$69,674 and a (\$144,914) in other financing sources (uses). The net decrease of expenditures exceeding revenues is primarily due to increases in permissive motor vehicle license tax and other revenues and an overall decrease in public works expenditures. Other financing sources (uses) had a negative net change in the amount of (\$54,765) from the prior year primarily due to an increase in the sale of capital assets and transfers out to finance road improvements and retirement of debt and a decrease in funding allocations.

The fund balance of the Developmental Disabilities Fund at year-end is \$9,180,073, a decrease of \$1,108,480 or 10.8 percent, from the previous year. The decrease in fund balance was primarily due to expenditures exceeding revenues by \$1,060,547 and a (\$47,933) in other financing sources (uses). The largest increases in revenues were in intergovernmental, other, and property taxes of \$200,397, \$122,095, and \$119,596, respectively. These increases were offset by increases in expenditures of \$790,294. Other financing sources (uses) had a positive net change in the amount of \$654,708 from the prior year mainly due to an increase in inception of capital leases which was offset by a decrease in transfers out to finance capital improvements.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2013, is \$2,785,414, which is an increase of \$1,450,240 from 2012. The increase in fund balance was due mainly to a decrease in expenditures of \$2,675,109. Expenditures decreased due to decreases in State

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and federal grant funding in the amount of \$1,735,665. Charges for services decreased in the amount of \$119,408 which resulted in a decrease in programs offered to County citizens throughout 2013.

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 in net position of \$632,751 and \$232,884, respectively. The increase in the Sewer Fund can be primarily attributed to a slight increase in operating revenues and capital contributions and a decrease in non-operating expenses which were offset by an increase in operating expenses. The increase in operating expenses is due to increase in contractual services for additional repairs in 2013 and an increase in depreciation. The increase in capital contributions is due to increases in tap-in fees. The increase in the Water Fund is mainly due to decreases in operating expenses in the areas of contractual services and other operating expenses, and decreases in non-operating expenses which were offset by an increase in capital contributions. The increase in capital contributions is due to increase in tap-in fees.

General Fund Budgetary Highlights

The County made several revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 10.2 percent or \$4,109,809 in expenditures and other financing uses. The functions that appropriations increased were transfers out in the amount of \$2,286,402, other expenditures in the amount of \$1,305,770, and judicial in the amount of \$396,887. The increase in transfers out was due to unforeseen transfers that were needed throughout the year. The increase in other was primarily for contractual services in the commissioner's administrative department. The increase in judicial was primarily for personal services, fringe benefits, contractual services, and capital outlay in the clerk of courts department. This was offset primarily by a decrease in contractual services in the juvenile court department in the amount of \$139,937. Actual expenditures, excluding other financing sources, were less than the final budgeted expenditures by \$2,125,915 due to general government legislative and executive of \$847,268, human services of \$626,285, public safety of \$310,009, judicial of \$170,562, and general government other of \$156,654.

The County's budgeted revenues and other financing sources decreased slightly by 0.02 percent primarily due to a decrease in other revenue in the amount of \$7,973 and a decrease in transfers in in the amount of \$61,921. These increases were offset by increases in licenses and permits of \$25,000, charges for services of \$14,322, rent of \$13,909, and intergovernmental of \$10,842. Actual revenues, excluding other financing sources, exceeded the final budget by \$5,997,121 primarily due to sales taxes, intergovernmental, charges for services, property taxes, and other of \$2,100,368, \$1,898,419, \$996,542, \$572,461, and \$367,533, respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2013, reflects a fund balance of \$11,417,583 which is \$5,151,934 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2013, and December 31, 2012, the County had invested \$229,191,587 and \$231,849,620, net of accumulated depreciation of \$144,057,921 and \$138,195,492, respectively, in a broad range of capital assets, as shown on the following page:

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Management's Discussion and Analysis
For the Year Ended December 31, 2013
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Capital Assets, Net of Depreciation
As of December 31, 2013, with comparatives as of December 31, 2012

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 5,507,452	\$ 5,507,452	\$ 2,237,414	\$ 2,237,414	\$ 7,744,866	\$ 7,744,866
Construction in progress ..	1,228,059	1,375,262	496,632	4,248,958	1,724,691	5,624,220
Buildings	24,026,101	24,481,281	14,300,800	11,202,561	38,326,901	35,683,842
Improvements other than buildings	2,879,395	3,008,766	-	-	2,879,395	3,008,766
Equipment	2,166,409	2,248,267	206,840	121,682	2,373,249	2,369,949
Furniture and fixtures	227,691	157,794	-	-	227,691	157,794
Infrastructure	137,627,749	137,913,122	36,840,862	37,913,847	174,468,611	175,826,969
Vehicles	1,382,235	1,353,217	63,948	79,997	1,446,183	1,433,214
Total capital assets, net	<u>\$ 175,045,091</u>	<u>\$ 176,045,161</u>	<u>\$ 54,146,496</u>	<u>\$ 55,804,459</u>	<u>\$ 229,191,587</u>	<u>\$ 231,849,620</u>

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

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$2,658,030 or 1.15 percent (a 0.57 percent decrease for governmental activities and a 2.97 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$2,335,568 in construction commitments.

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

As of December 31, 2013, and December 31, 2012, the County had total debt of \$37,227,319 and \$38,256,377, respectively, as shown in the table below.

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2013, with comparatives for December 31, 2012

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Special assessment bonds.....	\$ 1,054,684	\$ 1,135,188	\$ -	\$ -	\$ 1,054,684	\$ 1,135,188
General obligation bonds.....	15,301,384	13,776,150	17,096,355	18,527,347	32,397,739	32,303,497
Recovery zone bonds.....	-	-	3,075,000	3,155,000	3,075,000	3,155,000
Long-term loans.....	-	585,332	161,060	391,441	161,060	976,773
Capital leases.....	508,914	679,082	29,922	6,837	538,836	685,919
	<u>\$16,864,982</u>	<u>\$16,175,752</u>	<u>\$20,362,337</u>	<u>\$22,080,625</u>	<u>\$37,227,319</u>	<u>\$38,256,377</u>

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

During 2013, the County issued \$50,550 and repaid \$866,263 in long-term loans including amortized premiums and paid down general obligation bonds by \$2,850,758, issued \$2,945,000 in energy conservation general obligation bonds, paid down business-type recovery zone economic development bonds by \$80,000, and paid down \$80,504 in special assessment debt including amortized premiums. Capital lease balances decreased \$147,083. The total decrease in the County's debt obligations for the current year was 2.7 percent (a 4.3 percent increase for governmental activities and a 7.8 percent decrease for business-type activities).

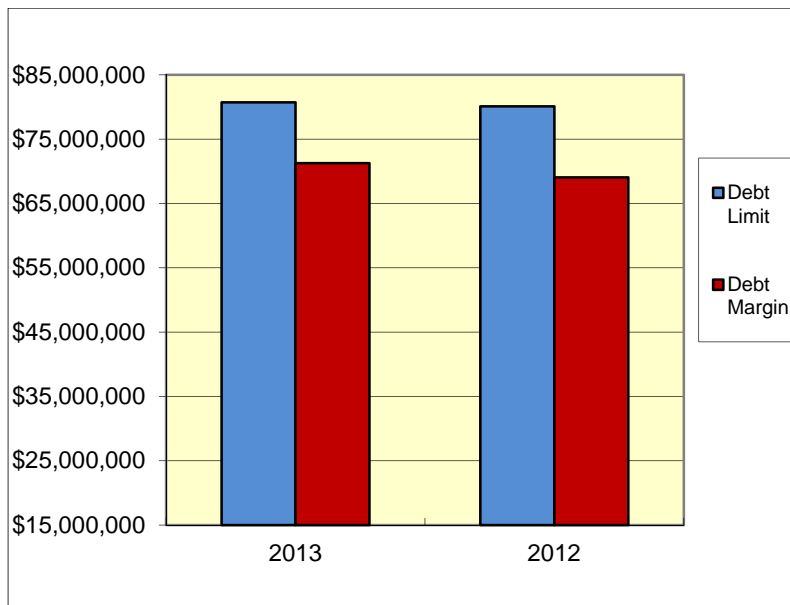
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Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last general obligation refunding bonds issued by the County. The County's rating is based on the County's financial management and debt burden, and the strength of the local economy.

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$71,286,209 for 2013 and \$69,057,392 for 2012. This is the additional amount of debt the County could issue. The debt margin increased \$2,228,817 from 2012 to 2013 due to a decrease in overall debt outstanding. The County's overall legal debt limit was \$80,729,181 for 2013 and \$80,109,151 for 2012.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2013, is approximately \$23.4 million.

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

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base has remained relatively constant from the prior year at \$3.3 billion. Sales tax revenues are projected to grow due to steady growth and quick access to the County. Local government and casino revenues are expected to remain fairly constant in 2014.

The various economic factors were considered in the preparation of the County's 2013 budget and will be considered in the preparation of future budgets. With the increase in health insurance premiums of 9 percent, workers compensation premiums from 1.03 percent to 1.42 percent depending on the department, and the small increase in salary and benefits, excluding union and bargaining employees and elected officials in 2013, the Commissioners took the conservative approach for the General Fund in 2013 by allowing no increases for department allocations and other operating expenses. The 2014 General Fund budget was adopted at \$39.8 million allowing a slight increase in health insurance premiums of 0.7% and employee pay increases that were consistent with those in 2013. No increases

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2013
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were allowed in other operating costs and department allocations. This budget includes \$2 million set aside for the county jail project. Looking ahead, for 2015 through 2017, no new positions for the General Fund departments are planned.

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 POSITION

December 31, 2013 - Primary Government

June 30, 2013 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 57,685,611	\$ 8,210,405	\$ 65,896,016	\$ -
Cash and Cash Equivalents				
in Segregated Accounts	125,836	510,605	636,441	83,602
Segregated Investments.....	-	-	-	244,603
Sales Taxes Receivable	4,931,662	-	4,931,662	-
Internal Balances.....	69,155	(69,155)	-	-
Inventory Held for Resale	-	53,232	53,232	-
Materials and Supplies Inventory	455,085	17,305	472,390	16,968
Permissive Motor Vehicle License				
Tax Receivable	101,424	-	101,424	-
Accrued Interest Receivable	35,232	425	35,657	-
Intergovernmental Receivable	13,717,491	19,091	13,736,582	-
Prepaid Items	323,880	8,716	332,596	3,146
Accounts Receivable	757,644	1,271,552	2,029,196	7,930
External Party Receivable	77,800	-	77,800	-
Lodging Taxes Receivable	48,436	-	48,436	-
Property Taxes Receivable	26,022,650	-	26,022,650	-
Loans Receivable	375,317	-	375,317	-
Special Assessments Receivable	1,064,855	8,635	1,073,490	-
Investment in Joint Venture	1,795,802	-	1,795,802	-
Capital Assets not Being Depreciated	6,735,511	2,734,046	9,469,557	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	168,309,580	51,412,450	219,722,030	57,613
Total Assets	282,632,971	64,177,307	346,810,278	413,862
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	\$ 952,032	\$ 1,275,921	\$ 2,227,953	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2013 - Primary Government

June 30, 2013 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable	\$ 1,474,585	\$ 44,484	\$ 1,519,069	\$ 18,453
Matured Compensated Absences Payable.....	35,853	-	35,853	-
Matured Capital Leases Payable.....	1,934	-	1,934	-
Matured Interest Payable.....	205	-	205	-
Intergovernmental Payable.....	1,437,118	65,616	1,502,734	-
Accounts Payable.....	2,926,769	368,336	3,295,105	4,436
External Party Payable.....	15,537	-	15,537	-
Contracts Payable.....	1,095,557	39,548	1,135,105	-
Retainage Payable.....	147,059	34,304	181,363	-
Accrued Interest Payable.....	53,703	61,014	114,717	-
Unearned Revenue.....	280,032	-	280,032	8,353
Customer Deposits Payable.....	-	182,187	182,187	-
Long-Term Liabilities:				
Due Within One Year	3,540,911	1,681,179	5,222,090	-
Due In More Than One Year	17,069,474	18,829,902	35,899,376	-
Total Liabilities	<u>28,078,737</u>	<u>21,306,570</u>	<u>49,385,307</u>	<u>31,242</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations	23,791,299	-	23,791,299	-
NET POSITION				
Net Investment in Capital Assets.....	162,713,111	35,078,394	197,791,505	-
Restricted for:				
Capital Projects.....	3,682,653	-	3,682,653	-
Debt Service.....	566,173	-	566,173	-
Other Purposes.....	4,020,163	-	4,020,163	-
Real Estate Assessment and Delinquencies.....	4,505,550	-	4,505,550	-
Road, Bridge, and Culvert Projects.....	7,015,755	-	7,015,755	-
Ditch Maintenance.....	1,895,247	-	1,895,247	-
Developmental Disabilities.....	10,793,336	-	10,793,336	-
Mental Health.....	4,008,361	-	4,008,361	-
Children Services and Children's Trust.....	1,792,246	-	1,792,246	-
Child, Adult, and Senior Protective Services.....	4,285,609	-	4,285,609	-
Child Support Enforcement.....	1,107,672	-	1,107,672	-
Juvenile Court Services.....	2,615,158	-	2,615,158	-
Dog and Kennel Services.....	712,086	-	712,086	-
Wireless 9-1-1 Services.....	510,901	-	510,901	-
Youth Services.....	364,051	-	364,051	-
Community Development Block Grant.....	739,631	-	739,631	-
Economic Development Assistance.....	808,288	-	808,288	-
Court Computer Services.....	813,786	-	813,786	-
Unrestricted.....	18,765,190	9,068,264	27,833,454	382,620
Total Net Position.....	<u>\$ 231,714,967</u>	<u>\$ 44,146,658</u>	<u>\$ 275,861,625</u>	<u>\$ 382,620</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, 2013 - Primary Government

For the Year Ended June 30, 2013 - 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	\$ 11,995,690	\$ 5,910,975	\$ 5,163	\$ -	\$ (6,079,552)
Intergovernmental	1,574,482	-	-	-	(1,574,482)
Judicial	8,161,601	3,056,915	1,548,368	-	(3,556,318)
Public Safety	17,294,959	2,329,434	1,320,457	47,083	(13,597,985)
Intergovernmental	225,248	-	223,380	-	(1,868)
Public Works	12,142,546	1,405,576	5,701,013	1,246,172	(3,789,785)
Health	20,795,110	1,216,358	9,565,051	-	(10,013,701)
Human Services	22,065,507	3,260,781	12,402,368	-	(6,402,358)
Urban Redevelopment and					
Housing	1,124,125	284,138	531,306	-	(308,681)
Intergovernmental	376,227	-	-	-	(376,227)
Transportation	461,912	87,536	-	527,441	153,065
Interest and Fiscal Charges	611,684	-	-	-	(611,684)
Total Governmental Activities	<u>96,829,091</u>	<u>17,551,713</u>	<u>31,297,106</u>	<u>1,820,696</u>	<u>(46,159,576)</u>
Business-Type Activities:					
Sewer	3,310,519	3,631,514	-	279,561	600,556
Water	2,707,090	2,641,997	-	286,359	221,266
Airport Fuel Operations	381,829	383,476	-	-	1,647
Total Business-Type Activities	<u>6,399,438</u>	<u>6,656,987</u>	<u>-</u>	<u>565,920</u>	<u>823,469</u>
Total Primary Government.....	<u>\$ 103,228,529</u>	<u>\$ 24,208,700</u>	<u>\$ 31,297,106</u>	<u>\$ 2,386,616</u>	<u>\$ (45,336,107)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 1,539,823	\$ 480,101	\$ 2,823	\$ -	\$ (1,056,899)
Total Component Unit.....	<u>\$ 1,539,823</u>	<u>\$ 480,101</u>	<u>\$ 2,823</u>	<u>\$ -</u>	<u>\$ (1,056,899)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2013 - Primary Government

For the Year Ended June 30, 2013 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (Expense) Revenue	\$ (46,159,576)	\$ 823,469	\$ (45,336,107)	\$ (1,056,899)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 7,590,096	\$ -	\$ 7,590,096	\$ -
Public Works	1,278,153	-	1,278,153	-
Health	9,986,162	-	9,986,162	-
Human Services	4,373,808	-	4,373,808	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,298,789	-	1,298,789	-
Lodging Tax Levied for Public Works	192,927	-	192,927	-
Sales Taxes Levied for				
General Purposes	18,626,082	-	18,626,082	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,041,008	-	4,041,008	-
Unrestricted Interest	396,788	13,326	410,114	35,384
Gain on sale of capital assets	-	938	938	-
In-Kind Contributions	-	-	-	1,013,047
Other	1,455,540	29,549	1,485,089	-
Total General Revenues.....	49,239,353	43,813	49,283,166	1,048,431
Increase (Decrease) in				
Net Position.....	3,079,777	867,282	3,947,059	(8,468)
Net Position Beginning of Year.....	228,635,190	43,279,376	271,914,566	391,088
Net Position End of Year.....	\$ 231,714,967	\$ 44,146,658	\$ 275,861,625	\$ 382,620

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2013

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 12,215,613	\$ 1,348,402	\$ 3,786,310
Cash and Cash Equivalents in Segregated Accounts.....	102,068	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	106,181	-	-
Receivables:			
Property Taxes	8,507,319	-	-
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	101,424
Sales Taxes	4,931,662	-	-
Accounts	534,575	6,186	7,117
Interfund	3,595,673	359,290	-
External Party	52,868	-	-
Special Assessments	-	-	-
Accrued Interest	31,601	-	-
Loans	-	-	-
Intergovernmental	2,762,123	65,833	2,799,139
Materials and Supplies Inventory.....	102,127	2,861	331,173
Prepaid Items.....	247,629	12,293	4,278
Total Assets.....	<u>\$ 33,189,439</u>	<u>\$ 1,794,865</u>	<u>\$ 7,029,441</u>
LIABILITIES			
Accounts Payable.....	\$ 897,179	\$ 249,471	\$ 269,434
Contracts Payable.....	-	-	-
Accrued Wages and Benefits Payable.....	651,377	245,030	122,709
Matured Compensated Absences Payable.....	31,182	-	-
Retainage Payable.....	-	-	-
Interfund Payable.....	7,917	267,027	1,065
External Party Payable.....	2,160	-	-
Intergovernmental Payable.....	568,673	163,904	159,638
Unearned Revenue.....	-	280,032	-
Matured Interest Payable.....	188	17	-
Matured Capital Leases Payable.....	178	1,756	-
Total Liabilities.....	<u>2,158,854</u>	<u>1,207,237</u>	<u>552,846</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	7,774,148	-	-
Unavailable Revenue.....	4,831,576	50,314	1,906,795
Total Deferred Inflows of Resources.....	<u>12,605,724</u>	<u>50,314</u>	<u>1,906,795</u>
FUND BALANCES			
Nonspendable.....	2,559,610	15,154	335,451
Restricted.....	-	522,160	4,234,349
Committed.....	399,983	-	-
Assigned.....	8,634,415	-	-
Unassigned (Deficit).....	6,830,853	-	-
Total Fund Balances	<u>18,424,861</u>	<u>537,314</u>	<u>4,569,800</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 33,189,439</u>	<u>\$ 1,794,865</u>	<u>\$ 7,029,441</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	Nonmajor Governmental Funds	Totals
\$ 9,546,580	\$ 2,632,549	\$ 27,709,635	\$ 57,239,089
-	-	23,768	125,836
-	-	340,341	446,522
8,684,862	2,318,402	6,512,067	26,022,650
-	-	48,436	48,436
-	-	-	101,424
-	-	-	4,931,662
51,279	60,548	97,939	757,644
2,605	-	1,826	3,959,394
-	24,932	-	77,800
-	-	1,064,855	1,064,855
-	-	3,631	35,232
-	-	375,317	375,317
2,139,650	1,606,797	4,343,949	13,717,491
18,924	-	-	455,085
8,946	15,696	35,038	323,880
<u>\$ 20,452,846</u>	<u>\$ 6,658,924</u>	<u>\$ 40,556,802</u>	<u>\$ 109,682,317</u>
\$ 389,902	\$ 441,768	\$ 679,015	\$ 2,926,769
-	-	1,095,557	1,095,557
255,259	18,912	181,298	1,474,585
-	-	4,671	35,853
-	-	147,059	147,059
8,412	-	3,605,818	3,890,239
-	12,777	600	15,537
376,495	11,090	157,318	1,437,118
-	-	-	280,032
-	-	-	205
-	-	-	1,934
<u>1,030,068</u>	<u>484,547</u>	<u>5,871,336</u>	<u>11,304,888</u>
7,930,292	2,119,419	5,967,440	23,791,299
2,312,413	1,269,544	4,726,671	15,097,313
<u>10,242,705</u>	<u>3,388,963</u>	<u>10,694,111</u>	<u>38,888,612</u>
27,870	15,696	375,379	3,329,160
9,152,203	2,769,718	21,245,987	37,924,417
-	-	3,888,956	4,288,939
-	-	287,280	8,921,695
-	-	(1,806,247)	5,024,606
<u>9,180,073</u>	<u>2,785,414</u>	<u>23,991,355</u>	<u>59,488,817</u>
<u>\$ 20,452,846</u>	<u>\$ 6,658,924</u>	<u>\$ 40,556,802</u>	<u>\$ 109,682,317</u>

Fairfield County, Ohio

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

December 31, 2013

Total Fund Balances for Governmental Funds.....		\$ 59,488,817
<i>Amounts reported for governmental activities in the Statement of Net Position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		175,045,091
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,795,802
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Property Taxes	2,231,351	
Sales Taxes	1,993,791	
Charges for Services	205,594	
Licenses and Permits	378	
Fines and Forfeitures	353,908	
Intergovernmental	9,025,433	
Special Assessments	1,065,225	
Accrued Interest	14,548	
Reimbursements	<u>207,085</u>	15,097,313
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(53,703)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		952,032
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	(1,054,684)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(3,310,511)	
Refunding Bonds Payable and Unamortized Premiums	(11,990,873)	
Compensated Absences Payable	(3,744,402)	
Intergovernmental Payable	(1,001)	
Capital Leases Payable	<u>(508,914)</u>	<u>(20,610,385)</u>
Net Position of Governmental Activities		\$ <u>231,714,967</u>

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

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Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property Taxes.....	\$ 7,662,562	\$ -	\$ -
Permissive Real Property Transfer Taxes.....	1,298,789	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	18,541,381	-	-
Charges for Services.....	6,804,656	2,735,146	99,750
Licenses and Permits.....	21,811	-	-
Permissive Motor Vehicle License Tax.....	-	-	1,156,520
Fines and Forfeitures.....	118,320	-	52,175
Intergovernmental.....	4,791,026	6,162,259	5,414,629
Special Assessments.....	-	-	-
Housing Rehabilitation	-	-	-
Interest.....	411,044	-	-
Rent.....	190,022	-	-
Donations.....	15,944	-	-
Other.....	793,433	243,513	84,327
Total Revenues.....	<u>40,648,988</u>	<u>9,140,918</u>	<u>6,807,401</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	9,408,487	-	-
Judicial	6,697,066	-	-
Public Safety	14,521,031	-	-
Public Works	-	-	6,852,144
Health	666,470	-	-
Human Services	621,099	9,796,841	-
Urban Redevelopment and Housing	-	-	-
Transportation	209,877	-	-
Intergovernmental.....	1,574,482	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	187,687	17,058	23,040
Interest and Fiscal Charges	37,722	1,391	1,891
Issuance Costs	-	-	-
Total Expenditures.....	<u>33,923,921</u>	<u>9,815,290</u>	<u>6,877,075</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,725,067</u>	<u>(674,372)</u>	<u>(69,674)</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets.....	7,965	-	33,316
Inception of Capital Lease.....	-	-	-
Loans Received.....	-	-	-
Bonds Issued.....	-	-	-
Transfers In.....	46,155	313,526	160,000
Transfers Out.....	(7,427,676)	-	(338,230)
Total Other Financing Sources (Uses).....	<u>(7,373,556)</u>	<u>313,526</u>	<u>(144,914)</u>
Net Change in Fund Balances.....	(648,489)	(360,846)	(214,588)
Fund Balances Beginning of Year.....	19,073,350	898,160	4,784,388
Fund Balances End of Year.....	<u>\$ 18,424,861</u>	<u>\$ 537,314</u>	<u>\$ 4,569,800</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	Nonmajor Governmental Funds	Totals
\$ 7,811,436	\$ 2,089,279	\$ 5,884,049	\$ 23,447,326
-	-	-	1,298,789
-	-	192,927	192,927
-	-	-	18,541,381
781,519	83,278	3,819,114	14,323,463
-	-	496,537	518,348
-	-	-	1,156,520
-	-	203,180	373,675
5,949,018	2,566,502	11,169,624	36,053,058
-	-	236,833	236,833
-	-	283,470	283,470
-	-	74,760	485,804
12,339	18,892	536,057	757,310
10,887	760	26,118	53,709
127,574	12,156	126,614	1,387,617
<u>14,692,773</u>	<u>4,770,867</u>	<u>23,049,283</u>	<u>99,110,230</u>
-	-	2,131,732	11,540,219
-	-	1,543,533	8,240,599
-	-	2,518,614	17,039,645
-	-	1,637,794	8,489,938
15,738,971	3,320,627	950,288	20,676,356
-	-	11,430,315	21,848,255
-	-	1,124,125	1,124,125
-	-	-	209,877
-	-	601,475	2,175,957
-	-	3,683,579	3,683,579
11,854	-	2,077,201	2,316,840
2,495	-	519,108	562,607
-	-	43,350	43,350
<u>15,753,320</u>	<u>3,320,627</u>	<u>28,261,114</u>	<u>97,951,347</u>
<u>(1,060,547)</u>	<u>1,450,240</u>	<u>(5,211,831)</u>	<u>1,158,883</u>
-	-	94	41,375
70,790	-	-	70,790
-	-	50,550	50,550
-	-	2,945,000	2,945,000
-	-	8,400,886	8,920,567
(118,723)	-	(1,035,938)	(8,920,567)
<u>(47,933)</u>	<u>-</u>	<u>10,360,592</u>	<u>3,107,715</u>
(1,108,480)	1,450,240	5,148,761	4,266,598
10,288,553	1,335,174	18,842,594	55,222,219
<u>\$ 9,180,073</u>	<u>\$ 2,785,414</u>	<u>\$ 23,991,355</u>	<u>\$ 59,488,817</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, 2013

Net Change in Fund Balances - Total Governmental Funds..... \$ 4,266,598

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

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

Capital Asset Additions	6,393,234	
Capital Contributions	47,083	
Current Year Depreciation	<u>(7,122,070)</u>	(681,753)

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	(41,375)	
Loss on Disposal of Capital Assets	<u>(276,942)</u>	(318,317)

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

Property Taxes	(219,107)	
Sales Taxes	84,701	
Charges for Services	37,465	
Licenses and Permits	267	
Fines and Forfeitures	7,544	
Intergovernmental	933,221	
Special Assessments	(143,182)	
Interest	(17,277)	
Other	<u>67,923</u>	751,555

Governmental funds had an investment in joint venture which reflects a decrease for the current year. The decrease in joint venture is reflected as an expense on the Statement of Activities

(101,458)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Special Assessment Bonds	75,000	
General Obligation Bonds	655,000	
Advance Refunding Bonds	710,000	
Long-Term Loans Payable	635,882	
Capital Leases	<u>240,958</u>	\$ 2,316,840

(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, 2013

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 allocated as an expense over the life of the bond on the Statement of Activities:

Accrued Interest Payable	\$ (1,855)	
Amortization on Premium of Special Assessment Bonds	5,504	
Amortization on Premium of General Obligation Bonds	18,885	
Amortization on Premium of Refunding Bonds	36,336	
Amortization on Discount of General Obligation Bonds	<u>(455)</u>	58,415

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

(70,790)

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>(40,090)</u>	(38,271)

Deferred Outflows of Resources represent the amortization of deferred charges on refundings which are not reported in the funds

(107,492)

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	(50,550)	
Bonds Issued	<u>(2,945,000)</u>	<u>(2,995,550)</u>

Change in Net Position of Governmental Activities..... **\$ 3,079,777**

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,011,200	\$ 7,011,200	\$ 7,583,661	\$ 572,461
Permissive Real Property Transfer Taxes.....	1,200,000	1,200,000	1,302,003	102,003
Sales Taxes.....	16,400,000	16,400,000	18,500,368	2,100,368
Charges for Services.....	3,799,588	3,813,910	4,810,452	996,542
Licenses and Permits.....	5,000	30,000	21,811	(8,189)
Fines and Forfeitures.....	64,000	64,000	118,145	54,145
Intergovernmental.....	2,752,117	2,762,959	4,661,378	1,898,419
Interest.....	495,904	495,904	378,147	(117,757)
Rent.....	150,000	163,909	179,561	15,652
Donations.....	-	-	15,944	15,944
Other.....	510,000	502,027	869,560	367,533
Total Revenues.....	32,387,809	32,443,909	38,441,030	5,997,121
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	10,910,905	10,991,895	10,144,627	847,268
Judicial	5,158,277	5,555,164	5,384,602	170,562
Public Safety	15,673,286	15,647,554	15,337,545	310,009
Health	671,546	668,861	667,806	1,055
Human Services	1,260,150	1,260,150	633,865	626,285
Transportation	166,159	234,336	220,254	14,082
Other	451,664	1,757,434	1,600,780	156,654
Total Expenditures.....	34,291,987	36,115,394	33,989,479	2,125,915
Excess of Revenues Over (Under) Expenditures	(1,904,178)	(3,671,485)	4,451,551	8,123,036
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	7,965	7,965
Advances In.....	-	-	786,663	786,663
Advances Out.....	-	-	(822,058)	(822,058)
Transfers In.....	260,000	198,079	597,661	399,582
Transfers Out.....	(5,913,650)	(8,200,052)	(7,427,676)	772,376
Total Other Financing Sources (Uses).....	(5,653,650)	(8,001,973)	(6,857,445)	1,144,528
Net Change in Fund Balance	(7,557,828)	(11,673,458)	(2,405,894)	9,267,564
Fund Balance Beginning of Year	11,766,070	11,766,070	11,766,070	-
Prior Year Encumbrances Appropriated.....	2,057,407	2,057,407	2,057,407	-
Fund Balance End of Year	\$ 6,265,649	\$ 2,150,019	\$ 11,417,583	\$ 9,267,564

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 3,522,592	\$ 3,522,592	\$ 2,756,241	\$ (766,351)
Intergovernmental.....	5,910,928	5,918,357	6,271,673	353,316
Other.....	180,000	180,000	252,178	72,178
Total Revenues.....	<u>9,613,520</u>	<u>9,620,949</u>	<u>9,280,092</u>	<u>(340,857)</u>
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,005,649	4,939,363	4,607,069	332,294
Fringe Benefits	2,458,371	2,451,379	2,244,609	206,770
Materials and Supplies	322,758	300,258	252,316	47,942
Contractual Services	3,205,461	3,234,058	3,062,991	171,067
Capital Outlay	87,898	87,898	21,784	66,114
Other	1,000	6,426	5,426	1,000
Total Expenditures.....	<u>11,081,137</u>	<u>11,019,382</u>	<u>10,194,195</u>	<u>825,187</u>
Excess of Revenues Under Expenditures.....	<u>(1,467,617)</u>	<u>(1,398,433)</u>	<u>(914,103)</u>	<u>484,330</u>
OTHER FINANCING SOURCES (USES)				
Advances In.....	-	-	244,000	244,000
Advances Out.....	-	-	(75,000)	(75,000)
Transfers In.....	311,723	311,723	313,526	1,803
Total Other Financing Sources (Uses).....	<u>311,723</u>	<u>311,723</u>	<u>482,526</u>	<u>170,803</u>
Net Change in Fund Balance.....	(1,155,894)	(1,086,710)	(431,577)	655,133
Fund Balance Beginning of Year.....	1,256,241	1,256,241	1,256,241	-
Prior Year Encumbrances Appropriated.....	216,400	216,400	216,400	-
Fund Balance End of Year.....	<u>\$ 316,747</u>	<u>\$ 385,931</u>	<u>\$ 1,041,064</u>	<u>\$ 655,133</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 10,000	\$ 10,000	\$ 36,986	\$ 26,986
Permissive Motor Vehicle License Tax.....	1,101,000	1,101,000	1,138,635	37,635
Fines and Forfeitures.....	30,000	30,000	50,958	20,958
Intergovernmental.....	5,410,000	5,371,816	5,397,520	25,704
Other.....	17,000	17,000	86,221	69,221
Total Revenues.....	<u>6,568,000</u>	<u>6,529,816</u>	<u>6,710,320</u>	<u>180,504</u>
EXPENDITURES				
Current:				
Public Works:				
Motor Vehicle:				
Personal Services	2,649,863	2,766,210	2,761,183	5,027
Fringe Benefits	1,242,290	1,340,824	1,330,071	10,753
Materials and Supplies	871,040	1,196,716	1,014,545	182,171
Contractual Services	953,755	1,049,179	983,309	65,870
Capital Outlay	1,180,746	1,242,563	1,177,939	64,624
Other	4,192	13,518	9,518	4,000
Total Expenditures.....	<u>6,901,886</u>	<u>7,609,010</u>	<u>7,276,565</u>	<u>332,445</u>
Excess of Revenues Under Expenditures.....	<u>(333,886)</u>	<u>(1,079,194)</u>	<u>(566,245)</u>	<u>512,949</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	3,000	3,000	17,217	14,217
Transfers In.....	160,000	160,000	160,000	-
Transfers Out.....	(263,230)	(338,230)	(338,230)	-
Total Other Financing Sources (Uses).....	<u>(100,230)</u>	<u>(175,230)</u>	<u>(161,013)</u>	<u>14,217</u>
Net Change in Fund Balance.....	(434,116)	(1,254,424)	(727,258)	527,166
Fund Balance Beginning of Year.....	3,449,268	3,449,268	3,449,268	-
Prior Year Encumbrances Appropriated.....	438,283	438,283	438,283	-
Fund Balance End of Year.....	<u>\$ 3,453,435</u>	<u>\$ 2,633,127</u>	<u>\$ 3,160,293</u>	<u>\$ 527,166</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,641,600	\$ 7,641,600	\$ 7,729,061	\$ 87,461
Charges for Services.....	1,169,721	894,721	783,464	(111,257)
Intergovernmental.....	5,201,910	5,281,910	5,802,435	520,525
Rent.....	12,339	12,339	12,339	-
Donations.....	-	-	10,887	10,887
Other.....	-	7,478	128,119	120,641
Total Revenues.....	<u>14,025,570</u>	<u>13,838,048</u>	<u>14,466,305</u>	<u>628,257</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,147,880	6,139,380	5,595,558	543,822
Fringe Benefits	2,715,279	2,715,279	2,247,878	467,401
Materials and Supplies	653,350	580,105	506,063	74,042
Contractual Services	7,615,544	7,018,984	6,681,302	337,682
Capital Outlay	587,683	662,583	578,480	84,103
Other	2,909,463	2,471,953	2,413,501	58,452
Total Expenditures.....	<u>20,629,199</u>	<u>19,588,284</u>	<u>18,022,782</u>	<u>1,565,502</u>
Excess of Revenues Under Expenditures.....	(6,603,629)	(5,750,236)	(3,556,477)	2,193,759
OTHER FINANCING USES				
Transfers Out.....	(218,723)	(118,723)	(118,723)	-
Net Change in Fund Balance	(6,822,352)	(5,868,959)	(3,675,200)	2,193,759
Fund Balance Beginning of Year	8,013,372	8,013,372	8,013,372	-
Prior Year Encumbrances Appropriated.....	2,399,638	2,399,638	2,399,638	-
Fund Balance End of Year	<u>\$ 3,590,658</u>	<u>\$ 4,544,051</u>	<u>\$ 6,737,810</u>	<u>\$ 2,193,759</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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 2,209,273	\$ 2,209,273	\$ 2,067,770	\$ (141,503)
Charges for Services.....	120,476	120,476	136,575	16,099
Intergovernmental.....	1,459,771	1,558,161	2,181,588	623,427
Rent.....	22,115	22,115	18,892	(3,223)
Donations.....	-	-	760	760
Other.....	-	-	11,661	11,661
Total Revenues.....	<u>3,811,635</u>	<u>3,910,025</u>	<u>4,417,246</u>	<u>507,221</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	413,023	438,023	411,695	26,328
Fringe Benefits	157,644	167,644	143,166	24,478
Materials and Supplies	116,080	116,715	13,489	103,226
Contractual Services	3,131,278	3,963,740	2,947,737	1,016,003
Capital Outlay	4,200	15,500	10,637	4,863
Total Expenditures.....	<u>3,822,225</u>	<u>4,701,622</u>	<u>3,526,724</u>	<u>1,174,898</u>
Net Change in Fund Balance.....	(10,590)	(791,597)	890,522	1,682,119
Fund Balance Beginning of Year.....	1,516,761	1,516,761	1,516,761	-
Prior Year Encumbrances Appropriated.....	19,084	19,084	19,084	-
Fund Balance End of Year.....	<u>\$ 1,525,255</u>	<u>\$ 744,248</u>	<u>\$ 2,426,367</u>	<u>\$ 1,682,119</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

December 31, 2013

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 4,650,729	\$ 3,359,696	\$ 17,793	\$ 8,028,218
Cash and Cash Equivalents in Segregated Accounts	298,799	211,806	-	510,605
Receivables:				
Accounts	681,499	577,288	12,765	1,271,552
Interfund	3,327	1,731	-	5,058
Special Assessments	8,635	-	-	8,635
Accrued Interest	390	35	-	425
Intergovernmental	6,173	12,918	-	19,091
Materials and Supplies Inventory.....	6,793	10,512	-	17,305
Inventory Held for Resale.....	-	-	53,232	53,232
Prepaid Items.....	257	8,459	-	8,716
Total Current Assets.....	<u>5,656,602</u>	<u>4,182,445</u>	<u>83,790</u>	<u>9,922,837</u>
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents	182,187	-	-	182,187
Capital Assets Not Being Depreciated	743,462	1,990,584	-	2,734,046
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	28,689,939	22,622,136	100,375	51,412,450
Total Noncurrent Assets.....	<u>29,615,588</u>	<u>24,612,720</u>	<u>100,375</u>	<u>54,328,683</u>
Total Assets.....	<u>35,272,190</u>	<u>28,795,165</u>	<u>184,165</u>	<u>64,251,520</u>
DEFERRED OUTFLOWS of RESOURCES				
Deferred Charge on Refunding	\$ 742,151	\$ 533,770	\$ -	\$ 1,275,921

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

(Continued)

December 31, 2013

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 158,492	\$ 185,029	\$ 24,815	\$ 368,336
Contracts Payable	24,264	15,284	-	39,548
Accrued Wages and Benefits Payable	26,089	18,395	-	44,484
Retainage Payable	17,152	17,152	-	34,304
Interfund Payable	37,843	36,370	-	74,213
Intergovernmental Payable	53,658	10,686	1,272	65,616
Accrued Interest Payable	34,161	26,853	-	61,014
Current Portion of:				
Compensated Absences Payable	26,961	27,352	-	54,313
Capital Leases	3,227	3,227	-	6,454
EPA Loans Payable	116,133	-	-	116,133
OPWC Loans Payable	4,279	-	-	4,279
General Obligation Bonds Payable	875,000	625,000	-	1,500,000
Total Current Liabilities	<u>1,377,259</u>	<u>965,348</u>	<u>26,087</u>	<u>2,368,694</u>
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	182,187	-	-	182,187
Compensated Absences	36,234	58,197	-	94,431
Capital Leases	11,734	11,734	-	23,468
OPWC Loans Payable	40,648	-	-	40,648
General Obligation Bonds Payable	10,409,491	8,261,864	-	18,671,355
Total Long-Term Liabilities	<u>10,680,294</u>	<u>8,331,795</u>	<u>-</u>	<u>19,012,089</u>
Total Liabilities	<u>12,057,553</u>	<u>9,297,143</u>	<u>26,087</u>	<u>21,380,783</u>
NET POSITION				
Net Investment in Capital Assets	18,724,197	16,253,822	100,375	35,078,394
Unrestricted.....	<u>5,232,591</u>	<u>3,777,970</u>	<u>57,703</u>	<u>9,068,264</u>
Total Net Position	<u>\$ 23,956,788</u>	<u>\$ 20,031,792</u>	<u>\$ 158,078</u>	<u>\$ 44,146,658</u>

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS

For the Year Ended December 31, 2013

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
OPERATING REVENUES:				
Charges for Services	\$ 3,631,514	\$ 2,641,997	\$ 383,476	\$ 6,656,987
OPERATING EXPENSES:				
Personal Services	563,436	419,765	-	983,201
Fringe Benefits	224,255	156,279	-	380,534
Contractual Services	1,023,621	608,007	30,550	1,662,178
Materials and Supplies	115,801	259,506	348,134	723,441
Other Operating Expenses	11,000	90	-	11,090
Depreciation	911,851	890,089	3,145	1,805,085
Total Operating Expenses	2,849,964	2,333,736	381,829	5,565,529
Operating Income	781,550	308,261	1,647	1,091,458
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	9,813	3,513	-	13,326
Gain on Sale of Capital Assets	-	938	-	938
Loss on Sale of Capital Assets	(60)	-	-	(60)
Interest and Fiscal Charges	(460,495)	(373,354)	-	(833,849)
Other Non-Operating Revenues	22,382	7,167	-	29,549
Total Non-Operating Revenues (Expenses)	(428,360)	(361,736)	-	(790,096)
Gain (Loss) Before Capital Contributions.....	353,190	(53,475)	1,647	301,362
Capital Contributions	279,561	286,359	-	565,920
Change in Net Position	632,751	232,884	1,647	867,282
Net Position Beginning of Year	23,324,037	19,798,908	156,431	43,279,376
Net Position End of Year	<u>\$ 23,956,788</u>	<u>\$ 20,031,792</u>	<u>\$ 158,078</u>	<u>\$ 44,146,658</u>

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, 2013

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers.....	\$ 3,599,765	\$ 2,622,704	\$ 371,729	\$ 6,594,198
Cash Payments for Employee Services and Benefits	(780,168)	(581,073)	-	(1,361,241)
Cash Payments for Goods and Services.....	(1,046,688)	(807,880)	(398,994)	(2,253,562)
Other Operating Expenses.....	-	(71,742)	-	(71,742)
Other non-operating revenues.....	21,961	6,764	-	28,725
Customer Deposits Received.....	28,500	-	-	28,500
Customer Deposits Returned.....	(12,249)	-	-	(12,249)
Net Cash Provided by (Used for) Operating Activities.....	<u>1,811,121</u>	<u>1,168,773</u>	<u>(27,265)</u>	<u>2,952,629</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	34,275	34,275	-	68,550
Tap-In Fees.....	245,286	285,265	-	530,551
Sale of capital assets.....	938	938	-	1,876
Special Assessments	5,184	3,176	-	8,360
Acquisition of Capital Assets.....	(46,066)	(46,066)	-	(92,132)
Principal Paid on Capital Leases Payable.....	(6,158)	(6,159)	-	(12,317)
Principal Paid on EPA Refunding Loan.....	(226,102)	-	-	(226,102)
Principal Paid on OPWC Loan.....	(4,279)	-	-	(4,279)
Principal Paid on Recovery Zone Bonds.....	(40,000)	(40,000)	-	(80,000)
Principal Paid on General Obligation Bonds.....	(805,000)	(570,000)	-	(1,375,000)
Interest Paid on Capital Leases Payable	(1,219)	(1,220)	-	(2,439)
Interest Paid on EPA Refunding Loan.....	(10,301)	-	-	(10,301)
Interest Paid on Recovery Zone Bonds.....	(82,744)	(82,744)	-	(165,488)
Interest Paid on General Obligation Bonds.....	(334,733)	(261,747)	-	(596,480)
Net Cash Used for Capital and Related Financing Activities	<u>(1,270,919)</u>	<u>(684,282)</u>	<u>-</u>	<u>(1,955,201)</u>
Cash Flows From Investing Activities				
Interest.....	9,611	3,911	-	13,522
Net Cash Provided by Investing Activities.....	<u>9,611</u>	<u>3,911</u>	<u>-</u>	<u>13,522</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	549,813	488,402	(27,265)	1,010,950
Cash and Cash Equivalents Beginning of Year.....	<u>4,581,902</u>	<u>3,083,100</u>	<u>45,058</u>	<u>7,710,060</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 5,131,715</u>	<u>\$ 3,571,502</u>	<u>\$ 17,793</u>	<u>\$ 8,721,010</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2013

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating Income	\$ 781,550	\$ 308,261	\$ 1,647	\$ 1,091,458
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Other non-operating revenues	21,961	6,764	-	28,725
Depreciation Expense	911,851	890,089	3,145	1,805,085
(Increases) Decreases in Assets:				
Accounts Receivable	(30,343)	(10,842)	(11,747)	(52,932)
Intergovernmental Receivable	(738)	(7,062)	-	(7,800)
Interfund Receivable	(668)	(1,389)	-	(2,057)
Materials and Supplies Inventory	(3,892)	(934)	(10,756)	(15,582)
Prepays	13,178	5,391	-	18,569
Increases (Decreases) in Liabilities:				
Accounts Payable	46,627	(52,806)	(9,781)	(15,960)
Contracts payable	(16,806)	-	-	(16,806)
Accrued Wages and Benefits Payable	1,916	(9)	-	1,907
Compensated Absences Payable	6,048	(4,626)	-	1,422
Interfund Payable	37,803	36,330	-	74,133
Intergovernmental Payable	26,383	(394)	227	26,216
Customer Deposits	16,251	-	-	16,251
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ 1,811,121</u>	<u>\$ 1,168,773</u>	<u>\$ (27,265)</u>	<u>\$ 2,952,629</u>

Noncash Capital Financing Activities:

During 2013, the Sewer and Water Enterprise Funds entered a capital lease which resulted in a non-cash transaction in the amount of \$17,701 for each fund.

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, 2013

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	11,145,023
Cash and Cash Equivalents in Segregated Accounts		1,760,075
Receivables:		
Property Taxes		150,780,465
Lodging Taxes		63,790
Accounts		3,486,868
Special Assessments		2,956,684
Accrued Interest		107
Intergovernmental		12,247,136
Tax Increment Financing Receivable		3,829,634
External Party Receivable		15,537
Total Assets	\$	<u>186,285,319</u>

LIABILITIES

External Party Payable	\$	77,800
Intergovernmental Payable		177,344,299
Due to Others		8,863,220
Total Liabilities	\$	<u>186,285,319</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, 2013

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 help ensure that the financial statements of the County are not misleading.

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

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

Discretely Presented Component Unit. The component unit column in the basic financial statements includes the financial data of the County's 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. 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Section 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During 2013, there was no financial activity occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The County has designated the Land Bank as the County's agency for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank will be reported as a discretely presented component unit of the County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and 61. Since the Land Bank is newly formed and no financial activity occurred during 2013, no financial information is presented in the discretely presented component unit column.

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

Fairfield 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 Risk Sharing Pools. These organizations are presented in Notes 19 through 22. The organizations are:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

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 Multi-County Detention District
Lancaster-Fairfield Community Action Agency	County Risk Sharing Authority, Inc. (CORSA)
Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board	County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program
Fairfield-Hocking Major Crimes Investigation Unit	

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 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 most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

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 deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The County reports the following major governmental funds:

General Fund. The General Fund, the County's primary operating fund, accounts for 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.

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.

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

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.

The Airport Fuel Operations Enterprise Fund accounts for monies collected from fuel sales at the airport and expenditures related to the upkeep and operation of the fuel tanks and purchases of fuel.

Fiduciary Funds. Fiduciary fund reporting focuses on net position and changes in net position. 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 position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of changes in revenues, expenses, and changes in fund net position 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, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, where the County receives value without directly giving equal value in return, include sales taxes, property taxes, tax increment financing, grants, entitlements, and donations. On the accrual basis, the County recognizes revenue from sales taxes in the period in which the taxable sales take place. The County recognizes revenue from property taxes in the year for which the taxes are levied. (See Note 7) The County recognizes revenue from grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position report will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows or resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Expenses/Expenditures. Under the accrual basis of accounting, the County recognizes expenses at the time they are incurred.

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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. Advances between funds are not required to be budgeted and they were not budgeted by the County.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original 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, the Liberty Center County Services Complex and the Clerk of Courts Remolding Capital Project Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Clean Ohio Easement Special Revenue Fund was budgeted but no activity occurred. Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

F. Equity in Pooled Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the financial statements.

During 2013, investments were limited to nonparticipating certificates of deposit, federal agency securities, other governmental entities bonds and notes, commercial paper, and corporate notes.

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

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 2013, 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 2013 amounted to \$411,044, which includes \$340,692 assigned from other County funds.

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The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented on the financial statements as "Cash and Cash Equivalents in Segregated Accounts", for various departmental bank accounts since these funds are not deposited into the County treasury.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments. The County's primary government had no investments that were considered investments on the financial statements.

G. Receivables and Payables

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

Using this criteria, the County has elected to not record child support arrearages within the special revenue and agency fund types. This amount, while potentially significant, is not considered measurable, and because collection is often significantly in arrears, the County is unable to determine a reasonable value.

H. Inventory of Supplies

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption and purchased fuel for resale.

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2013, 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. Internal Balances

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

K. Restricted Assets

The County has set aside certain resources in the General Fund, the Economic Development Assistance Grant Special Revenue Fund, and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Restricted cash and cash equivalents in the Economic Development Assistance Grant Special Revenue Fund represents the amount of money sequestered by the grantor, the Economic Development Administration, due to the lack of loan requests within the County; therefore, this money is not available for appropriations until the sequester has been removed by the grantor. Restricted cash and cash equivalents in the Sewer Enterprise Fund is for the repayment of sewer deposits which are presented on the statement of fund net position – enterprise funds.

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L. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. For 2013, there were no transfers between governmental and business-type activities. 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 position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. 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.

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

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

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

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Bond Premiums and Discounts

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

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

Q. Deferred Charge on Refunding

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

R. Fund Balance Reserves

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

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Nonspendable: The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash. It also includes the long-term amount of loans and notes receivable, prepaids, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2014's appropriated budget.

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

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

S. Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through

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external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Community Services, Indigent Guardianship, Emergency Management and Homeland Security, Parent Education, County Probation Services Community Based Corrections, Sheriff Services, and Victims of Crime, Home, Workforce Investment Act, and Moving Ohio Forward Special Revenue Funds.

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

T. Contributions of Capital

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

U. Estimates

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

V. Operating Revenues and Expenses

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

W. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2013, no extraordinary or special items occurred.

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34."

GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. These changes were incorporated in the County's 2013 financial statements; however, there was no effect on beginning net position/fund balance.

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:

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

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

	General Fund	Community Services Fund	Motor Vehicle Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund
GAAP Basis	\$ (648,489)	\$ (360,846)	\$ (214,588)	\$ (1,108,480)	\$ 1,450,240
Net adjustment for revenue accruals	(198,378)	140,728	(113,180)	(160,650)	(332,265)
Net adjustment for expenditure accruals	(53,605)	(84,651)	226,238	124,302	(76,919)
Beginning of year:					
Unreported cash and interest	307,852	30	-	16,557	153
GASB 31 adjustment	24,895	-	-	-	-
Segregated accounts	114,232	-	-	-	-
Agency cash allocation	221,787	-	-	231,252	60,465
Prepaid items	218,265	23,793	4,567	39,535	10,726
End of year:					
Unreported cash and interest	(383,314)	(1,584)	-	-	-
GASB 31 adjustment	1,617	-	-	-	-
Segregated accounts	(102,068)	-	-	-	-
Agency cash allocation	(300,688)	-	-	(313,627)	(81,974)
Prepaid items	(247,629)	(12,293)	(4,278)	(8,946)	(15,696)
To reclassify excess of revenues and other sources of financial resources over expenditures and other uses of financial resources into financial statement fund types	16,437	-	-	-	-
Advances in	786,663	244,000	-	-	-
Advances out	(822,058)	(75,000)	-	-	-
Encumbrances	(1,341,413)	(305,754)	(626,017)	(2,495,143)	(124,208)
Budget Basis	<u>\$ (2,405,894)</u>	<u>\$ (431,577)</u>	<u>\$ (727,258)</u>	<u>\$ (3,675,200)</u>	<u>\$ 890,522</u>

Fairfield County, Ohio
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NOTE 5 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2013:

		<u>Deficit Fund Balances</u>
<u>Nonmajor Special Revenue Funds:</u>		
Home Sewage Treatment System	\$	509
Safe Haven		11,217
<u>Nonmajor Capital Projects Funds:</u>		
Airport Construction		212,972
Developmental Disabilities Facilities		296,413
Airport Hanger Construction		1,285,136

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 Developmental Disabilities Facilities and Airport Hanger Construction Nonmajor Capital Projects Funds had outstanding interfund activity notes and bonds as of year-end (See Note 18). The General Fund provides transfers to cover deficit balances of special revenue and capital projects funds; however, this is done when cash is needed rather than when accruals occur.

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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

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6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers' acceptances, an investment 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, 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 \$905,006 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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, \$10,018,242 of the County's bank balance of \$55,929,035 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

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of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments. As of December 31, 2013, the County had the following investments:

	Fair Value	Maturity	Bond Ratings	Rating Agency
Federal Farm Credit Bank Notes	\$ 2,495,248	10/24/2016	Aaa	Moody's
Federal Farm Credit Bank Notes	3,000,045	1/9/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,499,235	12/17/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,997,560	10/15/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,993,850	4/25/2016	Aaa	Moody's
Federal Farm Credit Bank Notes	3,001,083	6/18/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,500,541	6/18/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,999,644	8/5/2015	Aaa	Moody's
Federal Home Loan Bank Notes	2,001,236	8/28/2015	Aaa	Moody's
Gahanna Jefferson City School District General Obligation Bonds	275,000	12/1/2015	Aa2	Moody's
City of Avon Lake Bond Anticipation Notes	500,000	7/16/2014	Aa2	Moody's
South Euclid Ohio General Obligation Bonds	500,000	9/18/2014	Aa2	Moody's
GE Capital Corporation Corporate Note	500,095	1/7/2014	A1	Moody's
GE Capital Corporation Commercial Paper	2,999,700	1/17/2014	A1+	Moody's
Total	\$ 24,263,237			

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 County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The GE Capital Corporation corporate notes and commercial paper are exposed to custodial credit risk in that it is uninsured, unregistered, and held by the counterparty's trust department agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk. Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2013:

Investment Issuer	Percentage of Investments
Municipal Bonds and Notes	5.25
Federal Home Loan Bank Notes	8.25
Commercial Paper	12.36
Federal Farm Credit Bank Notes	72.07

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2013 for real and public utility property taxes represent the collection of 2012 taxes.

2013 real property taxes were levied after October 1, 2013, on the assessed values as of January 1, 2013, the lien date. Real property taxes which are levied in 2013 are collected in and intended to finance 2014. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2013 represent the collection of 2012 taxes. Public utility property taxes received in 2013 became a lien on December 31, 2012, were levied after October 1, 2013, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2013, was \$8.55 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2013 property tax receipts were based are as follows:

Real Property	\$ 3,102,580,910
Public Utility Personal Property	186,586,320
Total Assessed Property Value	<u>\$ 3,289,167,230</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 – 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. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. 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.

Fairfield County, Ohio
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NOTE 9 - RECEIVABLES

Receivables at December 31, 2013, 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 \$250,456 and \$124,861 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$204,784 for the Federal Economic Development Assistance program and \$106,481 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 \$790,404. The County has \$76,973 in delinquent special assessments at December 31, 2013. 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, 2013 were \$2,231,351.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 632,676	Law Library Services	\$ 4,505
Homestead and Rollback	1,563,381	Engineer Services	64,037
House Bill 408 Reimbursements	2,711	Community Services One Stop	26,340
Casino Revenues	882,350	Voter Registration Grant	4,195
Gasoline Tax	1,134,551	Federal Emergency Management	27,277
Motor Vehicle License Tax	1,577,140	Community Recycling Grant	9,166
Social Security	8,872	Ohio Children Trust Grant	222,009
Indigent Fee Reimbursement	197,079	Community Correction Grants	92,954
Municipal Court Fees	17,578	Victims of Crime Grant	95,883
Child Support Enforcement Agency Grants	622,271	Community Development Home	
Developmental Disability Grants	1,490,485	Improvement Grants	324,819
Developmental Disability Services	90,944	Community Development	
Mental Health Grants	1,345,861	Block Formula Grants	370,171
Mental Health Professional Services	119,414	Ohio Department of Transportation	
Wireless 911 Distributions	5,909	Grants	260,918
Children Services Grants	1,288,778	Major Crimes Unit Grants	55,179
Litter Enforcement Grants	15,991	Moving Ohio Forward	145,695
Sheriff Services	320,418	Worker's Compensation Refund	140,533
Sheriff Grants	7,804	Total Governmental Activities	<u>13,717,491</u>
Election Expense	121,595		
Advertising Election Expense	9,735	Business-Type Activities:	
Community Services Grant	14,483	Sewer Fees and Reimbursements	4,169
Workforce Development	125,786	Water Fees and Reimbursements	11,494
Juvenile Court Services Grant	98,599	Worker's Compensation Refund	3,428
Safe Haven Grant	9,136	Total Business-Type Activities	<u>19,091</u>
Miscellaneous	18,475		
Youth Services	16,024	Total Intergovernmental	
Reclaim Ohio Grant	\$ 135,764	Receivables	<u>\$ 13,736,582</u>

Fairfield County, Ohio
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NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013, was as follows:

	<u>Balance 1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2013</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,507,452	\$ -	\$ -	\$ 5,507,452
Construction in Progress	1,375,262	2,074,286	(2,221,489)	1,228,059
Total Non Depreciable Capital Assets	<u>6,882,714</u>	<u>2,074,286</u>	<u>(2,221,489)</u>	<u>6,735,511</u>
Depreciable Capital Assets:				
Buildings and Improvements	43,904,325	819,392	-	44,723,717
Improvements other than Buildings	5,202,031	75,212	-	5,277,243
Equipment	9,735,736	642,468	(640,152)	9,738,052
Furniture and Fixtures	818,602	121,211	(43,002)	896,811
Infrastructure	218,978,171	4,389,683	(1,947,384)	221,420,470
Vehicles	6,928,064	539,554	(711,892)	6,755,726
Total Depreciable Capital Assets	<u>285,566,929</u>	<u>6,587,520</u>	<u>(3,342,430)</u>	<u>288,812,019</u>
Accumulated Depreciation:				
Buildings and Improvements	19,423,044	1,274,572	-	20,697,616
Improvements other than Buildings	2,193,265	204,583	-	2,397,848
Equipment	7,487,469	707,019	(622,845)	7,571,643
Furniture and Fixtures	660,808	45,907	(37,595)	669,120
Infrastructure	81,065,049	4,385,787	(1,658,115)	83,792,721
Vehicles	5,574,847	504,202	(705,558)	5,373,491
Total Accumulated Depreciation	<u>116,404,482</u>	<u>7,122,070</u>	<u>(3,024,113)</u>	<u>120,502,439</u>
Total Depreciable Capital Assets, Net	<u>169,162,447</u>	<u>(534,550)</u>	<u>(318,317)</u>	<u>168,309,580</u>
Governmental Capital Assets, Net	<u>\$ 176,045,161</u>	<u>\$ 1,539,736</u>	<u>\$ (2,539,806)</u>	<u>\$ 175,045,091</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 545,317
Judicial	120,266
Public safety	652,164
Public works	4,993,769
Health	310,267
Human services	297,490
Transportation	202,797
Total Depreciation Expense	<u>\$ 7,122,070</u>

During 2013, the County received \$47,083 in capital contributions. The City of Canal Winchester donated a sheriff cruiser valued at \$22,172 and Community Action donated \$24,911 toward the purchase of a recycling vehicle.

Fairfield County, Ohio
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	Balance 1/1/2013	Additions	Reductions	Balance 12/31/2013
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	4,248,958	30,568	(3,782,894)	496,632
Total Non Depreciable Capital Assets	<u>6,486,372</u>	<u>30,568</u>	<u>(3,782,894)</u>	<u>2,734,046</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,187,645	3,782,894	-	20,970,539
Equipment	403,538	117,552	(9,981)	511,109
Infrastructure	52,945,229	-	-	52,945,229
Vehicles	572,685	-	(31,630)	541,055
Total Depreciable Capital Assets	<u>71,109,097</u>	<u>3,900,446</u>	<u>(41,611)</u>	<u>74,967,932</u>
Accumulated Depreciation:				
Buildings and Improvements	5,985,084	684,655	-	6,669,739
Equipment	281,856	31,396	(8,983)	304,269
Infrastructure	15,031,382	1,072,985	-	16,104,367
Vehicles	492,688	16,049	(31,630)	477,107
Total Accumulated Depreciation	<u>21,791,010</u>	<u>1,805,085</u>	<u>(40,613)</u>	<u>23,555,482</u>
Total Depreciable Capital Assets, Net	<u>49,318,087</u>	<u>2,095,361</u>	<u>(998)</u>	<u>51,412,450</u>
Business-Type Capital Assets, Net	<u>\$ 55,804,459</u>	<u>\$ 2,125,929</u>	<u>\$ (3,783,892)</u>	<u>\$ 54,146,496</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 \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability. 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.

Cyber liability coverage was added for the first time during 2013. The cyber liability coverage was added in the amount of \$1,000,000 per cyber event with an annual aggregate of \$1,000,000 per member. Coverage does contain some sub limits, which are included in aggregate for \$250,000 notification expense, \$50,000 regulatory proceedings, and \$100,000 claims expense. Coverage includes both Third Party Liability and Privacy Breach.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$174,883,048 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, \$3,658,154 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

Fairfield County, Ohio
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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.

All insurance is held with CORSA, with the exceptions of workers' compensation, health insurance, life insurance, and long-term disability. Settled claims have not exceeded this coverage in any of the last three years. There has been no significant reduction in coverage from last year; however, there has been an increase in the property coverage as a result of the annual evaluation of the properties by Industrial Appraisal Company and an updated review of the contractor's equipment and miscellaneous equipment for various departments.

The County participates in the workers' compensation program provided by the State of Ohio. For 2013, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a 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 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 20.0 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.

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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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 14.0 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 10.0 percent of covered payroll for members in State and local divisions. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2013, members in state and local divisions contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rates for law enforcement increased to 13.0 percent. 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 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. For 2013, the portion of employer contribution allocated to health care was 1.0 percent for members in the Traditional Plan and the Combined Plan. Effective January 1, 2014, the portion of employer contributions allocated to health care increased to 2.0 percent employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$4,352,212, \$3,160,810, and \$3,049,640, respectively. For 2013, 87.8 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$104,989 made by the County and \$74,992 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 system. 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 can 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 multiplied by 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 Ohio Revised Code Chapter 3307.

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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 – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10.0 percent for members and 14.0 percent for employers. The statutory maximum employee contribution rate will be increased 1.0 percent each year beginning July 1, 2013, until it reaches 14.0 percent on July 1, 2016. Through June 30, 2013, plan members were required to contribute 10.0 percent of their annual covered salaries. The County was required to contribute 14.0 percent; 13.0 percent was the portion used to fund pension obligations

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012, and 2011 were \$107,823, \$106,208, and \$109,659, respectively; 95.9 percent has been contributed for year 2013 and 100 percent for years 2012 and 2011. No contributions to the DC or Combined plans for year 2013 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 the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. 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 visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The 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 OPERS 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 2013, state and local government employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

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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. For 2013, the portion of employer contributions allocated to health care for members in the Traditional Plan and the Combined Plan was 1.0 percent. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2.0 percent for both plans, as recommended by the OPERS Actuary.

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, 2013, 2012, and 2011 were \$326,226, \$1,243,173 and \$1,196,509 respectively. For 2013, 87.8 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description – The County participates in 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. Ohio law authorizes STRS to offer this plan. 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 Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1.0 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2013, 2012, and 2011 were \$8,294, \$8,170 and \$8,435 respectively; 95.9 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011.

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.

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

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for governmental funds.

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,188,605, and business-type activities in the amount of \$35,402, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Capital lease payments are reflected as debt service expenditures in the basic financial statements. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$843,082 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$14,456 for equipment. Principal payments toward all capital leases during 2013 totaled \$253,275, a reduction to principal outstanding of \$240,958 for governmental activities and \$12,317 for business-type activities. During 2013, the County entered into a copier lease agreement for the board of developmental disabilities, water, and sewer.

Future minimum lease payments through 2018 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2014	\$ 250,501	\$ 31,144
2015	181,513	14,714
2016	47,984	5,779
2017	23,692	1,121
2018	5,224	49
Total	\$ 508,914	\$ 52,807

Future minimum lease payments for business-type activities through 2018 are as follows:

Year	Business-Type Activities	
	Principal	Interest
2014	\$ 6,454	\$ 2,160
2015	6,988	1,626
2016	7,570	1,044
2017	8,198	416
2018	712	6
Total	\$ 29,922	\$ 5,252

NOTE 16 – SIGNIFICANT COMMITMENTS

A. Encumbrances

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

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Governmental Funds:	
General Fund	\$ 1,341,413
Community Services Fund	305,754
Motor Vehicle Fund	626,017
Developmental Disabilities Fund	2,495,143
Alcohol, Drug Addiction, and Mental Health Board Fund	124,208
Nonmajor Governmental Funds	<u>3,906,562</u>
Total Governmental Funds	<u>8,799,097</u>
Proprietary Funds:	
Sewer Fund	436,142
Water Fund	448,409
Nonmajor Enterprise Fund	<u>3,278</u>
Total Proprietary Funds	<u>887,829</u>
Total	<u><u>\$ 9,686,926</u></u>

B. Contractual Commitments

As of December 31, 2013, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2013	Amounts Remaining on Contracts
Security cameras and lights for Sheriff Department	General	\$ 47,000	\$ -	\$ 47,000
Technical Services Software	General	84,975	-	84,975
Various Road Projects	Motor Vehicle	163,324	-	163,324
Various Bridge Projects	Motor Vehicle	45,832	-	45,832
Various Board of Developmental Disabilities Building Projects	Board of Developmental Disabilities	64,461	33,108	31,353
Technical Services Software for Reappraisal	Real Estate Assessment	125,638	-	125,638
Oblique Imagery Project	Real Estate Assessment	437,063	226,957	210,106
Bateson Beach Drive	Bateson Beach	19,097	-	19,097
Hamburg Road Drainage	Bridges, Culverts, and County Road Levy	9,334	4,839	4,495
Carroll Curb Project	Community Development Block Grant	45,955	43,200	2,755
Energy Conservation Project	Energy Conservation	2,900,258	1,311,010	1,589,248
Jail Facility Planning	Jail Facility	9,500	-	9,500
Tussing Road Screen System Improvement	Sewer	44,900	42,655	2,245
		<u>\$ 3,997,337</u>	<u>\$ 1,661,769</u>	<u>\$ 2,335,568</u>

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NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2013</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area					
2004 - \$1,468,715					
Serial Bonds @ 3.50%	\$ 200,000	\$ -	\$ 65,000	\$ 135,000	\$ 65,000
Unamortized Bond Premium	8,619	-	2,873	5,746	-
Liberty Township Area Refunding Bond					
2012 - \$915,000 @ 2.00%					
Serial Bonds @ 3.50%	895,000	-	10,000	885,000	15,000
Unamortized Bond Premium	31,569	-	2,631	28,938	-
Total Special Assessment Bonds	1,135,188	-	80,504	1,054,684	80,000
<u>General Obligation Bonds:</u>					
County Facility - West Campus, Engineer - 2003 - \$1,480,000					
Serial Bonds @ 5.00%	390,000	-	390,000	-	-
Unamortized Bond Premium	12,434	-	12,434	-	-
Multi-County Juvenile Detention Center - County Share					
2003 - \$1,480,000					
Serial Bonds @ 5.00%	75,000	-	75,000	-	-
Unamortized Bond Premium	2,329	-	2,329	-	-
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 3.50%	80,000	-	25,000	55,000	25,000
Unamortized Bond Premium	2,539	-	846	1,693	-
Developmental Disabilities Facility					
2004 - \$2,250,000					
Serial Bonds @ 3.50%	315,000	-	100,000	215,000	105,000
Unamortized Bond Premium	9,829	-	3,276	6,553	-
Airport					
2004 - \$965,000					
Serial Bonds @ 3.90%	65,000	-	65,000	-	-
Term Bonds @ 4.60%	90,000	-	-	90,000	15,000
Unamortized Bond Discount	(3,190)	-	(455)	(2,735)	-
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	130,000	-	30,000	100,000	35,000
Unamortized Bond Premium	2,056	-	514	1,542	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	60,000	-	15,000	45,000	15,000
Unamortized Bond Premium	\$ 898	\$ -	\$ 224	\$ 674	\$ -

(continued)

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	<u>Outstanding</u> <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2013</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2008 Refunding Bonds: (continued)</u>					
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	\$ 725,000	\$ -	\$ 170,000	\$ 555,000	\$ 180,000
Unamortized Bond Premium	11,675	-	2,919	8,756	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	4,085,000	-	400,000	3,685,000	410,000
Unamortized Bond Premium	84,481	-	9,387	75,094	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	4,750,000	-	60,000	4,690,000	465,000
Unamortized Bond Premium	152,780	-	15,278	137,502	-
Juvenile Detention - \$950,000					
Serial Bonds @ 2.00%	915,000	-	10,000	905,000	85,000
Unamortized Bond Premium	29,186	-	2,919	26,267	-
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	365,000	-	5,000	360,000	5,000
Unamortized Bond Premium	12,703	-	1,059	11,644	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,365,000	-	20,000	1,345,000	20,000
Unamortized Bond Premium	48,430	-	4,036	44,394	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds					
Term Bonds @ 3%	-	2,945,000	-	2,945,000	150,000
Total General Obligation Bonds	<u>13,776,150</u>	<u>2,945,000</u>	<u>1,419,766</u>	<u>15,301,384</u>	<u>1,510,000</u>
<u>Long - Term Loans:</u>					
Airport State Infrastructure Bank Loan 2009 - \$705,064 @ 3.00%					
	585,332	-	585,332	-	-
2012 - OWDA Home Sewage Treatment System - 0%					
	-	50,550	50,550	-	-
Total Long-Term Loans	<u>585,332</u>	<u>50,550</u>	<u>635,882</u>	<u>-</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	3,704,312	2,390,688	2,350,598	3,744,402	1,699,409
Intergovernmental Payable	2,820	-	1,819	1,001	1,001
Capital Leases	679,082	70,790	240,958	508,914	250,501
Total Governmental Activities	<u>\$ 19,882,884</u>	<u>\$ 5,457,028</u>	<u>\$ 4,729,527</u>	<u>\$ 20,610,385</u>	<u>\$ 3,540,911</u>

(continued)

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	<u>Outstanding</u> <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2013</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 5.00%	195,000	-	195,000	-	-
Unamortized Bond Premium	6,028	-	6,028	-	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 4.00%	410,000	-	130,000	280,000	135,000
Unamortized Bond Premium	8,496	-	2,832	5,664	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,670,000	-	180,000	2,490,000	185,000
Unamortized Bond Premium	16,892	-	1,469	15,423	-
Water Improvement Various Purpose					
Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	2,390,000	-	30,000	2,360,000	230,000
Unamortized Bond Premium	76,920	-	7,692	69,228	-
Water Improvement					
Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	2,085,000	-	25,000	2,060,000	25,000
Unamortized Bond Premium	64,417	-	5,368	59,049	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 5.00%	140,000	-	140,000	-	-
Unamortized Bond Premium	4,431	-	4,431	-	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 5.00%	220,000	-	110,000	110,000	110,000
Unamortized Bond Premium	4,198	-	2,799	1,399	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 4.00%	160,000	-	50,000	110,000	55,000
Unamortized Bond Premium	3,284	-	1,094	2,190	-
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 4.00%	765,000	-	240,000	525,000	260,000
Unamortized Bond Premium	15,571	-	5,190	10,381	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,675,000	-	180,000	2,495,000	185,000
Unamortized Bond Premium	\$ 16,899	\$ -	\$ 1,469	\$ 15,430	\$ -

(continued)

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	<u>Outstanding 1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2013</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	\$ 1,750,000	\$ -	\$ 20,000	\$ 1,730,000	\$ 165,000
Unamortized Bond Premium	56,189	-	5,619	50,570	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	805,000	-	10,000	795,000	10,000
Unamortized Bond Premium	25,338	-	2,111	23,227	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	3,825,000	-	55,000	3,770,000	50,000
Unamortized Bond Premium	118,684	-	9,890	108,794	-
Total General Obligation Bonds	18,527,347	-	1,430,992	17,096,355	1,420,000
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,577,500	-	40,000	1,537,500	40,000
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,577,500	-	40,000	1,537,500	40,000
Total Recovery Zone Bonds	3,155,000	-	80,000	3,075,000	80,000
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan 1993 - \$3,365,440 @ 3.54%					
	342,235	-	226,102	116,133	116,133
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%					
	49,206	-	4,279	44,927	4,279
Total Loans	391,441	-	230,381	161,060	120,412
<u>Other:</u>					
Compensated Absences	147,322	72,681	71,259	148,744	54,313
Capital Leases	6,837	35,402	12,317	29,922	6,454
Total Business-Type Activities	\$ 22,227,947	\$ 108,083	\$ 1,824,949	\$ 20,511,081	\$ 1,681,179

Governmental Activities:

Special Assessments Bonds

As of December 31, 2013, the County has \$1,020,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area special assessment bonds and the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

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The 2004 Liberty Township area sanitary sewer special assessment bonds included 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. The amount of premium amortized during 2013 was \$2,873. Issuance costs associated with the bond issue were in the amount of \$36,696. On April 24, 2012, the County advance refunded \$810,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund the Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2013 was \$2,631. Issuance costs in the amount of \$15,944 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$6,526.

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

Year Ending December 31	Principal	Interest	Total
2014	\$ 80,000	\$ 27,900	\$ 107,900
2015	85,000	25,000	110,000
2016	85,000	21,900	106,900
2017	85,000	20,200	105,200
2018	90,000	18,500	108,500
2019-2023	490,000	52,150	542,150
2024	105,000	2,625	107,625
Total	<u>\$ 1,020,000</u>	<u>\$ 168,275</u>	<u>\$ 1,188,275</u>

General Obligation Bonds

At December 31, 2013, the County had \$14,990,000 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, west campus county engineer facility, 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 west campus county engineer facility 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

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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 2003 west campus county engineer facility general obligation bonds included 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. The amount of premium amortized during 2013 was \$12,434. Issuance costs associated with the bond issue were \$170,420. 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 had 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 west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2013 was \$15,278. Issuance costs were in the amount of \$59,919. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$43,669.

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. The amount of the premium amortized during 2013 was \$2,329. Issuance costs associated with the bond issue were \$32,443. 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 had 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. The amount of premium amortized during 2013 was \$2,919. Issuance costs were \$11,523. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$8,358.

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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 west campus county engineer facility 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. On June 3, 2013, the debt was called, paid in full, and the escrow account was closed.

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. The amount of premiums amortized during 2013 was \$846. Issuance costs associated with the bond issue were \$14,939. On April 24, 2012, the County advance refunded \$335,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2013 was \$1,059. Issuance costs in the amount of \$6,534 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$2,971.

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. The amount of premium amortized during 2013 was \$3,276. Issuance costs associated with the bond issue were \$56,291. On April 24, 2012, the County advance refunded \$1,240,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2013 was \$4,036. Issuance costs in the amount of \$24,308 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$11,026.

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On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the Liberty Township Area special assessment bonds, \$384,347 was for the One Stop Shop bonds, \$1,422,656 was for the developmental disabilities facility bonds, and \$2,163,248 was for water works improvement bonds, and \$4,806,409 was for the sanitary sewer improvement bonds. The water works 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, 2013, \$8,926,957 remained in the escrow account to retire the refunded 2004 Various Purpose general obligation bonds outstanding balance in the amount of \$8,410,000.

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. The amount of discount amortized during 2013 was \$455. Issuance costs associated with the bond issue were \$23,549. 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):

Year Ending December 31	Principal Amount to be Redeemed
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. The amount of premium amortized during 2013 was \$3,657. Issuance costs associated with the bond issue were \$33,537. \$1,891,567 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 position. On September 24, 2008, the 1996 general obligation bonds were called, paid in full, and the escrow account closed. The advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$36,567. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$4,302.

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow

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account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2013 was \$9,387. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$30,640.

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. At year-end, bond proceeds in the amount of \$2,251,112 remained unspent.

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

Year Ending December 31	Principal	Interest	Total
2014	\$ 1,510,000	\$ 481,610	\$ 1,991,610
2015	1,565,000	434,040	1,999,040
2016	1,660,000	390,810	2,050,810
2017	1,415,000	342,070	1,757,070
2018	1,455,000	301,830	1,756,830
2019-2023	6,045,000	734,590	6,779,590
2024-2028	1,340,000	108,750	1,448,750
Total	<u>\$ 14,990,000</u>	<u>\$ 2,793,700</u>	<u>\$ 17,783,700</u>

Long-Term Loan

As of December 31, 2013, the County had no outstanding long-term loan balance. 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 and again in 2011 for a total loan value of \$705,064. 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. The loan was paid in full during 2013.

During 2013, the County received \$50,550 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 Water Pollution Control Revolving Loan 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, 2013.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2013, the County had \$16,735,000 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 2008 water improvement refunding bonds, the 2010 water system improvement refunding bonds, and the 2012 water 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, the 2010 sanitary sewer improvement refunding bonds, and the 2012 sanitary sewer improvement refunding bonds will be paid from revenues derived by the

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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.

On September 1, 1983, the County issued \$300,000 in Water System Improvement General Obligation Serial Bonds for the purpose of paying part of the cost of water supply improvements. These bonds were issued for a 31 year period with final maturity on December 1, 2014.

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. The amount of premium amortized in 2013 was \$6,028. Issuance costs associated with the bond issue were \$85,496. 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. The amount of premium amortized during 2013 was \$7,692. Issuance costs were \$30,202. 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 deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$21,974.

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. The amount of premium amortized during 2013 was \$4,431. Issuance costs associated with the bond issue were \$62,370. 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 sanitary sewer 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. The amount of premium amortized during 2013 was \$5,619. Issuance costs were \$20,794. 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 deferred outflow of resources – deferred charges on refunding is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$16,057.

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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 percent. The general obligation bonds were sold at a premium of \$30,782 that is being amortized over the term of the bonds. The amount of premium amortized during 2013 was \$2,799. Issuance costs associated with the bond issue were \$20,146.

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 which is being amortized over the term of the bonds. The amount of premium amortized during 2013 was \$9,116. Issuance costs associated with the bond issue were \$197,392. On April 24, 2012, the County advance refunded \$2,275,000 of the serial bonds and \$3,750,000 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, 2025, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds and \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$69,785 for the water improvement refunding bonds and \$156,023 for the sewer improvement refunding bonds. The amount of the premium amortized during 2013 was \$5,368 for the water improvement refunding bonds and \$12,001 for the sewer improvement refunding bonds. Issuance costs in the amount of \$37,116 for the water improvement refunding bonds and \$82,509 for the sewer improvement refunding bonds were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$253,087 for the water improvement refunding bonds and \$562,284 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$19,468 for the water improvement refunding bonds and \$43,253 for the sewer improvement refunding bonds.

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. The amount of premium amortized during 2013 was \$2,938. Issuance costs associated with the bond issue were \$105,406. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the water improvement refunding bonds and \$185,680 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2013 was \$11,605 for the water improvement refunding bonds and \$11,605 for the sewer improvement refunding bonds. \$6,388,260 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 position as well as the unamortized issuance costs. 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.

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

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2014	\$ 835,000	\$ 303,677	\$ 585,000	\$ 239,701	\$ 1,963,378
2015	740,000	275,471	605,000	221,494	1,841,965
2016	800,000	247,746	645,000	201,632	1,894,378
2017	805,000	226,746	645,000	183,407	1,860,153
2018	830,000	205,497	655,000	165,107	1,855,604
2019-2023	4,265,000	595,448	3,345,000	459,071	8,664,519
2024-2025	1,260,000	50,312	720,000	29,113	2,059,425
Total	<u>\$ 9,535,000</u>	<u>\$ 1,904,897</u>	<u>\$ 7,200,000</u>	<u>\$ 1,499,525</u>	<u>\$ 20,139,422</u>

Recovery Zone Economic Development Bonds

As of December 31, 2013, the County had \$3,075,000 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 were \$57,606. 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		
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	40,000	79,744	40,000	79,744	(71,769)	167,719
2017	42,500	78,184	42,500	78,184	(70,365)	171,003
2018	42,500	76,526	42,500	76,526	(68,875)	169,177
2019-2023	237,500	354,809	237,500	354,809	(319,327)	865,291
2024-2028	265,000	293,165	265,000	293,165	(263,846)	852,484
2029-2033	305,000	215,459	305,000	215,459	(193,912)	847,006
2034-2038	362,500	117,775	362,500	117,775	(105,995)	854,555
2039-2040	162,500	15,018	162,500	15,018	(13,517)	341,519
Total	<u>\$ 1,537,500</u>	<u>\$ 1,393,168</u>	<u>\$ 1,537,500</u>	<u>\$ 1,393,168</u>	<u>\$ (1,253,844)</u>	<u>\$ 4,607,492</u>

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

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

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

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The bonds due December 1, 2015, 2020, 2025, 2030, 2035, and 2040 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	\$ 385,000	\$ 430,000	Issue			
	\$ 385,000	\$ 430,000	\$ 500,000	\$ 560,000	\$ 650,000	\$ 775,000
2011	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
2012	80,000	-	-	-	-	-
2013	80,000	-	-	-	-	-
2014	80,000	-	-	-	-	-
2016	-	80,000	-	-	-	-
2017	-	85,000	-	-	-	-
2018	-	85,000	-	-	-	-
2019	-	90,000	-	-	-	-
2021	-	-	95,000	-	-	-
2022	-	-	100,000	-	-	-
2023	-	-	100,000	-	-	-
2024	-	-	100,000	-	-	-
2026	-	-	-	105,000	-	-
2027	-	-	-	110,000	-	-
2028	-	-	-	110,000	-	-
2029	-	-	-	115,000	-	-
2031	-	-	-	-	120,000	-
2032	-	-	-	-	125,000	-
2033	-	-	-	-	130,000	-
2034	-	-	-	-	135,000	-
2036	-	-	-	-	-	145,000
2037	-	-	-	-	-	150,000
2038	-	-	-	-	-	155,000
2039	-	-	-	-	-	160,000
Total mandatory sinking fund payments	305,000	340,000	395,000	440,000	510,000	610,000
Amount due at stated maturity	80,000	90,000	105,000	120,000	140,000	165,000
Total	<u>\$ 385,000</u>	<u>\$ 430,000</u>	<u>\$ 500,000</u>	<u>\$ 560,000</u>	<u>\$ 650,000</u>	<u>\$ 775,000</u>
Stated Maturity	12/1/2015	12/1/2020	12/1/2025	12/1/2030	12/1/2035	12/1/2040

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$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 7.30 percent of net revenues for the EPA loan and 403.27 percent of net revenues for the OPWC loan.

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The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$236,403 and \$1,725,596, 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>
2014	\$ 116,133	\$ 1,984	\$ 118,117

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,725,596, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2014	\$ 4,279
2015	4,279
2016	4,279
2017	4,279
2018	4,279
2019-2023	21,393
2024	2,139
Total	<u>\$ 44,927</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, Youth Services, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Adult Community Based Corrections, Litter Enforcement, Sheriff Services, Victims of Crime, Courts Special Projects, Juvenile Court Services, Wireless 9-1-1, and Safe Haven 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, and the Emergency Management and Homeland Security Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2013, are a margin on unvoted debt of \$23,448,700, and an overall debt margin of \$71,286,209.

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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. During 2013, Fairfield Medical Center placed a sufficient amount into an escrow account to pay the debt service requirements on this bond which resulted in an in-substance defeasance. The outstanding balance of this debt defeasance is \$2,745,000. Under Ohio law, these bonds do not represent an obligation of the County.

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. During 2013, Fairfield Medical Center refunded in full the outstanding bond balance.

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. During 2013, Fairfield Medical Center refunded in full the outstanding bond balance.

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. During 2013, Fairfield Medical Center refunded in full the outstanding bond balance.

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. During 2013, Fairfield Medical Center refunded in full the outstanding bond balance.

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

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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, 2013. The amount outstanding at December 31, 2013, is \$7,345,913.

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, 2013. The amount outstanding at December 31, 2013, is \$477,351.

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, 2013. The amount outstanding at December 31, 2013, is \$1,004,892.

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, 2013. The amount outstanding at December 31, 2013, is \$1,205,500.

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, 2013. The amount outstanding at December 31, 2013, is \$24,370,000.

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NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2013, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>				<u>Totals</u>
	<u>Major Funds</u>			Other Nonmajor Governmental	
	General	Community Services	Motor Vehicle		
Major Governmental Funds:					
General Fund	\$ -	\$ 313,526	\$ 160,000	\$ 6,954,150	\$ 7,427,676
Motor Vehicle	-	-	-	338,230	338,230
Developmental Disabilities	-	-	-	118,723	118,723
Other Nonmajor Governmental	46,155	-	-	989,783	1,035,938
Total All Funds	<u>\$ 46,155</u>	<u>\$ 313,526</u>	<u>\$ 160,000</u>	<u>\$ 8,400,886</u>	<u>\$ 8,920,567</u>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to 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, to move money to the general fund due to fund eliminations, and to move money to the debt service funds for debt repayment.

Interfund balances at December 31, 2013 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						<u>Totals</u>
	<u>Major Funds</u>			Other Nonmajor Governmental	<u>Major Funds</u>		
	General	Community Services	Develop- mental Disabilities		Sewer	Water	
Major Governmental Funds:							
General Fund	\$ -	\$ -	\$ 2,605	\$ 1,826	\$ 2,889	\$ 597	\$ 7,917
Community Services	267,027	-	-	-	-	-	267,027
Motor Vehicle	1,065	-	-	-	-	-	1,065
Developmental Disabilities	6,840	-	-	-	438	1,134	8,412
Other Nonmajor Governmental	946,206	359,290	-	-	-	-	1,305,496
Major Enterprise Funds:							
Sewer	37,843	-	-	-	-	-	37,843
Water	36,370	-	-	-	-	-	36,370
Total All Funds	<u>\$ 1,295,351</u>	<u>\$ 359,290</u>	<u>\$ 2,605</u>	<u>\$ 1,826</u>	<u>\$ 3,327</u>	<u>\$ 1,731</u>	<u>\$ 1,664,130</u>

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to the Community Services, Emergency Management and Homeland Security, Community Development Block Grant, Home, Home Sewage Treatment System, Local Government Innovation, Safe Haven, and Moving Ohio Forward Special Revenue Funds, and Airport Construction Capital Projects Fund.

During 2012, the County had issued two bond anticipation notes which totaled \$2,320,000 for a one year period. The County General Fund had purchased these notes as an investment from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,320,000 and from the Developmental Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000. The repayment of the bond anticipation notes was reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

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During 2013, the County issued a bond anticipation note in the amount of \$1,270,000 and a bond in the amount of \$1,000,000. The County General Fund purchased these debt instruments as investments from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,270,000 for a one year period and from the Developmental Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000 for a ten year period. The bond anticipation note and bond proceeds are reflected as proceeds from interfund activity notes and bonds in the General Obligation Bond Retirement Debt Service for budgetary reporting. For GAAP reporting purposes, the bond anticipation note, bond, and accrued interest payable on the debt 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 except for the \$1,000,000 in Developmental Disabilities Facilities Capital Projects Fund bonds.

Interfund Payable	Interfund Receivable
	General
Other Governmental Funds	\$ 2,300,322
Total	\$ 2,300,322

The Developmental Disabilities Facilities Capital Projects Fund payment schedule for the \$1,000,000 bond is as follows:

Year Ending December 31	Principal	Interest	Total
2014	\$ 91,327	\$ 22,624	\$ 113,951
2015	93,153	20,797	113,950
2016	95,016	18,934	113,950
2017	96,916	17,034	113,950
2018	98,855	15,095	113,950
2019-2023	524,733	40,003	564,736
Total	\$ 1,000,000	\$ 134,487	\$ 1,134,487

NOTE 19 – 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. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2013. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

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 County paid \$75,000 to the Committee during 2013 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 108 West Main Street Suite B, Lancaster, Ohio 43130.

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 42-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2013, 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. Financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

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. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau 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 2013, the County contributed \$9,100 to the Bureau. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 124 West Main Street Suite 200, Lancaster, Ohio 43130.

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 2013 and no future contributions by the County are anticipated; however, the County did pay \$95,277 to the Council for contract services during 2013. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

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 Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2013, the County paid \$637,779 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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: Temporary Assistance for Needy Families (TANF), Community Housing Improvement Program (CHIP), Neighborhood Stabilization Program, Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2013, the County made payments to the Agency for administrative and general services of the County's TANF, CHIP, Litter Enforcement, Home, Moving Ohio Forward, and Neighborhood Stabilization Program grants in the amounts of \$37,603, \$42,857, \$450,830, \$6,050, \$13,659, and \$116,718 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$3,550. 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. Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board

The Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 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: Vinton, Ross, Pickaway, Hocking, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2013, 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.

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

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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 2013, the County contributed \$225,248 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 2013 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 2013, 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 20 – 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. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

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 2013, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County 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 43130.

NOTE 21 – 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 2013, the District received \$2,057,330 in contributions from member counties, for a thirteen year total of \$23,315,395 from all member counties. Fairfield County contributed \$857,287 in 2013, for a thirteen year total of \$9,962,004 being contributed by the County as of December 31, 2013. The County's total contributions represent 43 percent of total member contributions as of December 31, 2013. 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 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 \$1,795,802 as of December 31, 2013. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22 – RISK SHARING POOLS

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 2013 was \$447,781.

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. In 2013, the County paid premiums to BWC totaling \$408,033 and had a payable in the amount of \$440,117 as of December 31, 2013. The County also had a receivable from BWC as of December 31, 2013 in the amount of \$143,961.

NOTE 23 – CONTINGENT LIABILITIES

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

The County is party to litigation with the Ohio Environmental Protection Agency (OEPA) involving the wastewater (NPDES) permit for the Tussing Road wastewater treatment plant. In June 2006, the County filed an appeal to the Environmental Review Appeals Commission (ERAC) challenging the phosphorus and total dissolved solids effluent limits in the permit. In 2011, ERAC issued its decision largely denying the County's claims. The County appealed to the Tenth District (Franklin County) Court of Appeals which, on May 23, 2013, upheld ERAC's decision. On February 5, 2014, the Board of County Commissioners submitted an appeal of this decision to the Ohio Supreme Court, which agreed to hear the issues related to the phosphorus limitation. A decision is expected before the end of 2014. If further appeals by the County result in similar rulings, current estimates to construct and operate the improvements to the wastewater treatment plant to treat for phosphorus are greater than five million dollars and in excess of seven million dollars to treat for total dissolved solids, if it is even technically possible to do. Oral arguments are scheduled to begin June 25, 2014.

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield 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 \$1,013,047. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,411,427.

NOTE 25 – FUND BALANCES

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

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Fund Balances	General	Community Services	Motor Vehicle	Develop- mental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Other Governmental Funds	Total
Nonspendable:							
Long-Term Loan							
Between Funds	\$ 2,103,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,103,673
Unclaimed Monies	106,181	-	-	-	-	-	106,181
Economic Development Grants Sequestered	-	-	-	-	-	340,341	340,341
Prepays	247,629	12,293	4,278	8,946	15,696	35,038	323,880
Materials and Supplies Inventory	102,127	2,861	331,173	18,924	-	-	455,085
Total Nonspendable	2,559,610	15,154	335,451	27,870	15,696	375,379	3,329,160
Restricted for:							
Community Services	-	522,160	-	-	-	-	522,160
Road Projects	-	-	4,234,349	-	-	795,985	5,030,334
Developmental Disabilities	-	-	-	9,152,203	-	-	9,152,203
Mental Health	-	-	-	-	2,769,718	-	2,769,718
Real Estate Assess- ment and Delinquent	-	-	-	-	-	4,559,468	4,559,468
Ditch Maintenance	-	-	-	-	-	1,770,293	1,770,293
Juvenile Court and Other Youth Services	-	-	-	-	-	2,929,620	2,929,620
Older Adult Services	-	-	-	-	-	1,997,621	1,997,621
Child Support Enforcement	-	-	-	-	-	614,279	614,279
Child and Adult Protective Services	-	-	-	-	-	1,570,269	1,570,269
Children Services	-	-	-	-	-	678,705	678,705
Community Development	-	-	-	-	-	392,111	392,111
Economic Development	-	-	-	-	-	467,842	467,842
Dog and Kennel	-	-	-	-	-	723,241	723,241
Court Computers	-	-	-	-	-	807,705	807,705
Sheriff Services	-	-	-	-	-	226,393	226,393
Wireless 9-1-1 Services	-	-	-	-	-	515,331	515,331
Capital Improvements	-	-	-	-	-	1,602,109	1,602,109
Debt Service Payments	-	-	-	-	-	680,946	680,946
Other Purposes	-	-	-	-	-	914,069	914,069
Total Restricted	-	522,160	4,234,349	9,152,203	2,769,718	21,245,987	37,924,417
Committed to:							
Building Inspections	38,458	-	-	-	-	-	38,458
Geographical Information Systems	192,626	-	-	-	-	-	192,626
Capital Improvements	-	-	-	-	-	3,888,956	3,888,956
Purchases on Order	168,899	-	-	-	-	-	168,899
Total Restricted	399,983	-	-	-	-	3,888,956	4,288,939
Assigned to:							
Capital Improvements	-	-	-	-	-	287,280	287,280
Airport Operations	266,265	-	-	-	-	-	266,265
Purchases on Order	731,307	-	-	-	-	-	731,307
Assigned to Subsequent Year's Appropriations	7,636,843	-	-	-	-	-	7,636,843
Total Assigned	8,634,415	-	-	-	-	287,280	8,921,695
Unassigned (deficit):	6,830,853	-	-	-	-	(1,806,247)	5,024,606
Total Fund Balances	\$ 18,424,861	\$ 537,314	\$ 4,569,800	\$ 9,180,073	\$ 2,785,414	\$ 23,991,355	\$ 59,488,817

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2013

NOTE 26 – SUBSEQUENT EVENT

On January 17, 2014, the County renewed \$1,195,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,270,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2013 (reflected as interfund payables in the financial statements, See Note 18).

On June 10, 2014, the County Board of Commissioners approved a resolution to issue bonds not to exceed \$29,500,000 for the purpose of constructing a new jail facility under Section 133.01 of the Ohio Revised Code.

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 415,864	\$ 415,864	\$ 405,523	\$ 10,341
Fringe Benefits	156,270	165,995	158,030	7,965
Materials and Supplies	21,522	17,981	17,063	918
Contractual Services	288,015	272,281	266,404	5,877
Capital Outlay	9,000	12,002	12,002	-
Total Commissioners	890,671	884,123	859,022	25,101
Economic Development:				
Personal Services	104,425	108,600	108,351	249
Fringe Benefits	45,648	46,239	44,365	1,874
Materials and Supplies	400	400	397	3
Contractual Services	18,480	9,661	8,410	1,251
Capital Outlay	781	1,682	1,543	139
Total Economic Development	169,734	166,582	163,066	3,516
Auditor:				
Personal Services	562,174	552,174	524,823	27,351
Fringe Benefits	250,700	250,700	219,712	30,988
Materials and Supplies	22,694	22,135	17,075	5,060
Contractual Services	395,803	389,023	358,064	30,959
Capital Outlay	4,243	3,700	80	3,620
Total Auditor	1,235,614	1,217,732	1,119,754	97,978
Assessing Personal Property:				
Personal Services	37,623	37,623	36,915	708
Fringe Benefits	22,146	22,146	21,314	832
Total Assessing Personal Property	59,769	59,769	58,229	1,540
Treasurer:				
Personal Services	170,714	174,214	173,858	356
Fringe Benefits	79,330	75,830	69,640	6,190
Materials and Supplies	8,549	4,511	4,484	27
Contractual Services	42,793	46,673	41,500	5,173
Total Treasurer	301,386	301,228	289,482	11,746
Prosecuting Attorney:				
Personal Services	938,063	945,463	920,453	25,010
Fringe Benefits	373,630	327,097	311,407	15,690
Materials and Supplies	10,000	10,000	8,523	1,477
Contractual Services	14,698	46,483	41,490	4,993
Capital Outlay	10,000	50,000	50,000	-
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	\$ 1,404,243	\$ 1,436,895	\$ 1,389,725	\$ 47,170

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical Information System:				
Personal Services	\$ 53,357	\$ 53,357	\$ 52,073	\$ 1,284
Fringe Benefits	20,213	18,942	18,117	825
Materials and Supplies	5,849	5,735	2,563	3,172
Contractual Services	47,523	53,659	34,063	19,596
Capital Outlay	12,113	50,100	41,057	9,043
Total Geographical Information System	139,055	181,793	147,873	33,920
Information Technology:				
Personal Services	286,420	296,420	291,739	4,681
Fringe Benefits	118,050	118,050	115,162	2,888
Materials and Supplies	65,419	65,419	65,419	-
Contractual Services	19,096	18,664	15,803	2,861
Capital Outlay	86,520	86,647	84,359	2,288
Total Information Technology	575,505	585,200	572,482	12,718
Board of Elections:				
Personal Services	697,825	697,825	586,305	111,520
Fringe Benefits	287,910	287,910	210,354	77,556
Materials and Supplies	108,217	96,244	46,914	49,330
Contractual Services	296,295	275,823	218,499	57,324
Capital Outlay	73,938	68,760	51,199	17,561
Total Board of Elections	1,464,185	1,426,562	1,113,271	313,291
Maintenance and Operation:				
Personal Services	490,985	475,985	454,580	21,405
Fringe Benefits	300,959	264,659	246,310	18,349
Materials and Supplies	465,048	463,643	456,402	7,241
Contractual Services	1,715,005	1,736,631	1,724,468	12,163
Capital Outlay	109,725	186,664	164,627	22,037
Total Maintenance and Operation	3,081,722	3,127,582	3,046,387	81,195
Recorder:				
Personal Services	169,519	169,519	169,508	11
Fringe Benefits	106,691	107,491	104,853	2,638
Materials and Supplies	2,132	2,132	1,014	1,118
Contractual Services	20,441	19,641	6,761	12,880
Total Recorder	298,783	298,783	282,136	16,647
Human Resources:				
Personal Services	129,300	135,998	135,477	521
Fringe Benefits	61,718	62,609	60,768	1,841
Materials and Supplies	1,390	1,000	192	808
Contractual Services	36,766	34,651	31,543	3,108
Capital outlay	-	1,400	1,103	297
Total Human Resources	229,174	235,658	229,083	6,575
Enterprise Zone:				
Personal Services	2,600	2,600	1,448	1,152
Fringe Benefits	1,214	1,214	591	623
Materials and Supplies	265	225	-	225
Contractual Services	2,100	2,100	-	2,100
Capital Outlay	250	250	-	250
Total Enterprise Zone	\$ 6,429	\$ 6,389	\$ 2,039	\$ 4,350

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building Department:				
Contractual Services	\$ 31,777	\$ 39,740	\$ 37,332	\$ 2,408
Other	-	1,000	365	635
Total building department	31,777	40,740	37,697	3,043
Insurance on Property and Persons:				
Contractual Services	585,058	585,059	482,488	102,571
Levy and Assessment:				
Contractual Services	437,800	437,800	351,893	85,907
Total General Government - Legislative and Executive	10,910,905	10,991,895	10,144,627	847,268
General Government - Judicial				
Domestic Relations:				
Personal Services	387,092	387,092	386,440	652
Fringe Benefits	133,262	132,717	130,069	2,648
Materials and Supplies	3,727	2,085	2,085	-
Contractual Services	12,304	10,687	10,285	402
Capital Outlay	10,239	15,080	15,047	33
Total Domestic Relations	546,624	547,661	543,926	3,735
Court of Appeals:				
Contractual Services	18,500	26,668	26,668	-
Common Pleas Probation:				
Personal Services	264,676	258,576	219,035	39,541
Fringe Benefits	157,396	149,228	114,230	34,998
Total Common Pleas Probation	422,072	407,804	333,265	74,539
Common Pleas Court:				
Personal Services	431,721	437,821	436,324	1,497
Fringe Benefits	180,161	180,161	177,839	2,322
Materials and Supplies	13,791	15,255	15,255	-
Contractual Services	127,536	135,905	124,668	11,237
Capital Outlay	6,000	6,000	1,861	4,139
Total Common Pleas Court	759,209	775,142	755,947	19,195
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	276	276	254	22
Materials and Supplies	1,500	1,500	1,419	81
Total Jury Commission	3,448	3,448	3,156	292
Juvenile Court:				
Contractual Services	169,170	29,603	24,188	5,415
Probate Court:				
Personal Services	277,467	277,460	273,771	3,689
Fringe Benefits	132,259	127,359	121,715	5,644
Materials and Supplies	1,000	1,000	138	862
Contractual Services	20,332	25,239	21,831	3,408
Total Probate Court	\$ 431,058	\$ 431,058	\$ 417,455	\$ 13,603

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 476,887	\$ 652,878	\$ 652,878	\$ -
Fringe Benefits	302,984	372,727	349,702	23,025
Materials and Supplies	25,963	25,435	25,406	29
Contractual Services	398,065	548,324	539,023	9,301
Capital Outlay	-	126,886	126,202	684
Total Clerk of Courts	1,203,899	1,726,250	1,693,211	33,039
Municipal Court:				
Personal Services	214,854	214,854	209,907	4,947
Fringe Benefits	62,448	67,048	63,788	3,260
Contractual Services	47,995	46,628	41,345	5,283
Total Municipal Court	325,297	328,530	315,040	13,490
Notary Public Fees:				
Materials and supplies	5,000	5,000	-	5,000
Public Defender:				
Contractual Services	1,274,000	1,274,000	1,271,746	2,254
Total General Government - Judicial	5,158,277	5,555,164	5,384,602	170,562
Public Safety				
Probation Department:				
Personal Services	585,750	608,750	603,906	4,844
Fringe Benefits	309,205	286,205	278,490	7,715
Materials and Supplies	37,580	84,503	71,574	12,929
Contractual Services	614,595	633,442	623,993	9,449
Capital Outlay	57,861	110,408	101,570	8,838
Total Probation Department	1,604,991	1,723,308	1,679,533	43,775
Coroner:				
Personal Services	134,849	144,297	144,240	57
Fringe Benefits	37,685	39,850	38,621	1,229
Materials and Supplies	5,527	3,424	3,304	120
Contractual Services	107,066	91,831	91,153	678
Capital Outlay	3,915	2,562	2,562	-
Total Coroner	289,042	281,964	279,880	2,084
Sheriff:				
Personal Services	6,960,488	6,805,452	6,744,774	60,678
Fringe Benefits	3,034,399	2,994,049	2,920,455	73,594
Materials and Supplies	998,859	1,007,150	952,426	54,724
Contractual Services	2,403,190	2,382,278	2,332,385	49,893
Capital Outlay	334,191	405,227	380,027	25,200
Other	48,126	48,126	48,065	61
Total Sheriff	13,779,253	13,642,282	13,378,132	264,150
Total Public Safety	\$ 15,673,286	\$ 15,647,554	\$ 15,337,545	\$ 310,009

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 338,500	\$ 338,861	\$ 338,860	\$ 1
TB Clinics:				
Contractual Services	8,046	5,000	4,200	800
Crippled Children:				
Contractual Services	325,000	325,000	324,746	254
Total Health	671,546	668,861	667,806	1,055
Human Services				
Veterans Service Commission:				
Personal Services	271,000	271,000	240,197	30,803
Fringe Benefits	97,150	97,150	92,117	5,033
Materials and Supplies	21,000	21,000	9,893	11,107
Contractual Services	841,000	841,000	291,658	549,342
Capital Outlay	30,000	30,000	-	30,000
Total Human Services	1,260,150	1,260,150	633,865	626,285
Transportation				
Airport:				
Materials and Supplies	51,981	48,319	37,453	10,866
Contractual Services	108,178	143,878	142,038	1,840
Capital Outlay	6,000	42,139	40,763	1,376
Total Transportation	166,159	234,336	220,254	14,082
Other				
Commissioners Share - Costs:				
Contractual Services	248,000	1,557,766	1,556,866	900
Miscellaneous:				
Contractual Services.....	117,723	136,723	40,450	96,273
Capital Outlay.....	-	-	-	-
Other.....	85,941	62,945	3,464	59,481
Total Miscellaneous	203,664	199,668	43,914	155,754
Total Other	451,664	1,757,434	1,600,780	156,654
Total Expenditures.....	\$ 34,291,987	\$ 36,115,394	\$ 33,989,479	\$ 2,125,915

Nonmajor Governmental Funds

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 19,572,939	\$ 678,160	\$ 7,458,536	\$ 27,709,635
Cash and Cash Equivalents in Segregated Accounts	23,768	-	-	23,768
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	340,341	-	-	340,341
Receivables:				
Property Taxes	6,333,667	178,400	-	6,512,067
Lodging Taxes	48,436	-	-	48,436
Accounts	95,387	2,552	-	97,939
Interfund	1,610	216	-	1,826
Special Assessments	137,125	927,730	-	1,064,855
Accrued Interest	3,599	32	-	3,631
Loans	375,317	-	-	375,317
Intergovernmental	4,083,031	-	260,918	4,343,949
Prepaid Items.....	35,038	-	-	35,038
Total Assets.....	<u>\$ 31,050,258</u>	<u>\$ 1,787,090</u>	<u>\$ 7,719,454</u>	<u>\$ 40,556,802</u>
LIABILITIES				
Accounts Payable.....	\$ 678,227	\$ -	\$ 788	\$ 679,015
Contracts Payable.....	117,576	-	977,981	1,095,557
Accrued Wages and Benefits Payable.....	181,298	-	-	181,298
Matured Compensated Absences Payable.....	4,671	-	-	4,671
Retainage Payable.....	68,984	-	78,075	147,059
Interfund Payable.....	976,496	-	2,629,322	3,605,818
External Party Payable.....	600	-	-	600
Intergovernmental Payable.....	157,318	-	-	157,318
Total Liabilities.....	<u>2,185,170</u>	<u>-</u>	<u>3,686,166</u>	<u>5,871,336</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	5,789,040	178,400	-	5,967,440
Unavailable Revenue.....	3,749,463	927,744	49,464	4,726,671
Total Deferred Inflows of Resources.....	<u>9,538,503</u>	<u>1,106,144</u>	<u>49,464</u>	<u>10,694,111</u>
FUND BALANCES				
Nonspendable	375,379	-	-	375,379
Restricted	18,962,932	680,946	1,602,109	21,245,987
Committed.....	-	-	3,888,956	3,888,956
Assigned.....	-	-	287,280	287,280
Unassigned (Deficits).....	(11,726)	-	(1,794,521)	(1,806,247)
Total Fund Balances.....	<u>19,326,585</u>	<u>680,946</u>	<u>3,983,824</u>	<u>23,991,355</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 31,050,258</u>	<u>\$ 1,787,090</u>	<u>\$ 7,719,454</u>	<u>\$ 40,556,802</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,705,649	\$ 178,400	\$ -	\$ 5,884,049
Lodging Taxes.....	192,927	-	-	192,927
Charges for Services.....	3,816,629	-	2,485	3,819,114
Licenses and Permits.....	496,537	-	-	496,537
Fines and Forfeitures.....	203,180	-	-	203,180
Intergovernmental.....	9,460,475	-	1,709,149	11,169,624
Special Assessments.....	170,411	66,422	-	236,833
Housing Rehabilitation.....	283,470	-	-	283,470
Interest.....	20,217	54,543	-	74,760
Rent.....	-	536,057	-	536,057
Donations.....	26,118	-	-	26,118
Other.....	126,614	-	-	126,614
Total Revenues.....	<u>20,502,227</u>	<u>835,422</u>	<u>1,711,634</u>	<u>23,049,283</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	2,131,732	-	-	2,131,732
Judicial	1,543,533	-	-	1,543,533
Public Safety	2,518,614	-	-	2,518,614
Public Works	1,637,794	-	-	1,637,794
Health	950,288	-	-	950,288
Human Services	11,430,315	-	-	11,430,315
Urban Redevelopment and Housing	1,124,125	-	-	1,124,125
Intergovernmental.....	601,475	-	-	601,475
Capital Outlay.....	-	-	3,683,579	3,683,579
Debt Service:				
Principal Retirement	51,869	2,025,332	-	2,077,201
Interest and Fiscal Charges	1,579	482,316	35,213	519,108
Issuance Costs	-	-	43,350	43,350
Total Expenditures.....	<u>21,991,324</u>	<u>2,507,648</u>	<u>3,762,142</u>	<u>28,261,114</u>
Excess of Revenues Under Expenditures.....	<u>(1,489,097)</u>	<u>(1,672,226)</u>	<u>(2,050,508)</u>	<u>(5,211,831)</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	94	-	-	94
Loans Received.....	50,550	-	-	50,550
Bonds Issued.....	-	-	2,945,000	2,945,000
Transfers In.....	1,923,592	1,726,108	4,751,186	8,400,886
Transfers Out.....	(522,302)	(257)	(513,379)	(1,035,938)
Total Other Financing Sources (Uses).....	<u>1,451,934</u>	<u>1,725,851</u>	<u>7,182,807</u>	<u>10,360,592</u>
Net Changes in Fund Balances.....	(37,163)	53,625	5,132,299	5,148,761
Fund Balances (Deficit) Beginning of Year.....	19,363,748	627,321	(1,148,475)	18,842,594
Fund Balances End of Year.....	<u>\$ 19,326,585</u>	<u>\$ 680,946</u>	<u>\$ 3,983,824</u>	<u>\$ 23,991,355</u>

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Nonmajor Special Revenue Funds

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

Dog and Kennel Fund	To account for restricted monies 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 restricted State, federal, and local revenue used to administer the County Bureau of Support.
Computerized Legal Research Fund	To account for restricted 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 restricted charges to the political subdivisions located within the County.
Treasurer's Prepayment Fund	To account for restricted interest earnings on the prepayment of real property taxes collected by the County Treasurer.
Youth Services Fund	To account for restricted grant monies received from the State Department of Youth Services used for foster care placement, diversion programs, juvenile delinquency prevention, and other related youth services activities.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
Children Services Fund	To account for restricted monies received from federal and state grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Indigent Guardianship Fund	To account for restricted probate fees used for court-appointed guardians for indigents.
Emergency Management And Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts to computerize the court system.

(continued)

Nonmajor Special Revenue Funds (continued)

Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance.
Computer Fund	To account for restricted charges for services collected by the courts; used to computerize the court system.
Parent Education Fund	To account for restricted 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.
Environmental Affairs Grant Fund	To account for restricted 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 2013; therefore, there is no budgetary schedule presented.
Adult Community Based Corrections Fund	To account for restricted State grant funding for the adult community-based corrections program.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
County Probation Services Community Based Corrections Fund	To account for restricted fees used in the operation for a community-based corrections program.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant monies used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Victims of Crime Fund	To account for restricted State and federal grants for a victim's advocacy program. (continued)

Nonmajor Special Revenue Funds (continued)

Courts Special Projects Fund	To account for the collection of restricted 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 restricted and used to operate a County-owned home that is used as a cultural arts facility.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Home Fund	To account for a restricted federal grant which provides home rehabilitation and down payment assistance for low income households.
Major Crimes Unit Grant Fund	To account for a restricted 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
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Wireless 9-1-1 Fund	To account for the restricted 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.
Voter Education/ Pollworker Training Fund	To account for the a restricted federal grant to be used for voter education and pollworker training.
Child/Adult Protective Services Fund	To account for restricted tax levy monies used for protective services for children and adults 60 and older.
Law Library Resources Fund	To account for restricted revenues and expenditures relating to the law library.
Federal Emergency Management Agency Fund	To account for restricted FEMA grant monies that reimbursed the County for Federal disaster relief.
Home Sewage Treatment System Fund	To account for the receipt of restricted 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 the Water Pollution Control Revolving Loan Funds programs.
Local Government Innovation Fund	To account for the receipt of restricted Local Government Innovation grant funds which is to be used for the promotion of shared services with other local governments.

(continued)

Nonmajor Special Revenue Funds (continued)

Safe Haven Fund	To account for restricted Safe Haven grant funds which is to be used for improving and expanding supervised visitation services in the County.
Moving Ohio Forward Fund	To account for Moving Ohio Forward grant funds restricted for the purpose of demolition of old structures.
Ohio Children's Trust Fund	To account for a restricted grant designed to provide funding for child abuse and neglect prevention programs.
Clean Ohio Easement Program Fund	To account for a restricted grant designed to provide funding for the purchasing of farming rights in order to preserve agricultural land in Ohio. The fund was budgeted for activity in 2013 but no activity occurred. There is no balance sheet or income statement presented for this fund.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles. For GAAP reporting purposes, this fund was combined and reported in the General Fund.
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. For GAAP reporting purposes, this fund was combined and reported in the General Fund.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2013

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 763,199	\$ 750,428	\$ 163,550	\$ 4,521,065	\$ 3,589
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	41,169	1,654	-	-
Interfund	-	-	-	-	84
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	899	626,759	-	1,825	-
Prepaid Items.....	48	10,236	777	2,145	-
Total Assets.....	<u>\$ 764,146</u>	<u>\$ 1,428,592</u>	<u>\$ 165,981</u>	<u>\$ 4,525,035</u>	<u>\$ 3,673</u>
LIABILITIES					
Accounts Payable.....	\$ 23,466	\$ 15,945	\$ -	\$ 1,516	\$ -
Contracts Payable.....	-	-	-	54,765	-
Accrued Wages and Benefits Payable.....	8,772	50,897	-	29,081	-
Matured Compensated Absences Payable.....	-	4,671	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	122,376	-	-	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	7,795	30,781	-	19,162	-
Total Liabilities.....	<u>40,033</u>	<u>224,670</u>	<u>-</u>	<u>104,524</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	824	579,407	377	1,825	-
Total Deferred Inflows of Resources.....	<u>824</u>	<u>579,407</u>	<u>377</u>	<u>1,825</u>	<u>-</u>
FUND BALANCES:					
Nonspendable	48	10,236	777	2,145	-
Restricted	723,241	614,279	164,827	4,416,541	3,673
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	<u>723,289</u>	<u>624,515</u>	<u>165,604</u>	<u>4,418,686</u>	<u>3,673</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 764,146</u>	<u>\$ 1,428,592</u>	<u>\$ 165,981</u>	<u>\$ 4,525,035</u>	<u>\$ 3,673</u>

<u>Youth Services Fund</u>	<u>Ditch Maintenance Fund</u>	<u>Delinquent Real Estate Collection Fund</u>	<u>Children Services Fund</u>	<u>Indigent Guardianship Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>
\$ 309,841	\$ 1,770,886	\$ 158,113	\$ 879,991	\$ 92,159	\$ 133,322	\$ 2,101
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	794	-	-	1,318
-	124,954	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
153,562	-	666	1,288,778	-	27,659	-
-	-	-	15,364	-	361	-
<u>\$ 463,403</u>	<u>\$ 1,895,840</u>	<u>\$ 158,779</u>	<u>\$ 2,184,927</u>	<u>\$ 92,159</u>	<u>\$ 161,342</u>	<u>\$ 3,419</u>
\$ 4,131	\$ 593	\$ 682	\$ 395,504	\$ 300	\$ 2,408	\$ -
-	-	-	-	-	-	-
24,403	-	8,753	-	-	5,041	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
169	-	-	212,102	-	3,003	-
-	-	-	-	-	-	-
18,078	-	5,751	7,084	-	3,367	-
<u>46,781</u>	<u>593</u>	<u>15,186</u>	<u>614,690</u>	<u>300</u>	<u>13,819</u>	<u>-</u>
-	-	-	-	-	-	-
70,175	124,954	666	876,168	-	382	378
<u>70,175</u>	<u>124,954</u>	<u>666</u>	<u>876,168</u>	<u>-</u>	<u>382</u>	<u>378</u>
-	-	-	15,364	-	361	-
346,447	1,770,293	142,927	678,705	91,859	146,780	3,041
-	-	-	-	-	-	-
<u>346,447</u>	<u>1,770,293</u>	<u>142,927</u>	<u>694,069</u>	<u>91,859</u>	<u>147,141</u>	<u>3,041</u>
<u>\$ 463,403</u>	<u>\$ 1,895,840</u>	<u>\$ 158,779</u>	<u>\$ 2,184,927</u>	<u>\$ 92,159</u>	<u>\$ 161,342</u>	<u>\$ 3,419</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2013

	Bateson Beach Fund	Computer Fund	Parent Education Fund	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 27,488	\$ 380,352	\$ 75,478	\$ 16,703	\$ 15,731
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	8,617	3,072	-	-
Interfund	-	-	-	-	-
Special Assessments	12,171	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	-	-	-	93,323
Prepaid Items.....	-	250	-	-	-
Total Assets.....	\$ 39,659	\$ 389,219	\$ 78,550	\$ 16,703	\$ 109,054
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ 150	\$ -	\$ 2,139
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	-	-	3,146
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	9,130	-	-	-	-
Interfund Payable.....	-	-	-	-	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	-	-	2,336
Total Liabilities.....	9,130	-	150	-	7,621
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	12,171	2,303	742	-	46,846
Total Deferred Inflows of Resources.....	12,171	2,303	742	-	46,846
FUND BALANCES:					
Nonspendable	-	250	-	-	-
Restricted	18,358	386,666	77,658	16,703	54,587
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	18,358	386,916	77,658	16,703	54,587
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	\$ 39,659	\$ 389,219	\$ 78,550	\$ 16,703	\$ 109,054

(Continued)

<u>Bridges, Culverts, and County Road Levy Fund</u>	<u>County Probation Services Com- munity Based Corrections Fund</u>	<u>Litter Enforcement Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Community Development Block Grant Fund</u>	<u>Sheriff Services Fund</u>	<u>Victims of Crime Fund</u>
\$ 900,136	\$ 61,767	\$ 18,844	\$ 214,738	\$ 589,711	\$ 234,569	\$ 78,149
-	-	-	-	-	23,768	-
-	-	-	340,341	-	-	-
1,431,781	-	-	-	-	-	-
-	-	-	-	-	-	-
-	26,296	-	-	-	-	-
-	-	-	1,265	261	-	-
-	-	-	-	-	-	-
-	-	-	1,848	429	-	-
-	-	-	250,456	124,861	-	-
85,472	67	25,411	10	370,179	12,144	96,230
-	510	-	-	-	-	-
<u>\$ 2,417,389</u>	<u>\$ 88,640</u>	<u>\$ 44,255</u>	<u>\$ 808,658</u>	<u>\$ 1,085,441</u>	<u>\$ 270,481</u>	<u>\$ 174,379</u>
\$ 1,045	\$ 6,962	\$ 210	\$ 261	\$ 19,320	\$ 27,139	\$ -
19,611	-	-	-	43,200	-	-
-	-	2,351	58	44	6,635	5,636
-	-	-	-	-	-	-
59,854	-	-	-	-	-	-
23,141	-	-	-	282,618	-	-
-	-	-	-	600	-	-
500	-	22,970	51	28	9,896	3,250
<u>104,151</u>	<u>6,962</u>	<u>25,531</u>	<u>370</u>	<u>345,810</u>	<u>43,670</u>	<u>8,886</u>
1,309,549	-	-	-	-	-	-
207,704	8,559	9,420	105	347,520	418	85,675
<u>1,517,253</u>	<u>8,559</u>	<u>9,420</u>	<u>105</u>	<u>347,520</u>	<u>418</u>	<u>85,675</u>
-	510	-	340,341	-	-	-
795,985	72,609	9,304	467,842	392,111	226,393	79,818
-	-	-	-	-	-	-
<u>795,985</u>	<u>73,119</u>	<u>9,304</u>	<u>808,183</u>	<u>392,111</u>	<u>226,393</u>	<u>79,818</u>
<u>\$ 2,417,389</u>	<u>\$ 88,640</u>	<u>\$ 44,255</u>	<u>\$ 808,658</u>	<u>\$ 1,085,441</u>	<u>\$ 270,481</u>	<u>\$ 174,379</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2013

	Courts Special Projects Fund	Reese- Peters Home Fund	Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 250,091	\$ -	\$ 2,644,995	\$ 59,894	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	48,436	-	-	-
Accounts	11,378	-	-	-	-
Interfund	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	1,322	-
Loans	-	-	-	-	-
Intergovernmental	88	-	102,061	324,819	55,179
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 261,557</u>	<u>\$ 48,436</u>	<u>\$ 2,747,056</u>	<u>\$ 386,035</u>	<u>\$ 55,179</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 48,436	\$ 18,499	\$ 96	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	1,472	-	26,604	-	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	-	-	50,000	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	819	-	16,719	-	-
Total Liabilities.....	<u>2,291</u>	<u>48,436</u>	<u>61,822</u>	<u>50,096</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	3,054	-	102,061	280,449	55,179
Total Deferred Inflows of Resources.....	<u>3,054</u>	<u>-</u>	<u>102,061</u>	<u>280,449</u>	<u>55,179</u>
FUND BALANCES:					
Nonspendable	-	-	-	-	-
Restricted	256,212	-	2,583,173	55,490	-
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	<u>256,212</u>	<u>-</u>	<u>2,583,173</u>	<u>55,490</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 261,557</u>	<u>\$ 48,436</u>	<u>\$ 2,747,056</u>	<u>\$ 386,035</u>	<u>\$ 55,179</u>

(Continued)

<u>Workforce Investment Act Fund</u>	<u>Older Adult Services Levy Fund</u>	<u>Wireless 9-1-1 Fund</u>	<u>Voter Education/ Pollworker Training Fund</u>	<u>Child/Adult Protective Services Fund</u>	<u>Law Library Resources Fund</u>	<u>Federal Emergency Management Agency Fund</u>
\$ 43,601	\$ 2,024,380	\$ 518,459	\$ 50,499	\$ 1,574,398	\$ 24,614	\$ 57,018
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,633,963	-	-	3,267,923	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,089	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
125,786	98,441	6,306	4,195	196,883	9,436	-
5,210	-	137	-	-	-	-
<u>\$ 174,597</u>	<u>\$ 3,756,784</u>	<u>\$ 524,902</u>	<u>\$ 54,694</u>	<u>\$ 5,039,204</u>	<u>\$ 35,139</u>	<u>\$ 57,018</u>
\$ 34,641	\$ 3,589	\$ -	\$ -	\$ -	\$ 25,234	\$ -
-	-	-	-	-	-	-
-	-	5,656	-	-	154	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
41,929	23,170	-	-	4,129	-	-
-	-	-	-	-	-	-
3,919	-	3,381	-	-	121	-
<u>80,489</u>	<u>26,759</u>	<u>9,037</u>	<u>-</u>	<u>4,129</u>	<u>25,509</u>	<u>-</u>
-	1,493,165	-	-	2,986,326	-	-
-	239,239	397	-	478,480	-	-
-	<u>1,732,404</u>	<u>397</u>	<u>-</u>	<u>3,464,806</u>	<u>-</u>	<u>-</u>
5,210	-	137	-	-	-	-
88,898	1,997,621	515,331	54,694	1,570,269	9,630	57,018
-	-	-	-	-	-	-
<u>94,108</u>	<u>1,997,621</u>	<u>515,468</u>	<u>54,694</u>	<u>1,570,269</u>	<u>9,630</u>	<u>57,018</u>
<u>\$ 174,597</u>	<u>\$ 3,756,784</u>	<u>\$ 524,902</u>	<u>\$ 54,694</u>	<u>\$ 5,039,204</u>	<u>\$ 35,139</u>	<u>\$ 57,018</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2013

	Home Sewage Treatment System Fund	Local Government Innovation Fund	Safe Haven Fund	Moving Ohio Forward Fund	Ohio Children's Trust Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ -	\$ 77,350	\$ 26,383	\$ 59,347	\$ -
Cash and cash equivalents in segregated accounts	-	-	-	-	-
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	-	9,149	145,695	222,009
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ -</u>	<u>\$ 77,350</u>	<u>\$ 35,532</u>	<u>\$ 205,042</u>	<u>\$ 222,009</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ 7,831	\$ 38,130	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	2,595	-	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	509	77,350	35,000	101,000	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	1,310	-	-
Total Liabilities.....	<u>509</u>	<u>77,350</u>	<u>46,736</u>	<u>139,130</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	-	-	13	61,310	152,662
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>13</u>	<u>61,310</u>	<u>152,662</u>
FUND BALANCES:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	4,602	69,347
Unassigned (Deficits).....	(509)	-	(11,217)	-	-
Total Fund Balances (Deficits).....	<u>(509)</u>	<u>-</u>	<u>(11,217)</u>	<u>4,602</u>	<u>69,347</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ -</u>	<u>\$ 77,350</u>	<u>\$ 35,532</u>	<u>\$ 205,042</u>	<u>\$ 222,009</u>

(Continued)

Totals

\$ 19,572,939

23,768

340,341

6,333,667

48,436

95,387

1,610

137,125

3,599

375,317

4,083,031

35,038

\$ 31,050,258

\$ 678,227

117,576

181,298

4,671

68,984

976,496

600

157,318

2,185,170

5,789,040

3,749,463

9,538,503

375,379

18,962,932

(11,726)

19,326,585

\$ 31,050,258

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	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.....	29,621	469,879	14,236	1,820,860
Licenses and Permits.....	308,209	-	-	-
Fines and Forfeitures.....	16,256	-	-	-
Intergovernmental.....	2,000	1,445,023	-	-
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	3,813	-	-	-
Other.....	2,443	9,932	-	4,195
Total Revenues.....	<u>362,342</u>	<u>1,924,834</u>	<u>14,236</u>	<u>1,825,055</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,727,174
Judicial	-	-	2,806	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	386,133	-	-	-
Human Services	-	2,309,631	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>386,133</u>	<u>2,309,631</u>	<u>2,806</u>	<u>1,727,174</u>
Excess of Revenues Over (Under) Expenditures	<u>(23,791)</u>	<u>(384,797)</u>	<u>11,430</u>	<u>97,881</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	130,844	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>130,844</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	<u>(23,791)</u>	<u>(253,953)</u>	<u>11,430</u>	<u>97,881</u>
Fund Balances (Deficits) Beginning of Year.....	747,080	878,468	154,174	4,320,805
Fund Balances (Deficits) End of Year.....	<u>\$ 723,289</u>	<u>\$ 624,515</u>	<u>\$ 165,604</u>	<u>\$ 4,418,686</u>

Treasurer's Prepayment Fund	Youth Services Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	362,315	-	308,530	55,569	15,796	23,785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	499,545	-	-	2,533,354	100	184,532
-	-	159,902	-	-	-	-
-	-	-	-	-	-	-
1,255	-	-	-	-	-	1,000
-	-	-	-	21,170	-	90
-	7,172	-	1,638	60,779	-	3,273
<u>1,255</u>	<u>869,032</u>	<u>159,902</u>	<u>310,168</u>	<u>2,670,872</u>	<u>15,896</u>	<u>212,680</u>
-	-	-	404,558	-	-	-
-	-	-	-	-	300	-
-	935,855	-	-	-	-	292,116
-	-	2,724	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,582,776	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,319
-	-	-	-	-	-	1,579
<u>-</u>	<u>935,855</u>	<u>2,724</u>	<u>404,558</u>	<u>3,582,776</u>	<u>300</u>	<u>295,014</u>
<u>1,255</u>	<u>(66,823)</u>	<u>157,178</u>	<u>(94,390)</u>	<u>(911,904)</u>	<u>15,596</u>	<u>(82,334)</u>
-	-	-	-	-	-	94
-	-	-	-	-	-	-
-	-	-	-	1,557,506	-	86,900
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,557,506</u>	<u>-</u>	<u>86,994</u>
<u>1,255</u>	<u>(66,823)</u>	<u>157,178</u>	<u>(94,390)</u>	<u>645,602</u>	<u>15,596</u>	<u>4,660</u>
<u>2,418</u>	<u>413,270</u>	<u>1,613,115</u>	<u>237,317</u>	<u>48,467</u>	<u>76,263</u>	<u>142,481</u>
<u>\$ 3,673</u>	<u>\$ 346,447</u>	<u>\$ 1,770,293</u>	<u>\$ 142,927</u>	<u>\$ 694,069</u>	<u>\$ 91,859</u>	<u>\$ 147,141</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, 2013

	Marriage License Fund	Bateson Beach Fund	Computer Fund	Parent Education Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	-	-	73,642	15,203
Licenses and Permits.....	31,473	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	-	-
Special Assessments.....	-	10,509	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>31,473</u>	<u>10,509</u>	<u>73,642</u>	<u>15,203</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	22,778	13,799
Public Safety	-	-	-	-
Public Works	-	183,878	-	-
Health	30,551	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>30,551</u>	<u>183,878</u>	<u>22,778</u>	<u>13,799</u>
Excess of Revenues Over				
(Under) Expenditures	<u>922</u>	<u>(173,369)</u>	<u>50,864</u>	<u>1,404</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	922	(173,369)	50,864	1,404
Fund Balances (Deficits) Beginning of Year.....	2,119	191,727	336,052	76,254
Fund Balances (Deficits) End of Year.....	<u>\$ 3,041</u>	<u>\$ 18,358</u>	<u>\$ 386,916</u>	<u>\$ 77,658</u>

(Continued)

Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Community Based Cor- rections Fund	Litter Enforcement Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Grant Fund
\$ -	\$ -	\$ 1,290,200	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	85,598	-	646	22
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	185,909	168,759	-	474,883	-	556,736
-	-	-	-	-	-	-
-	-	-	-	-	-	283,470
-	-	-	-	9	15,042	2,332
-	-	-	-	-	-	-
-	883	-	138	18,972	19	153
-	186,792	1,458,959	85,736	493,864	15,707	842,713
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	187,397	-	62,086	-	-	-
-	-	1,258,265	-	-	-	-
-	-	-	-	533,604	-	-
-	-	-	-	-	-	-
-	-	-	-	-	33,418	719,035
-	-	-	-	-	-	376,227
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	187,397	1,258,265	62,086	533,604	33,418	1,095,262
-	(605)	200,694	23,650	(39,740)	(17,711)	(252,549)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	75,000	-	-	-	-
-	-	(476,404)	-	-	-	-
-	-	(401,404)	-	-	-	-
-	(605)	(200,710)	23,650	(39,740)	(17,711)	(252,549)
16,703	55,192	996,695	49,469	49,044	825,894	644,660
\$ 16,703	\$ 54,587	\$ 795,985	\$ 73,119	\$ 9,304	\$ 808,183	\$ 392,111

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Sheriff Services Fund	Victims of Crime Fund	Courts Special Projects Fund	Reese- Peters Home Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	192,927
Charges for Services.....	279,633	-	83,252	-
Licenses and Permits.....	156,855	-	-	-
Fines and Forfeitures.....	64,406	-	-	-
Intergovernmental.....	28,218	134,405	-	-
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	1,045	-	-	-
Other.....	1,428	1,372	189	-
Total Revenues.....	<u>531,585</u>	<u>135,777</u>	<u>83,441</u>	<u>192,927</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	99,858	-
Public Safety	516,149	179,880	-	-
Public Works	-	-	-	192,927
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>516,149</u>	<u>179,880</u>	<u>99,858</u>	<u>192,927</u>
Excess of Revenues Over (Under) Expenditures	15,436	(44,103)	(16,417)	-
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	73,342	-	-
Transfers Out.....	-	(45,898)	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>27,444</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	15,436	(16,659)	(16,417)	-
Fund Balances (Deficits) Beginning of Year.....	210,957	96,477	272,629	-
Fund Balances (Deficits) End of Year.....	<u>\$ 226,393</u>	<u>\$ 79,818</u>	<u>\$ 256,212</u>	<u>\$ -</u>

(Continued)

Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Wireless 9-1-1 Fund	Voter Education/ Pollworker Training Fund
\$ -	\$ -	\$ -	\$ -	\$ 1,471,817	\$ -	\$ -
-	-	-	-	-	-	-
177,716	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
688,484	90,133	225,248	638,262	194,354	162,369	5,163
-	-	-	-	-	-	-
-	579	-	-	-	-	-
-	-	-	-	-	-	-
5,629	6,903	-	-	-	1,459	-
<u>871,829</u>	<u>97,615</u>	<u>225,248</u>	<u>638,262</u>	<u>1,666,171</u>	<u>163,828</u>	<u>5,163</u>
-	-	-	-	-	-	-
1,276,126	-	-	-	-	-	-
-	-	-	-	-	171,864	-
-	-	-	-	-	-	-
-	-	-	582,257	1,340,399	-	-
-	53,933	-	-	-	-	-
-	-	225,248	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,276,126</u>	<u>53,933</u>	<u>225,248</u>	<u>582,257</u>	<u>1,340,399</u>	<u>171,864</u>	<u>-</u>
(404,297)	43,682	-	56,005	325,772	(8,036)	5,163
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(404,297)</u>	<u>43,682</u>	<u>-</u>	<u>56,005</u>	<u>325,772</u>	<u>(8,036)</u>	<u>5,163</u>
<u>2,987,470</u>	<u>11,808</u>	<u>-</u>	<u>38,103</u>	<u>1,671,849</u>	<u>523,504</u>	<u>49,531</u>
<u>\$ 2,583,173</u>	<u>\$ 55,490</u>	<u>\$ -</u>	<u>\$ 94,108</u>	<u>\$ 1,997,621</u>	<u>\$ 515,468</u>	<u>\$ 54,694</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, 2013

	Child/Adult Protective Services Fund	Law Library Resources Fund	Federal Emergency Management Agency Fund	Home Sewage Treatment System Fund
REVENUES				
Property Taxes.....	\$ 2,943,632	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	-	326	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	122,518	-	-
Intergovernmental.....	388,708	2,955	8,484	53,935
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	30	-	-
Total Revenues.....	<u>3,332,340</u>	<u>125,829</u>	<u>8,484</u>	<u>53,935</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	127,866	-	-
Public Safety	-	-	2,461	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	3,190,177	-	-	-
Urban Redevelopment and Housing	-	-	-	52,672
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	50,550
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>3,190,177</u>	<u>127,866</u>	<u>2,461</u>	<u>103,222</u>
Excess of Revenues Over (Under) Expenditures	<u>142,163</u>	<u>(2,037)</u>	<u>6,023</u>	<u>(49,287)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	-	-
Loans Received.....	-	-	-	50,550
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,550</u>
Net Changes in Fund Balances.....	142,163	(2,037)	6,023	1,263
Fund Balances (Deficits) Beginning of Year.....	1,428,106	11,667	50,995	(1,772)
Fund Balances (Deficits) End of Year.....	<u>\$ 1,570,269</u>	<u>\$ 9,630</u>	<u>\$ 57,018</u>	<u>\$ (509)</u>

(Continued)

Local Government Innovation Fund	Safe Haven Fund	Moving Ohio Forward Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	5,705,649
-	-	-	-	192,927
-	-	-	-	3,816,629
-	-	-	-	496,537
-	-	-	-	203,180
96,449	67,898	248,680	375,889	9,460,475
-	-	-	-	170,411
-	-	-	-	283,470
-	-	-	-	20,217
-	-	-	-	26,118
-	7	-	-	126,614
<u>96,449</u>	<u>67,905</u>	<u>248,680</u>	<u>375,889</u>	<u>20,502,227</u>
-	-	-	-	2,131,732
-	-	-	-	1,543,533
93,783	77,023	-	-	2,518,614
-	-	-	-	1,637,794
-	-	-	-	950,288
-	-	-	425,075	11,430,315
-	-	265,067	-	1,124,125
-	-	-	-	601,475
-	-	-	-	51,869
-	-	-	-	1,579
<u>93,783</u>	<u>77,023</u>	<u>265,067</u>	<u>425,075</u>	<u>21,991,324</u>
<u>2,666</u>	<u>(9,118)</u>	<u>(16,387)</u>	<u>(49,186)</u>	<u>(1,489,097)</u>
-	-	-	-	94
-	-	-	-	50,550
-	-	-	-	1,923,592
-	-	-	-	(522,302)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,451,934</u>
2,666	(9,118)	(16,387)	(49,186)	(37,163)
<u>(2,666)</u>	<u>(2,099)</u>	<u>20,989</u>	<u>118,533</u>	<u>19,363,748</u>
<u>\$ -</u>	<u>\$ (11,217)</u>	<u>\$ 4,602</u>	<u>\$ 69,347</u>	<u>\$ 19,326,585</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 39,500	\$ 29,621	\$ (9,879)
Licenses and Permits.....	315,000	310,657	(4,343)
Fines and Forfeitures.....	17,500	16,281	(1,219)
Intergovernmental.....	2,000	2,000	-
Donations.....	3,000	3,813	813
Other.....	-	2,443	2,443
Total Revenues.....	<u>377,000</u>	<u>364,815</u>	<u>(12,185)</u>
EXPENDITURES			
Current:			
Health:			
Dog and Kennel:			
Personal Services	195,649	154,474	41,175
Fringe Benefits	93,524	61,894	31,630
Materials and Supplies	42,056	40,541	1,515
Contractual Services	126,463	121,119	5,344
Capital Outlay	<u>37,516</u>	<u>15,160</u>	<u>22,356</u>
Total Expenditures.....	<u>495,208</u>	<u>393,188</u>	<u>102,020</u>
Net Change in Fund Balance.....	(118,208)	(28,373)	89,835
Fund Balance Beginning of Year	745,511	745,511	-
Prior Year Encumbrances Appropriated.....	<u>22,208</u>	<u>22,208</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 649,511</u>	<u>\$ 739,346</u>	<u>\$ 89,835</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 410,000	\$ 467,297	\$ 57,297
Intergovernmental.....	1,607,000	1,624,895	17,895
Other.....	-	9,932	9,932
Total Revenues.....	<u>2,017,000</u>	<u>2,102,124</u>	<u>85,124</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,210,500	1,109,630	100,870
Fringe Benefits	637,924	555,408	82,516
Materials and Supplies	4,012	2,379	1,633
Contractual Services	854,538	664,566	189,972
Total Expenditures.....	<u>2,706,974</u>	<u>2,331,983</u>	<u>374,991</u>
Excess of Revenues Under Expenditures.....	(689,974)	(229,859)	460,115
OTHER FINANCING SOURCES			
Transfers In.....	130,844	130,844	-
Net Change in Fund Balance.....	(559,130)	(99,015)	460,115
Fund Balance Beginning of Year	647,122	647,122	-
Prior Year Encumbrances Appropriated.....	52,986	52,986	-
Fund Balance End of Year	<u>\$ 140,978</u>	<u>\$ 601,093</u>	<u>\$ 460,115</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 7,700	\$ 14,223	\$ 6,523
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	307	7,693
Capital Outlay	18,700	3,276	15,424
Total Expenditures.....	26,700	3,583	23,117
Net Change in Fund Balance.....	(19,000)	10,640	29,640
Fund Balance Beginning of Year	151,942	151,942	-
Fund Balance End of Year	\$ 132,942	\$ 162,582	\$ 29,640

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,788,050	\$ 1,820,835	\$ 32,785
Other.....	-	4,195	4,195
Total Revenues.....	<u>1,788,050</u>	<u>1,825,030</u>	<u>36,980</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	614,774	607,724	7,050
Fringe Benefits	356,927	300,470	56,457
Materials and Supplies	47,495	38,603	8,892
Contractual Services	3,115,860	988,798	2,127,062
Capital Outlay	45,000	37,096	7,904
Total Expenditures.....	<u>4,180,056</u>	<u>1,972,691</u>	<u>2,207,365</u>
Excess of Revenues Under Expenditures.....	(2,392,006)	(147,661)	2,244,345
OTHER FINANCING SOURCES			
Transfers in.....	1,400	-	(1,400)
Net Change in Fund Balance.....	(2,390,606)	(147,661)	2,242,945
Fund Balance Beginning of Year	3,468,187	3,468,187	-
Prior Year Encumbrances Appropriated.....	961,209	961,209	-
Fund Balance End of Year	<u>\$ 2,038,790</u>	<u>\$ 4,281,735</u>	<u>\$ 2,242,945</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 1,000	\$ 1,392	\$ 392
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	1,000	1,392	392
Fund Balance Beginning of Year	<u>2,197</u>	<u>2,197</u>	-
Fund Balance End of Year	<u>\$ 3,197</u>	<u>\$ 3,589</u>	<u>\$ 392</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 396,250	\$ 380,924	\$ (15,326)
Intergovernmental.....	566,245	518,387	(47,858)
Donations.....	500	-	(500)
Other.....	-	7,187	7,187
Total Revenues.....	<u>962,995</u>	<u>906,498</u>	<u>(56,497)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	716,000	619,562	96,438
Fringe Benefits	321,853	266,310	55,543
Materials and Supplies	28,328	24,039	4,289
Contractual Services	60,798	55,024	5,774
Total Expenditures.....	<u>1,126,979</u>	<u>964,935</u>	<u>162,044</u>
Net Change in Fund Balance.....	(163,984)	(58,437)	105,547
Fund Balance Beginning of Year	317,339	317,339	-
Prior Year Encumbrances Appropriated.....	22,278	22,278	-
Fund Balance End of Year	<u>\$ 175,633</u>	<u>\$ 281,180</u>	<u>\$ 105,547</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ -	\$ 159,902	\$ 159,902
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	<u>2,724</u>	<u>2,724</u>	<u>-</u>
Net Change in Fund Balance.....	(2,724)	157,178	159,902
Fund Balance Beginning of Year	<u>1,613,115</u>	<u>1,613,115</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,610,391</u>	<u>\$ 1,770,293</u>	<u>\$ 159,902</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 374,000	\$ 308,530	\$ (65,470)
Other.....	-	1,638	1,638
Total Revenues.....	<u>374,000</u>	<u>310,168</u>	<u>(63,832)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	231,000	212,096	18,904
Fringe Benefits	135,325	121,230	14,095
Materials and Supplies	10,000	1,548	8,452
Contractual Services	95,100	62,101	32,999
Capital Outlay	25,000	18,870	6,130
Total Expenditures.....	<u>496,425</u>	<u>415,845</u>	<u>80,580</u>
Net Change in Fund Balance.....	(122,425)	(105,677)	16,748
Fund Balance Beginning of Year	246,446	246,446	-
Prior Year Encumbrances Appropriated.....	9,009	9,009	-
Fund Balance End of Year	<u>\$ 133,030</u>	<u>\$ 149,778</u>	<u>\$ 16,748</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 47,530	\$ 55,908	\$ 8,378
Intergovernmental	2,330,542	2,758,912	428,370
Donations	20,280	21,170	890
Other	71,849	60,593	(11,256)
Total Revenues	<u>2,470,201</u>	<u>2,896,583</u>	<u>426,382</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Materials and Supplies	1,114	219	895
Contractual Services	4,059,625	3,731,531	328,094
Capital Outlay	26,000	24,134	1,866
Total Expenditures	<u>4,086,739</u>	<u>3,755,884</u>	<u>330,855</u>
Excess of Revenues Under Expenditures	<u>(1,616,538)</u>	<u>(859,301)</u>	<u>757,237</u>
OTHER FINANCING SOURCES (USES)			
Advances Out	-	(260,982)	(260,982)
Transfers In	1,557,506	1,557,506	-
Total Other Financing Sources (Uses)	<u>1,557,506</u>	<u>1,296,524</u>	<u>(260,982)</u>
Net Change in Fund Balance	(59,032)	437,223	496,255
Fund Balance Beginning of Year	291,657	291,657	-
Prior Year Encumbrances Appropriated	32,232	32,232	-
Fund Balance End of Year	<u>\$ 264,857</u>	<u>\$ 761,112</u>	<u>\$ 496,255</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,600	\$ 15,656	\$ 56
Intergovernmental.....	100	100	-
Total Revenues.....	<u>15,700</u>	<u>15,756</u>	<u>56</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,099	99	15,000
Other	300	-	300
Total Expenditures.....	<u>15,399</u>	<u>99</u>	<u>15,300</u>
Net Change in Fund Balance.....	301	15,657	15,356
Fund Balance Beginning of Year	74,968	74,968	-
Prior year encumbrances appropriated	99	99	-
Fund Balance End of Year	<u>\$ 75,368</u>	<u>\$ 90,724</u>	<u>\$ 15,356</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,500	\$ 24,905	\$ 9,405
Intergovernmental.....	228,853	186,348	(42,505)
Interest.....	-	1,000	1,000
Donations.....	90	90	-
Other.....	410	3,273	2,863
Total Revenues.....	<u>244,853</u>	<u>215,616</u>	<u>(29,237)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	110,310	100,350	9,960
Fringe Benefits	18,364	16,561	1,803
Materials and Supplies	1,300	940	360
Contractual Services	210,240	151,386	58,854
Capital Outlay	29,250	23,851	5,399
Other	263	263	-
Total Expenditures.....	<u>369,727</u>	<u>293,351</u>	<u>76,376</u>
Excess of Revenues Under Expenditures.....	<u>(124,874)</u>	<u>(77,735)</u>	<u>47,139</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets	-	94	94
Advances In	-	13,528	13,528
Advances Out	-	(22,665)	(22,665)
Transfers In.....	86,900	86,900	-
Total Other Financing Sources (Uses).....	<u>86,900</u>	<u>77,857</u>	<u>(9,043)</u>
Net Change in Fund Balance.....	(37,974)	122	38,096
Fund Balance Beginning of Year	124,534	124,534	-
Prior Year Encumbrances Appropriated.....	3,936	3,936	-
Fund Balance End of Year	<u>\$ 90,496</u>	<u>\$ 128,592</u>	<u>\$ 38,096</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 30,551	\$ (5,449)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	<u>36,000</u>	<u>30,551</u>	<u>5,449</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ 7,899	\$ 10,509	\$ 2,610
EXPENDITURES			
Current:			
Public works:			
Bateson Beach:			
Capital Outlay	199,626	174,748	24,878
Total Expenditures.....	199,626	174,748	24,878
Net change in fund balance.....	(191,727)	(164,239)	27,488
Fund Balance Beginning of Year	191,727	191,727	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 27,488</u>	<u>\$ 27,488</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 52,000	\$ 72,466	\$ 20,466
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	36,545	1,545	35,000
Capital Outlay	38,183	21,240	16,943
Total Expenditures.....	74,728	22,785	51,943
Net Change in Fund Balance.....	(22,728)	49,681	72,409
Fund Balance Beginning of Year	317,711	317,711	-
Prior Year Encumbrances Appropriated.....	7,808	7,808	-
Fund Balance End of Year	\$ 302,791	\$ 375,200	\$ 72,409

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 28,000	\$ 14,160	\$ (13,840)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Materials and Supplies	2,500	-	2,500
Contractual Services	15,500	15,500	-
Capital Outlay	2,500	-	2,500
Total Expenditures.....	20,500	15,500	5,000
Net Change in Fund Balance.....	7,500	(1,340)	(8,840)
Fund Balance Beginning of Year	74,477	74,477	-
Fund Balance End of Year	\$ 81,977	\$ 73,137	\$ (8,840)

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	-	883	883
Total Revenues.....	<u>185,909</u>	<u>186,792</u>	<u>883</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	102,815	101,535	1,280
Fringe Benefits	57,101	55,692	1,409
Contractual Services	35,379	34,844	535
Capital Outlay	547	546	1
Other	5,491	5,491	-
Total Expenditures.....	<u>201,333</u>	<u>198,108</u>	<u>3,225</u>
Net Change in Fund Balance	(15,424)	(11,316)	4,108
Fund Balance Beginning of Year	10,650	10,650	-
Prior year encumbrances appropriated	9,432	9,432	-
Fund Balance End of Year	<u>\$ 4,658</u>	<u>\$ 8,766</u>	<u>\$ 4,108</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,211,300	\$ 1,276,895	\$ 65,595
Intergovernmental.....	177,000	168,759	(8,241)
Total Revenues.....	<u>1,388,300</u>	<u>1,445,654</u>	<u>57,354</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	25,100	24,886	214
Capital Outlay	1,353,722	1,353,575	147
Total Expenditures.....	<u>1,378,822</u>	<u>1,378,461</u>	<u>361</u>
Excess of Revenues Over Expenditures.....	<u>9,478</u>	<u>67,193</u>	<u>57,715</u>
OTHER FINANCING SOURCES (USES)			
Transfers In.....	75,000	75,000	-
Transfers Out.....	<u>(476,404)</u>	<u>(476,404)</u>	<u>-</u>
Total other financing sources (uses).....	<u>(401,404)</u>	<u>(401,404)</u>	<u>-</u>
Net Change in Fund Balance.....	(391,926)	(334,211)	57,715
Fund Balance Beginning of Year	1,046,571	1,046,571	-
Prior Year Encumbrances Appropriated.....	53,165	53,165	-
Fund Balance End of Year	<u>\$ 707,810</u>	<u>\$ 765,525</u>	<u>\$ 57,715</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 85,000	\$ 80,910	\$ (4,090)
Donations.....	1,000	-	(1,000)
Other.....	-	138	138
Total Revenues.....	<u>86,000</u>	<u>81,048</u>	<u>(4,952)</u>
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community			
Based Corrections:			
Materials and Supplies	10,991	8,391	2,600
Contractual Services	59,738	47,432	12,306
Capital Outlay	29,392	22,345	7,047
Total Expenditures.....	<u>100,121</u>	<u>78,168</u>	<u>21,953</u>
Net Change in Fund Balance.....	(14,121)	2,880	17,001
Fund Balance Beginning of Year	17,787	17,787	-
Prior year encumbrances appropriated.....	15,119	15,119	-
Fund Balance End of Year	<u>\$ 18,785</u>	<u>\$ 35,786</u>	<u>\$ 17,001</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 490,799	\$ 476,978	\$ (13,821)
Donations	-	9	9
Other	-	2,981	2,981
Total Revenues	490,799	479,968	(10,831)
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	48,197	48,110	87
Fringe Benefits	25,955	25,955	-
Materials and Supplies	8,688	8,688	-
Contractual Services	417,034	394,990	22,044
Capital Outlay	69,558	69,557	1
Other	7,667	7,667	-
Total Expenditures	577,099	554,967	22,132
Net Change in Fund Balance	(86,300)	(74,999)	11,301
Fund Balance Beginning of Year	86,995	86,995	-
Prior Year Encumbrances Appropriated	1,216	1,216	-
Fund Balance End of Year	\$ 1,911	\$ 13,212	\$ 11,301

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,100	\$ 646	\$ (1,454)
Loans.....	56,700	59,814	3,114
Interest.....	16,740	13,982	(2,758)
Other.....	-	19	19
Total Revenues.....	<u>75,540</u>	<u>74,461</u>	<u>(1,079)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	3,800	2,519	1,281
Fringe Benefits	1,890	1,342	548
Materials and Supplies	75	-	75
Contractual Services	306,242	91,498	214,744
Capital Outlay	500	-	500
Other	1,000	346	654
Total Expenditures.....	<u>313,507</u>	<u>95,705</u>	<u>217,802</u>
Net Change in Fund Balance.....	(237,967)	(21,244)	216,723
Fund Balance Beginning of Year	525,483	525,483	-
Prior Year Encumbrances Appropriated.....	186	186	-
Fund Balance End of Year	<u>\$ 287,702</u>	<u>\$ 504,425</u>	<u>\$ 216,723</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 850	\$ 22	\$ (828)
Loans.....	22,439	20,499	(1,940)
Intergovernmental.....	900,949	384,423	(516,526)
Housing Rehabilitation.....	267,000	223,521	(43,479)
Interest.....	1,491	2,074	583
Other.....	-	153	153
Total Revenues.....	<u>1,192,729</u>	<u>630,692</u>	<u>(562,037)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	3,000	1,306	1,694
Fringe Benefits	1,526	710	816
Materials and supplies	75	-	75
Contractual Services	1,002,387	725,293	277,094
Capital Outlay	586,412	374,018	212,394
Other	5,200	5,200	-
Total Expenditures.....	<u>1,598,600</u>	<u>1,106,527</u>	<u>492,073</u>
Excess of Revenues Under Expenditures.....	<u>(405,871)</u>	<u>(475,835)</u>	<u>(69,964)</u>
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	302,530	302,530
Advances Out.....	-	(90,453)	(90,453)
Total Other Financing Sources (Uses).....	<u>-</u>	<u>212,077</u>	<u>212,077</u>
Net Change in Fund Balance.....	(405,871)	(263,758)	142,113
Fund Balance Beginning of Year	502,753	502,753	-
Prior Year Encumbrances Appropriated.....	36,564	36,564	-
Fund Balance End of Year	<u>\$ 133,446</u>	<u>\$ 275,559</u>	<u>\$ 142,113</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 270,000	\$ 259,482	\$ (10,518)
Licenses and Permits.....	100,000	155,901	55,901
Fines and Forfeitures.....	47,027	61,437	14,410
Intergovernmental.....	79,997	22,173	(57,824)
Donations.....	-	1,045	1,045
Other.....	-	1,428	1,428
Total Revenues.....	497,024	501,466	4,442
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	124,276	98,955	25,321
Fringe Benefits	53,566	51,374	2,192
Materials and Supplies	330,768	304,159	26,609
Contractual Services	142,572	91,765	50,807
Capital outlay	5,000	4,700	300
Other	10,540	10,540	-
Total Expenditures.....	666,722	561,493	105,229
Excess of revenues under expenditures.....	(169,698)	(60,027)	109,671
OTHER FINANCING SOURCES			
Transfers In.....	1,000	-	(1,000)
Net Change in Fund Balance.....	(168,698)	(60,027)	108,671
Fund Balance Beginning of Year	142,655	142,655	-
Prior Year Encumbrances Appropriated.....	94,786	94,786	-
Fund Balance End of Year	\$ 68,743	\$ 177,414	\$ 108,671

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 123,375	\$ 130,186	\$ 6,811
Other.....	-	1,372	1,372
Total Revenues.....	<u>123,375</u>	<u>131,558</u>	<u>8,183</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	122,756	122,688	68
Fringe Benefits	57,782	54,587	3,195
Materials and Supplies	6,026	901	5,125
Total Expenditures.....	<u>186,564</u>	<u>178,176</u>	<u>8,388</u>
Excess of Revenues Under Expenditures.....	<u>(63,189)</u>	<u>(46,618)</u>	<u>16,571</u>
OTHER FINANCING SOURCES (USES)			
Advances Out.....	-	(1,385)	(1,385)
Transfers In.....	60,935	73,342	12,407
Transfers out.....	<u>(45,898)</u>	<u>(45,898)</u>	<u>-</u>
Total Other Financing Sources (Uses).....	<u>15,037</u>	<u>26,059</u>	<u>11,022</u>
Net Change in Fund Balance	<u>(48,152)</u>	<u>(20,559)</u>	<u>27,593</u>
Fund Balance Beginning of Year	<u>92,128</u>	<u>92,128</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 43,976</u>	<u>\$ 71,569</u>	<u>\$ 27,593</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 29,038	\$ 83,216	\$ 54,178
Other.....	-	189	189
Total Revenues.....	<u>29,038</u>	<u>83,405</u>	<u>54,367</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Personal Services	32,645	31,217	1,428
Fringe Benefits	32,457	20,481	11,976
Materials and Supplies	10,000	-	10,000
Contractual Services	51,524	34,372	17,152
Capital Outlay	<u>52,817</u>	<u>17,485</u>	<u>35,332</u>
Total Expenditures.....	<u>179,443</u>	<u>103,555</u>	<u>75,888</u>
Net Change in Fund Balance.....	(150,405)	(20,150)	130,255
Fund Balance Beginning of Year	254,836	254,836	-
Prior Year Encumbrances Appropriated	<u>6,355</u>	<u>6,355</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 110,786</u>	<u>\$ 241,041</u>	<u>\$ 130,255</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 190,000	\$ 184,275	\$ (5,725)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	190,000	184,275	5,725
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 JUVENILE COURT SERVICES FUND

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 168,000	\$ 179,628	\$ 11,628
Intergovernmental.....	797,500	1,007,455	209,955
Other.....	-	5,629	5,629
Total Revenues.....	<u>965,500</u>	<u>1,192,712</u>	<u>227,212</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	657,600	568,006	89,594
Fringe Benefits	327,619	249,015	78,604
Materials and Supplies	9,500	249	9,251
Contractual Services	635,540	544,535	91,005
Capital Outlay	15,000	-	15,000
Total Expenditures.....	<u>1,645,259</u>	<u>1,361,805</u>	<u>283,454</u>
Net Change in Fund Balance.....	(679,759)	(169,093)	510,666
Fund Balance Beginning of Year	2,714,130	2,714,130	-
Prior Year Encumbrances Appropriated.....	41,967	41,967	-
Fund Balance End of Year	<u>\$ 2,076,338</u>	<u>\$ 2,587,004</u>	<u>\$ 510,666</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 532,287	\$ 207,468	\$ (324,819)
Interest.....	-	35	35
Other.....	-	6,903	6,903
Total Revenues.....	<u>532,287</u>	<u>214,406</u>	<u>(317,881)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	373,000	50,482	322,518
Capital outlay	5,700	5,655	45
Total Expenditures.....	<u>378,700</u>	<u>56,137</u>	<u>322,563</u>
Excess of Revenues Over Expenditures.....	<u>153,587</u>	<u>158,269</u>	<u>4,682</u>
OTHER FINANCING SOURCES (USES)			
Advances In	-	50,000	50,000
Advances Out.....	-	(319,087)	(319,087)
Total Other Financing Sources (Uses).....	<u>-</u>	<u>(269,087)</u>	<u>(269,087)</u>
Net Change in Fund Balance.....	153,587	(110,818)	(264,405)
Fund Balance Beginning of Year	<u>168,412</u>	<u>168,412</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 321,999</u>	<u>\$ 57,594</u>	<u>\$ (264,405)</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 225,248	\$ 225,248	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	225,248	225,248	-
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 WORKFORCE INVESTMENT ACT FUND

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 535,000	\$ 512,476	\$ (22,524)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	617,802	594,131	23,671
Net Change in Fund Balance.....	(82,802)	(81,655)	1,147
Fund Balance Beginning of Year	97,966	97,966	-
Prior Year Encumbrances Appropriated.....	19,220	19,220	-
Fund Balance End of Year	<u>\$ 34,384</u>	<u>\$ 35,531</u>	<u>\$ 1,147</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 1,397,250	\$ 1,456,664	\$ 59,414
Intergovernmental.....	187,000	194,354	7,354
Total Revenues.....	1,584,250	1,651,018	66,768
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	1,942,033	1,861,949	80,084
Net Change in Fund Balance.....	(357,783)	(210,931)	146,852
Fund Balance Beginning of Year	1,614,306	1,614,306	-
Prior Year Encumbrances Appropriated.....	20,339	20,339	-
Fund Balance End of Year	<u>\$ 1,276,862</u>	<u>\$ 1,423,714</u>	<u>\$ 146,852</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 120,000	\$ 179,932	\$ 59,932
Other.....	-	1,459	1,459
Total Revenues.....	<u>120,000</u>	<u>181,391</u>	<u>61,391</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	118,500	100,876	17,624
Fringe Benefits	59,915	37,762	22,153
Materials and Supplies	10,000	-	10,000
Contractual Services	12,000	8,149	3,851
Capital Outlay	85,306	56,837	28,469
Total Expenditures.....	<u>285,721</u>	<u>203,624</u>	<u>82,097</u>
Net Change in Fund Balance.....	(165,721)	(22,233)	143,488
Fund Balance Beginning of Year	505,386	505,386	-
Prior year encumbrances appropriated.....	35,306	35,306	-
Fund Balance End of Year	<u>\$ 374,971</u>	<u>\$ 518,459</u>	<u>\$ 143,488</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ -	\$ 6,283	\$ 6,283
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Voter Education/Pollworker Training:			
Other	517	-	517
Net Change in Fund Balance.....	(517)	6,283	6,800
Fund Balance Beginning of Year	44,216	44,216	-
Fund Balance End of Year	<u>\$ 43,699</u>	<u>\$ 50,499</u>	<u>\$ 6,800</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 2,805,900	\$ 2,913,326	\$ 107,426
Intergovernmental.....	400,000	388,708	(11,292)
Total Revenues.....	<u>3,205,900</u>	<u>3,302,034</u>	<u>96,134</u>
EXPENDITURES			
Current:			
Human Services:			
Child/Adult Protective Services:			
Personal Services	705,113	705,113	-
Fringe Benefits	347,295	347,295	-
Contractual Services	2,388,602	2,133,640	254,962
Total Expenditures.....	<u>3,441,010</u>	<u>3,186,048</u>	<u>254,962</u>
Net Change in Fund Balance.....	(235,110)	115,986	351,096
Fund Balance Beginning of Year	<u>1,342,907</u>	<u>1,342,907</u>	-
Fund Balance End of Year	<u>\$ 1,107,797</u>	<u>\$ 1,458,893</u>	<u>\$ 351,096</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 100	\$ 127	\$ 27
Fines and Forfeitures.....	115,900	118,812	2,912
Intergovernmental.....	2,955	2,955	-
Other.....	-	30	30
Total Revenues.....	<u>118,955</u>	<u>121,924</u>	<u>2,969</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,400	4,334	1,066
Fringe Benefits	2,990	2,361	629
Materials and Supplies	50	-	50
Contractual Services	117,060	116,646	414
Capital Outlay	3,455	2,898	557
Total Expenditures.....	<u>128,955</u>	<u>126,239</u>	<u>2,716</u>
Net Change in Fund Balance.....	(10,000)	(4,315)	5,685
Fund Balance Beginning of Year	28,028	28,028	-
Fund Balance End of Year	<u>\$ 18,028</u>	<u>\$ 23,713</u>	<u>\$ 5,685</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 2,997	\$ 54,729	\$ 51,732
EXPENDITURES			
Current:			
Public Safety:			
Federal Emergency Management Agency :			
Contractual services	2,997	2,461	536
Net Change in Fund Balance.....	-	52,268	52,268
Fund Balance Beginning of Year	4,750	4,750	-
Fund Balance End of Year	<u>\$ 4,750</u>	<u>\$ 57,018</u>	<u>\$ 52,268</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 92,600	\$ 53,935	\$ (38,665)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home Sewage Treatment System:			
Contractual Services	75,000	52,702	22,298
Debt Service Principal Retirement.....	50,550	50,550	-
Total Expenditures.....	125,550	103,252	22,298
Excess of Revenues Under Expenditures.....	(32,950)	(49,317)	(16,367)
OTHER FINANCING SOURCES (USES)			
OWDA Loan Proceeds.....	50,550	50,550	-
Advance Out.....	-	(17,091)	(17,091)
Total Other Financing Sources (Uses).....	50,550	33,459	(17,091)
Net Change in Fund Balance.....	17,600	(15,858)	(33,458)
Fund Balance Beginning of Year	15,828	15,828	-
Fund Balance End of Year	<u>\$ 33,428</u>	<u>\$ (30)</u>	<u>\$ (33,458)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 96,688	\$ 96,449	\$ (239)
EXPENDITURES			
Current:			
Public Safety:			
Local Government Innovation:			
Contractual Services	<u>96,688</u>	<u>96,449</u>	<u>239</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	<u>77,350</u>	<u>77,350</u>	-
Fund Balance End of Year	<u>\$ 77,350</u>	<u>\$ 77,350</u>	<u>-</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 100,627	\$ 67,940	\$ (32,687)
Other.....	-	7	7
Total revenues.....	<u>100,627</u>	<u>67,947</u>	<u>(32,680)</u>
EXPENDITURES			
Current:			
Public Safety:			
Safe Haven:			
Personal Services	43,195	42,135	1,060
Fringe Benefits	8,045	6,524	1,521
Materials and Supplies	1,661	1,300	361
Contractual Services	30,677	23,561	7,116
Other	7,871	4,232	3,639
Total Expenditures.....	<u>91,449</u>	<u>77,752</u>	<u>13,697</u>
Net Change in Fund Balance.....	9,178	(9,805)	(18,983)
Fund Balance Beginning of Year	<u>26,267</u>	<u>26,267</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 35,445</u>	<u>\$ 16,462</u>	<u>\$ (18,983)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 571,260	\$ 191,596	\$ (379,664)
EXPENDITURES			
Current:			
Urban Redevelopmnet and Housing:			
Moving Ohio Forward:			
Contractual Services	<u>571,260</u>	<u>252,688</u>	<u>318,572</u>
Excess of Revenues Under Expenditures.....	-	(61,092)	(61,092)
OTHER FINANCING SOURCES			
Advances in	<u>-</u>	<u>101,000</u>	<u>101,000</u>
Net Change in Fund Balance.....	-	39,908	39,908
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 39,908</u>	<u>\$ 39,908</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 425,075	\$ 425,075	\$ -
EXPENDITURES			
Current:			
Human Services:			
Ohio Children's Trust :			
Contractual Services	425,075	425,075	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 90,950	\$ -	\$ (90,950)
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Clean Ohio Easement Program :			
Contractual Services	648	-	648
Net Change in Fund Balance.....	90,302	-	(90,302)
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated.....	-	-	-
Fund Balance End of Year	<u>\$ 90,302</u>	<u>\$ -</u>	<u>\$ (90,302)</u>

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500,000	\$ 1,740,552	\$ 240,552
Other.....	-	15,112	15,112
Total Revenues.....	<u>1,500,000</u>	<u>1,755,664</u>	<u>255,664</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Certificate of Title Administration:			
Personal Services	789,374	639,951	149,423
Fringe Benefits	368,183	327,924	40,259
Materials and Supplies	119,209	110,154	9,055
Contractual Services	311,274	156,452	154,822
Capital outlay	39,321	39,321	-
Other	60	60	-
Total Expenditures.....	<u>1,627,421</u>	<u>1,273,862</u>	<u>353,559</u>
Excess of Revenues Over (Under) Expenditures.....	(127,421)	481,802	609,223
OTHER FINANCING USES			
Transfers Out.....	(551,506)	(551,506)	-
Net Change in Fund Balance.....	(678,927)	(69,704)	609,223
Fund Balance Beginning of Year	984,090	984,090	-
Prior Year Encumbrances Appropriated.....	72,822	72,822	-
Fund Balance End of Year	<u>\$ 377,985</u>	<u>\$ 987,208</u>	<u>\$ 609,223</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 80,000	\$ 102,569	\$ 22,569
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Recorder Equipment:			
Contractual Services	158,992	121,159	37,833
Capital Outlay	20,523	6,923	13,600
Total Expenditures	179,515	128,082	51,433
Net Change in Fund Balance	(99,515)	(25,513)	74,002
Fund Balance Beginning of Year	144,310	144,310	-
Prior Year Encumbrances Appropriated	26,122	26,122	-
Fund Balance End of Year	\$ 70,917	\$ 144,919	\$ 74,002

Debt Service Funds

The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on general obligation and special assessment obligation debt. The following are included in debt service funds:

Nonmajor Debt Service Funds

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Airport State Infrastructure Bank Fund	This fund's restricted monies 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.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2013

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Totals
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 143,684	\$ 534,476	\$ 678,160
Property Taxes Receivable.....	-	178,400	178,400
Accounts Receivable.....	-	2,552	2,552
Interfund Receivable.....	216	-	216
Special Assessments Receivable.....	927,730	-	927,730
Accrued Interest Receivable.....	32	-	32
Total Assets.....	<u>\$ 1,071,662</u>	<u>\$ 715,428</u>	<u>\$ 1,787,090</u>
LIABILITIES			
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	-	178,400	178,400
Unavailable Revenue.....	927,744	-	927,744
Total Deferred Inflows of Resources.....	<u>927,744</u>	<u>178,400</u>	<u>1,106,144</u>
FUND BALANCES			
Restricted	<u>143,918</u>	<u>537,028</u>	<u>680,946</u>
Total Fund Balances.....	<u>143,918</u>	<u>537,028</u>	<u>680,946</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 1,071,662</u>	<u>\$ 715,428</u>	<u>\$ 1,787,090</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Airport State Infrastructure Bank Fund	Totals
REVENUES				
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ 178,400
Special Assessments.....	66,422	-	-	66,422
Interest.....	54,543	-	-	54,543
Rent.....	-	519,624	16,433	536,057
Total Revenues.....	<u>120,965</u>	<u>698,024</u>	<u>16,433</u>	<u>835,422</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	75,000	1,365,000	585,332	2,025,332
Interest and Fiscal Charges	30,538	429,466	22,312	482,316
Total Expenditures.....	<u>105,538</u>	<u>1,794,466</u>	<u>607,644</u>	<u>2,507,648</u>
Excess of Revenues Over (Under)				
Expenditures.....	<u>15,427</u>	<u>(1,096,442)</u>	<u>(591,211)</u>	<u>(1,672,226)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	1,188,810	537,298	1,726,108
Transfers Out.....	<u>(257)</u>	<u>-</u>	<u>-</u>	<u>(257)</u>
Total Other Financing Sources (Uses).....	<u>(257)</u>	<u>1,188,810</u>	<u>537,298</u>	<u>1,725,851</u>
Net Changes in Fund Balances.....	15,170	92,368	(53,913)	53,625
Fund Balance Beginning of Year.....	<u>128,748</u>	<u>444,660</u>	<u>53,913</u>	<u>627,321</u>
Fund Balance End of Year.....	<u>\$ 143,918</u>	<u>\$ 537,028</u>	<u>\$ -</u>	<u>\$ 680,946</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 60,442	\$ 66,422	\$ 5,980
Interest.....	45,353	54,512	9,159
Total Revenues.....	<u>105,795</u>	<u>120,934</u>	<u>15,139</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	75,000	75,000	-
Interest and Fiscal Charges	30,538	30,538	-
Total Expenditures.....	<u>105,538</u>	<u>105,538</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	257	15,396	15,139
OTHER FINANCING USES			
Transfers Out.....	(257)	(257)	-
Net Change in Fund Balance.....	-	15,139	15,139
Fund Balance Beginning of Year.....	<u>128,545</u>	<u>128,545</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 128,545</u>	<u>\$ 143,684</u>	<u>\$ 15,139</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL GENERAL OBLIGATION BOND RETIREMENT FUND

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 177,450	\$ 178,400	\$ 950
Rent.....	432,344	519,938	87,594
Total Revenues.....	<u>609,794</u>	<u>698,338</u>	<u>88,544</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,685,001	3,685,000	1
Interest and Fiscal Charges	470,966	469,691	1,275
Total Expenditures.....	<u>4,155,967</u>	<u>4,154,691</u>	<u>1,276</u>
Excess of Revenues Under Expenditures.....	<u>(3,546,173)</u>	<u>(3,456,353)</u>	<u>89,820</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,280,000	1,270,000	(10,000)
Proceeds from Interfund Activity Bonds.....	1,000,000	1,000,000	-
Transfers In.....	1,279,036	1,279,035	(1)
Total Other Financing Sources.....	<u>3,559,036</u>	<u>3,549,035</u>	<u>(10,001)</u>
Net Change in Fund Balance.....	12,863	92,682	79,819
Fund Balance Beginning of Year.....	441,794	441,794	-
Fund Balance End of Year.....	<u>\$ 454,657</u>	<u>\$ 534,476</u>	<u>\$ 79,819</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Rent.....	\$ 22,900	\$ 16,433	\$ (6,467)
EXPENDITURES			
Debt Service:			
Principal Retirement	585,332	585,332	-
Interest and Fiscal Charges	22,313	22,312	1
Total Expenditures.....	607,645	607,644	1
Excess of Revenues Under Expenditures.....	(584,745)	(591,211)	(6,466)
OTHER FINANCING SOURCES			
Transfer In.....	537,298	537,298	-
Net Change in Fund Balance.....	(47,447)	(53,913)	(6,466)
Fund Balance Beginning of Year	53,913	53,913	-
Fund Balance End of Year	\$ 6,466	\$ -	\$ (6,466)

Nonmajor Capital Projects Funds

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

Airport Construction Fund	To account for restricted State and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center.
Mental Health and Developmental Disabilities Complex Fund	To account for fees collected for room usage within the complex which is committed to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents and transfers in from the General Fund; used for the construction of new hangars at the Fairfield County Airport. For budgetary reporting, this fund's activity was shown in the General Obligation Bond Retirement Debt Service Fund.
Road and Bridge Construction Fund	To account for restricted State and federal grants and local matches to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Liberty Center County Services Complex Fund	To account for committed monies 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 2013; therefore, there is no budgetary schedule presented.
Financial Management Information System Fund	To account for transfers in committed by the County for the purchase and installation of a new computer system for the County.
Clerk of Courts Remodeling Fund	To account for committed monies by the County for the remodeling of the third and fourth floor office space of the courts building. This fund had no cash activity or budget during 2013; therefore, there is no budgetary schedule presented.
Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities.
Jail Facility Fund	To account for committed monies transferred in from the General Fund to be used for the future construction of a jail facility.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2013

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 119,031	\$ 718,773	\$ 35,506	\$ -	\$ 192,596
Intergovernmental Receivable.....	-	-	-	-	260,918
Total Assets.....	<u>\$ 119,031</u>	<u>\$ 718,773</u>	<u>\$ 35,506</u>	<u>\$ -</u>	<u>\$ 453,514</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable.....	3,003	-	-	-	315,343
Retainage Payable.....	-	-	-	-	78,075
Interfund Payable.....	329,000	1,015,186	-	1,285,136	-
Total Liabilities.....	<u>332,003</u>	<u>1,015,186</u>	<u>-</u>	<u>1,285,136</u>	<u>393,418</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	-	-	-	-	49,464
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,464</u>
FUND BALANCES					
Restricted	-	-	-	-	10,632
Committed	-	-	35,506	-	-
Assigned	-	-	-	-	-
Unassigned (Deficits)	<u>(212,972)</u>	<u>(296,413)</u>	<u>-</u>	<u>(1,285,136)</u>	<u>-</u>
Total Fund Balances (Deficits).....	<u>(212,972)</u>	<u>(296,413)</u>	<u>35,506</u>	<u>(1,285,136)</u>	<u>10,632</u>
Total Liabilities and Fund Balance.....	<u>\$ 119,031</u>	<u>\$ 718,773</u>	<u>\$ 35,506</u>	<u>\$ -</u>	<u>\$ 453,514</u>

Permanent Improvement Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Totals
\$ 288,068	\$ 28,145	\$ 25,065	\$ 240	\$ 2,251,112	\$ 3,800,000	\$ 7,458,536
-	-	-	-	-	-	260,918
<u>\$ 288,068</u>	<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 2,251,112</u>	<u>\$ 3,800,000</u>	<u>\$ 7,719,454</u>
\$ 788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 788
-	-	-	-	659,635	-	977,981
-	-	-	-	-	-	78,075
-	-	-	-	-	-	2,629,322
<u>788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>659,635</u>	<u>-</u>	<u>3,686,166</u>
-	-	-	-	-	-	49,464
-	-	-	-	-	-	49,464
-	-	-	-	1,591,477	-	1,602,109
-	28,145	25,065	240	-	3,800,000	3,888,956
287,280	-	-	-	-	-	287,280
-	-	-	-	-	-	(1,794,521)
<u>287,280</u>	<u>28,145</u>	<u>25,065</u>	<u>240</u>	<u>1,591,477</u>	<u>3,800,000</u>	<u>3,983,824</u>
<u>\$ 288,068</u>	<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 2,251,112</u>	<u>\$ 3,800,000</u>	<u>\$ 7,719,454</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund
REVENUES					
Charges for Services.....	\$ -	\$ -	\$ 2,485	\$ -	\$ -
Intergovernmental.....	527,441	-	-	-	1,181,708
Total Revenues.....	<u>527,441</u>	<u>-</u>	<u>2,485</u>	<u>-</u>	<u>1,181,708</u>
EXPENDITURES					
Capital Outlay.....	100,100	406,598	5,500	-	1,739,595
Debt Service:					
Interest and Fiscal Charges	-	18,359	-	16,854	-
Issuance Costs	-	-	-	-	-
Total Expenditures.....	<u>100,100</u>	<u>424,957</u>	<u>5,500</u>	<u>16,854</u>	<u>1,739,595</u>
Excess of Revenues Over (Under) Expenditures	<u>427,341</u>	<u>(424,957)</u>	<u>(3,015)</u>	<u>(16,854)</u>	<u>(557,887)</u>
OTHER FINANCING SOURCES (USES)					
Bonds Issued	-	-	-	-	-
Transfers In	15,834	125,948	-	83,000	476,404
Transfers out	<u>(513,379)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(497,545)</u>	<u>125,948</u>	<u>-</u>	<u>83,000</u>	<u>476,404</u>
Net Changes in Fund Balances.....	(70,204)	(299,009)	(3,015)	66,146	(81,483)
Fund Balances (Deficits) Beginning of Year	<u>(142,768)</u>	<u>2,596</u>	<u>38,521</u>	<u>(1,351,282)</u>	<u>92,115</u>
Fund Balances (Deficits) End of Year	<u>\$ (212,972)</u>	<u>\$ (296,413)</u>	<u>\$ 35,506</u>	<u>\$ (1,285,136)</u>	<u>\$ 10,632</u>

Permanent Improvement Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,485
-	-	-	-	-	-	1,709,149
-	-	-	-	-	-	1,711,634
121,120	-	493	-	1,310,173	-	3,683,579
-	-	-	-	-	-	35,213
-	-	-	-	43,350	-	43,350
121,120	-	493	-	1,353,523	-	3,762,142
(121,120)	-	(493)	-	(1,353,523)	-	(2,050,508)
-	-	-	-	2,945,000	-	2,945,000
250,000	-	-	-	-	3,800,000	4,751,186
-	-	-	-	-	-	(513,379)
250,000	-	-	-	2,945,000	3,800,000	7,182,807
128,880	-	(493)	-	1,591,477	3,800,000	5,132,299
158,400	28,145	25,558	240	-	-	(1,148,475)
<u>\$ 287,280</u>	<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 1,591,477</u>	<u>\$ 3,800,000</u>	<u>\$ 3,983,824</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 862,908	\$ 563,216	\$ (299,692)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	179,384	151,098	28,286
Excess of Revenues Over Expenditures.....	683,524	412,118	(271,406)
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	111,000	111,000
Transfers In.....	289,834	15,834	(274,000)
Transfers Out.....	(513,862)	(513,379)	483
Total Other Financing Sources (Uses).....	(224,028)	(386,545)	(162,517)
Net Change in Fund Balance.....	459,496	25,573	(433,923)
Fund Balance Beginning of Year.....	33,338	33,338	-
Prior Year Encumbrances Appropriated.....	60,120	60,120	-
Fund Balance End of Year.....	<u>\$ 552,954</u>	<u>\$ 119,031</u>	<u>\$ (433,923)</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, 2013

	<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	760,101	591,196	168,905
Excess of Revenues Under Expenditures.....	(760,101)	(591,196)	168,905
OTHER FINANCING SOURCES			
Transfers In.....	118,723	118,723	-
Net Change in Fund Balance.....	(641,378)	(472,473)	168,905
Fund Balance Beginning of Year.....	605,876	605,876	-
Prior Year Encumbrances Appropriated.....	585,370	585,370	-
Fund Balance End of Year.....	<u>\$ 549,868</u>	<u>\$ 718,773</u>	<u>\$ 168,905</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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 2,000	\$ 2,565	\$ 565
EXPENDITURES			
Current:			
Health:			
Mental Health and Developmental Disabilities Complex:			
Materials and Supplies	1,000	-	1,000
Contractual Services	7,500	-	7,500
Capital Outlay	10,000	5,500	4,500
Total Expenditures.....	18,500	5,500	13,000
Net Change in Fund Balance.....	(16,500)	(2,935)	13,565
Fund Balance Beginning of Year.....	38,127	38,127	-
Prior year encumbrances appropriated.....	314	314	-
Fund Balance End of Year.....	<u>\$ 21,941</u>	<u>\$ 35,506</u>	<u>\$ 13,565</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,049,986	\$ 1,049,986	\$ -
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>1,542,966</u>	<u>1,542,966</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(492,980)	(492,980)	-
OTHER FINANCING SOURCES			
Transfers In.....	<u>476,404</u>	<u>476,404</u>	<u>-</u>
Net Change in Fund Balance.....	(16,576)	(16,576)	-
Fund Balance Beginning of Year.....	91,506	91,506	-
Prior Year Encumbrances Appropriated.....	<u>16,872</u>	<u>16,872</u>	<u>-</u>
Fund Balance End of Year.....	<u><u>\$ 91,802</u></u>	<u><u>\$ 91,802</u></u>	<u><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, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ -	\$ 2,599	\$ 2,599
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	353,757	125,113	228,644
Excess of Revenues Under Expenditures.....	(353,757)	(122,514)	231,243
OTHER FINANCING SOURCES			
Transfers In.....	250,000	250,000	-
Net Change in Fund Balance.....	(103,757)	127,486	231,243
Fund Balance Beginning of Year.....	148,773	148,773	-
Prior Year Encumbrances Appropriated.....	10,784	10,784	-
Fund Balance End of Year.....	<u>\$ 55,800</u>	<u>\$ 287,043</u>	<u>\$ 231,243</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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	10,000	-	10,000
Capital Outlay	2,500	304	2,196
Total Expenditures	12,500	304	12,196
Net Change in Fund Balance	(12,500)	(304)	12,196
Fund Balance Beginning of Year	23,115	23,115	-
Prior Year Encumbrances Appropriated	2,254	2,254	-
Fund Balance End of Year	<u>\$ 12,869</u>	<u>\$ 25,065</u>	<u>\$ 12,196</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Energy Conservation:			
Capital Outlay	2,899,421	2,899,421	-
Debt Service:			
Issuance Costs	43,350	43,350	-
Total Expenditures	2,942,771	2,942,771	-
Excess of Revenues Under Expenditures	(2,942,771)	(2,942,771)	-
OTHER FINANCING SOURCES			
Proceeds of Bonds	2,945,000	2,945,000	-
Net Change in Fund Balance	2,229	2,229	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ 2,229	\$ 2,229	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Jail Facility:			
Capital Outlay	200,000	9,500	190,500
Excess of revenues under expenditures	(200,000)	(9,500)	190,500
OTHER FINANCING SOURCES			
Transfers in	3,800,000	3,800,000	-
Net Change in Fund Balance	3,600,000	3,790,500	190,500
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 3,600,000</u>	<u>\$ 3,790,500</u>	<u>\$ 190,500</u>

Enterprise Funds

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

The following are included in enterprise funds:

Sewer Fund	To account for sewer services provided to individuals and commercial users.
Water Fund	To account for water services provided to individuals and commercial users.
Airport Fuel Operations Fund	To account for the collection of fuel sales at the airport and expenditures related to the upkeep and operation of the fuel tanks and purchases of fuel.

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,601,551	\$ 3,558,938	\$ (42,613)
Tap-In Fees.....	82,400	245,286	162,886
Penalties.....	30,900	49,662	18,762
Deposits.....	-	28,500	28,500
Special Assessments.....	1,030	5,184	4,154
Grants.....	34,275	34,275	-
Sales of Capital Assets.....	-	938	938
Other Non-Operating Revenues.....	1,030	21,961	20,931
Interest.....	-	9,459	9,459
Total Revenues.....	3,751,186	3,954,203	203,017
EXPENSES			
Personal Services.....	633,828	555,472	78,356
Fringe Benefits.....	264,840	224,696	40,144
Contractual Services.....	1,369,274	1,291,303	77,971
Materials and Supplies.....	171,365	167,948	3,417
Deposits.....	20,249	17,749	2,500
Capital Outlay.....	304,177	67,617	236,560
Principal Retirement.....	1,079,285	1,079,285	-
Interest and Fiscal Charges.....	442,562	427,780	14,782
Total Expenses.....	4,285,580	3,831,850	453,730
Excess of Revenues Over (Under) Expenses.....	(534,394)	122,353	656,747
Fund Equity Beginning of Year.....	4,230,694	4,230,694	-
Prior Year Encumbrances Appropriated.....	332,412	332,412	-
Fund Equity End of Year.....	\$ 4,028,712	\$ 4,685,459	\$ 656,747

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, 2013

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,743,271	\$ 2,589,790	\$ (153,481)
Tap-In Fees.....	61,800	285,265	223,465
Penalties.....	30,900	37,307	6,407
Special Assessments.....	3,176	3,176	-
Grants.....	34,274	34,275	1
Sale of Capital Assets.....	-	938	938
Other Non-Operating Revenues.....	-	6,764	6,764
Interest.....	996	3,818	2,822
Total Revenues.....	2,874,417	2,961,333	86,916
EXPENSES			
Personal Services.....	513,970	424,400	89,570
Fringe Benefits.....	220,997	156,673	64,324
Contractual Services.....	886,208	866,223	19,985
Materials and Supplies.....	417,456	409,020	8,436
Other Operating Expenses.....	71,742	71,742	-
Capital Outlay.....	104,178	34,491	69,687
Principal Retirement.....	610,000	610,000	-
Interest and Fiscal Charges.....	357,646	344,491	13,155
Total Expenses.....	3,182,197	2,917,040	265,157
Excess of Revenues Over (Under) Expenses.....	(307,780)	44,293	352,073
Fund Equity Beginning of Year.....	2,814,377	2,814,377	-
Prior Year Encumbrances Appropriated.....	257,201	257,201	-
Fund Equity End of Year.....	\$ 2,763,798	\$ 3,115,871	\$ 352,073

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
BUDGET (NON-GAAP BASIS) AND ACTUAL
AIRPORT FUEL OPERATIONS FUND**

For the Year Ended December 31, 2013

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 445,000	\$ 372,929	\$ (72,071)
EXPENSES			
Contractual Services.....	45,045	32,633	12,412
Materials and Supplies.....	401,000	369,639	31,361
Total Expenses.....	446,045	402,272	43,773
Excess of Revenues Under Expenses.....	(1,045)	(29,343)	(28,298)
Fund Equity Beginning of Year.....	36,391	36,391	-
Prior Year Encumbrances Appropriated.....	5,926	5,926	-
Fund Equity End of Year.....	<u>\$ 41,272</u>	<u>\$ 12,974</u>	<u>\$ (28,298)</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.
Transportation Improvement District Fund	To account for the fund activities for the Fairfield County Transportation Improvement District. The County Auditor is the fiscal agent for the District.
Undivided Inheritance Tax Fund	To account for the collection of estate taxes which are then distributed to the State and to certain local governments.
Undivided Real Estate and Tangible Tax Fund	To account for the collection of real estate taxes from real estate owners, the collection of special assessments, and the undivided tangible tax revenues that are distributed to cities, villages, townships, and the County itself, as prescribed by State Statute.
Undivided Automobile Tax Fund	To account for the collection of State automobile registration fees which are then distributed to municipal corporations and townships.
Undivided Tax Fund	To account for the collection of various special assessments and local taxes.
Ohio Elections Commission Fund	To account for the fees collected from individuals filing a declaration of candidacy with the Board of Elections. These funds are then forwarded to the State of Ohio Elections Commission.
Undivided Local Tax Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes, state sales taxes, and corporate franchise taxes that are returned to the County. These monies are apportioned to local governments on a monthly basis.
Township Gasoline Tax Fund	To account for the collection of State gasoline tax revenues which are then apportioned equally to the thirteen townships in the County.

(continued)

Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Social Security Benefits for Children Fund	To account for Social Security Benefits for children in the protective custody of the County. This money is to be expended for various services for the children.
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 Council 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.
Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District Fund	To account for the activity of the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District.
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. (continued)

Agency Funds (continued)

Arson Registration Fund	To account for the collection of a State mandated arson offender registration fee.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 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, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 392,915	\$ 2,542,483	\$ 2,145,699	\$ 789,699
Accounts Receivable	29,254	26,002	29,254	26,002
External Party Receivable	-	2,160	-	2,160
Total Assets	<u>\$ 422,169</u>	<u>\$ 2,570,645</u>	<u>\$ 2,174,953</u>	<u>\$ 817,861</u>
Liabilities				
External Party Payable	\$ 56,378	\$ 100	\$ 3,610	\$ 52,868
Due to Others	365,791	2,570,545	2,171,343	764,993
Total Liabilities	<u>\$ 422,169</u>	<u>\$ 2,570,645</u>	<u>\$ 2,174,953</u>	<u>\$ 817,861</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 242,242	\$ 242,242	\$ -
Lodging Taxes Receivable	52,785	63,790	52,785	63,790
Total Assets	<u>\$ 52,785</u>	<u>\$ 306,032</u>	<u>\$ 295,027</u>	<u>\$ 63,790</u>
Liabilities				
Due to Others	\$ 52,785	\$ 306,032	\$ 295,027	\$ 63,790
Total Liabilities	<u>\$ 52,785</u>	<u>\$ 306,032</u>	<u>\$ 295,027</u>	<u>\$ 63,790</u>
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 135,645	\$ 566,764	\$ 569,113	\$ 133,296
Total Assets	<u>\$ 135,645</u>	<u>\$ 566,764</u>	<u>\$ 569,113</u>	<u>\$ 133,296</u>
Liabilities				
Due to Others	\$ 135,645	\$ 566,764	\$ 569,113	\$ 133,296
Total Liabilities	<u>\$ 135,645</u>	<u>\$ 566,764</u>	<u>\$ 569,113</u>	<u>\$ 133,296</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 315,435	\$ 323,848	\$ 404,509	\$ 234,774
External Party Receivable	-	600	-	600
Total Assets	<u>\$ 315,435</u>	<u>\$ 324,448</u>	<u>\$ 404,509</u>	<u>\$ 235,374</u>
Liabilities				
Due to Others	\$ 315,435	\$ 324,448	\$ 404,509	\$ 235,374
Total Liabilities	<u>\$ 315,435</u>	<u>\$ 324,448</u>	<u>\$ 404,509</u>	<u>\$ 235,374</u>
TRANSPORTATION IMPROVEMENT DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 30,594	\$ -	\$ 145	\$ 30,449
Total Assets	<u>\$ 30,594</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 30,449</u>
Liabilities				
Due to Others	\$ 30,594	\$ -	\$ 145	\$ 30,449
Total Liabilities	<u>\$ 30,594</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 30,449</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 905,765	\$ 2,478,793	\$ 3,198,958	\$ 185,600
Total Assets	<u>\$ 905,765</u>	<u>\$ 2,478,793</u>	<u>\$ 3,198,958</u>	<u>\$ 185,600</u>
Liabilities				
Intergovernmental Payable	\$ 905,765	\$ 2,478,793	\$ 3,198,958	\$ 185,600
Total Liabilities	<u>\$ 905,765</u>	<u>\$ 2,478,793</u>	<u>\$ 3,198,958</u>	<u>\$ 185,600</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,379,207	\$ 149,556,583	\$ 147,987,525	\$ 5,948,265
Property and Other Taxes Receivable	150,023,969	150,780,465	150,023,969	150,780,465
Accounts Receivable	19,761	17,365	19,761	17,365
Intergovernmental Receivable	8,589,100	8,661,908	8,589,100	8,661,908
Tax Increment Financing Receivable	3,337,392	3,829,634	3,337,392	3,829,634
External Party Receivable.....	142	-	142	-
Total Assets	<u>\$ 166,349,571</u>	<u>\$ 312,845,955</u>	<u>\$ 309,957,889</u>	<u>\$ 169,237,637</u>
Liabilities				
Intergovernmental Payable	\$ 166,349,571	\$ 312,845,955	\$ 309,957,889	\$ 169,237,637
Total Liabilities	<u>\$ 166,349,571</u>	<u>\$ 312,845,955</u>	<u>\$ 309,957,889</u>	<u>\$ 169,237,637</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,247,634	\$ 1,247,634	\$ -
Intergovernmental Receivable	380,277	410,537	380,277	410,537
Total Assets	<u>\$ 380,277</u>	<u>\$ 1,658,171</u>	<u>\$ 1,627,911</u>	<u>\$ 410,537</u>
Liabilities				
Intergovernmental Payable	\$ 380,277	\$ 1,658,171	\$ 1,627,911	\$ 410,537
Total Liabilities	<u>\$ 380,277</u>	<u>\$ 1,658,171</u>	<u>\$ 1,627,911</u>	<u>\$ 410,537</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 123,954	\$ 181,408,614	\$ 181,413,771	\$ 118,797
Accounts Receivable	670,171	738,435	670,171	738,435
Special Assessments Receivable	3,164,709	2,956,684	3,164,709	2,956,684
Total Assets	<u>\$ 3,958,834</u>	<u>\$ 185,103,733</u>	<u>\$ 185,248,651</u>	<u>\$ 3,813,916</u>
Liabilities				
Intergovernmental Payable	\$ 3,958,834	\$ 185,103,733	\$ 185,248,651	\$ 3,813,916
Total Liabilities	<u>\$ 3,958,834</u>	<u>\$ 185,103,733</u>	<u>\$ 185,248,651</u>	<u>\$ 3,813,916</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 50	\$ 600	\$ 650	\$ -
Total Assets	<u>\$ 50</u>	<u>\$ 600</u>	<u>\$ 650</u>	<u>\$ -</u>
Liabilities				
Intergovernmental Payable	\$ 50	\$ 600	\$ 650	\$ -
Total Liabilities	<u>\$ 50</u>	<u>\$ 600</u>	<u>\$ 650</u>	<u>\$ -</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,487,518	\$ 1,487,518	\$ -
Intergovernmental Receivable	752,306	762,208	752,306	762,208
Total Assets	<u>\$ 752,306</u>	<u>\$ 2,249,726</u>	<u>\$ 2,239,824</u>	<u>\$ 762,208</u>
Liabilities				
Intergovernmental Payable	\$ 752,306	\$ 2,249,726	\$ 2,239,824	\$ 762,208
Total Liabilities	<u>\$ 752,306</u>	<u>\$ 2,249,726</u>	<u>\$ 2,239,824</u>	<u>\$ 762,208</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9	\$ 1,265,153	\$ 1,265,154	\$ 8
Intergovernmental Receivable	622,077	624,521	622,077	624,521
Total Assets	<u>\$ 622,086</u>	<u>\$ 1,889,674</u>	<u>\$ 1,887,231</u>	<u>\$ 624,529</u>
Liabilities				
Intergovernmental Payable	\$ 622,086	\$ 1,889,674	\$ 1,887,231	\$ 624,529
Total Liabilities	<u>\$ 622,086</u>	<u>\$ 1,889,674</u>	<u>\$ 1,887,231</u>	<u>\$ 624,529</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,378,433	\$ 3,378,433	\$ -
Intergovernmental Receivable	1,762,657	1,768,168	1,762,657	1,768,168
Total Assets	<u>\$ 1,762,657</u>	<u>\$ 5,146,601</u>	<u>\$ 5,141,090</u>	<u>\$ 1,768,168</u>
Liabilities				
Intergovernmental Payable	\$ 1,762,657	\$ 5,146,601	\$ 5,141,090	\$ 1,768,168
Total Liabilities	<u>\$ 1,762,657</u>	<u>\$ 5,146,601</u>	<u>\$ 5,141,090</u>	<u>\$ 1,768,168</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 18,433	\$ 46,812	\$ 55,908	\$ 9,337
Total Assets	<u>\$ 18,433</u>	<u>\$ 46,812</u>	<u>\$ 55,908</u>	<u>\$ 9,337</u>
Liabilities				
Due to Others	\$ 18,433	\$ 46,812	\$ 55,908	\$ 9,337
Total Liabilities	<u>\$ 18,433</u>	<u>\$ 46,812</u>	<u>\$ 55,908</u>	<u>\$ 9,337</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 152,963	\$ 37,156	\$ 25,464	\$ 164,655
Total Assets	<u>\$ 152,963</u>	<u>\$ 37,156</u>	<u>\$ 25,464</u>	<u>\$ 164,655</u>
Liabilities				
Due to Others	\$ 152,963	\$ 37,156	\$ 25,464	\$ 164,655
Total Liabilities	<u>\$ 152,963</u>	<u>\$ 37,156</u>	<u>\$ 25,464</u>	<u>\$ 164,655</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 521,443	\$ 2,522,446	\$ 2,495,781	\$ 548,108
Accrued Interest Receivable	218	107	218	107
Intergovernmental Receivable	13,981	14,060	13,981	14,060
External Party Receivable	118	-	118	-
Total Assets	<u>\$ 535,760</u>	<u>\$ 2,536,613</u>	<u>\$ 2,510,098</u>	<u>\$ 562,275</u>
Liabilities				
Due to Others	\$ 535,760	\$ 2,536,613	\$ 2,510,098	\$ 562,275
Total Liabilities	<u>\$ 535,760</u>	<u>\$ 2,536,613</u>	<u>\$ 2,510,098</u>	<u>\$ 562,275</u>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 367,938	\$ 11,493,680	\$ 11,445,098	\$ 416,520
Total Assets	<u>\$ 367,938</u>	<u>\$ 11,493,680</u>	<u>\$ 11,445,098</u>	<u>\$ 416,520</u>
Liabilities				
Intergovernmental Payable	\$ 207,664	\$ 11,255,411	\$ 11,284,824	\$ 178,251
Due to Others	160,274	238,269	160,274	238,269
Total Liabilities	<u>\$ 367,938</u>	<u>\$ 11,493,680</u>	<u>\$ 11,445,098</u>	<u>\$ 416,520</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 952,711	\$ 78,472,391	\$ 78,275,729	\$ 1,149,373
Accounts Receivable	2,551,983	2,705,066	2,551,983	2,705,066
Total Assets	<u>\$ 3,504,694</u>	<u>\$ 81,177,457</u>	<u>\$ 80,827,712</u>	<u>\$ 3,854,439</u>
Liabilities				
Due to Others	\$ 3,504,694	\$ 81,177,457	\$ 80,827,712	\$ 3,854,439
Total Liabilities	<u>\$ 3,504,694</u>	<u>\$ 81,177,457</u>	<u>\$ 80,827,712</u>	<u>\$ 3,854,439</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 300,857	\$ 5,891,482	\$ 5,637,682	\$ 554,657
Total Assets	<u>\$ 300,857</u>	<u>\$ 5,891,482</u>	<u>\$ 5,637,682</u>	<u>\$ 554,657</u>
Liabilities				
Due to Others	\$ 300,857	\$ 5,891,482	\$ 5,637,682	\$ 554,657
Total Liabilities	<u>\$ 300,857</u>	<u>\$ 5,891,482</u>	<u>\$ 5,637,682</u>	<u>\$ 554,657</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 22,336	\$ 408,783	\$ 409,491	\$ 21,628
Total Assets	<u>\$ 22,336</u>	<u>\$ 408,783</u>	<u>\$ 409,491</u>	<u>\$ 21,628</u>
Liabilities				
External Party Payable	\$ 7,947	\$ -	\$ 7,947	\$ -
Due to Others	14,389	408,783	401,544	21,628
Total Liabilities	<u>\$ 22,336</u>	<u>\$ 408,783</u>	<u>\$ 409,491</u>	<u>\$ 21,628</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 136,941	\$ 1,256,606	\$ 1,255,440	\$ 138,107
External Party Receivable	14,477	12,777	14,477	12,777
Total Assets	<u>\$ 151,418</u>	<u>\$ 1,269,383</u>	<u>\$ 1,269,917</u>	<u>\$ 150,884</u>
Liabilities				
External Party Payable	\$ 24,332	\$ 24,932	\$ 24,332	\$ 24,932
Due to Others	127,086	1,244,451	1,245,585	125,952
Total Liabilities	<u>\$ 151,418</u>	<u>\$ 1,269,383</u>	<u>\$ 1,269,917</u>	<u>\$ 150,884</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 16,102	\$ 803,450	\$ 809,315	\$ 10,237
Total Assets	<u>\$ 16,102</u>	<u>\$ 803,450</u>	<u>\$ 809,315</u>	<u>\$ 10,237</u>
Liabilities				
Due to Others	\$ 16,102	\$ 803,450	\$ 809,315	\$ 10,237
Total Liabilities	<u>\$ 16,102</u>	<u>\$ 803,450</u>	<u>\$ 809,315</u>	<u>\$ 10,237</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,084,697	\$ 3,280,786	\$ 2,924,031	\$ 1,441,452
Total Assets	<u>\$ 1,084,697</u>	<u>\$ 3,280,786</u>	<u>\$ 2,924,031</u>	<u>\$ 1,441,452</u>
Liabilities				
Due to Others	1,084,697	3,280,786	2,924,031	1,441,452
Total Liabilities	<u>\$ 1,084,697</u>	<u>\$ 3,280,786</u>	<u>\$ 2,924,031</u>	<u>\$ 1,441,452</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 355,757	\$ 711,681	\$ 717,753	\$ 349,685
Cash and Cash Equivalents in Segregated Accounts	229,468	42,520	9,072	262,916
Total Assets	<u>\$ 585,225</u>	<u>\$ 754,201</u>	<u>\$ 726,825</u>	<u>\$ 612,601</u>
Liabilities				
Due to Others	\$ 585,225	\$ 754,201	\$ 726,825	\$ 612,601
Total Liabilities	<u>\$ 585,225</u>	<u>\$ 754,201</u>	<u>\$ 726,825</u>	<u>\$ 612,601</u>
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 146,039	\$ 780,804	\$ 823,008	\$ 103,835
Cash and Cash Equivalents in Segregated Accounts	72,712	52,792	72,712	52,792
Total Assets	<u>\$ 218,751</u>	<u>\$ 833,596</u>	<u>\$ 895,720</u>	<u>\$ 156,627</u>
Liabilities				
Intergovernmental Payable	\$ 218,751	\$ 833,596	\$ 895,720	\$ 156,627
Total Liabilities	<u>\$ 218,751</u>	<u>\$ 833,596</u>	<u>\$ 895,720</u>	<u>\$ 156,627</u>
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,350	\$ 2,111	\$ 8,843	\$ 2,618
Intergovernmental Receivable	206	283	206	283
Total Assets	<u>\$ 9,556</u>	<u>\$ 2,394</u>	<u>\$ 9,049</u>	<u>\$ 2,901</u>
Liabilities				
Intergovernmental Payable	\$ 9,556	\$ 2,394	\$ 9,049	\$ 2,901
Total Liabilities	<u>\$ 9,556</u>	<u>\$ 2,394</u>	<u>\$ 9,049</u>	<u>\$ 2,901</u>
ARSON REGISTRATION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 50	\$ -	\$ 50
Total Assets	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>
Liabilities				
Due to Others	\$ -	\$ 50	\$ -	\$ 50
Total Liabilities	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 50</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2013

	<i>Balance January 1, 2013</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2013</i>
UNDIVIDED WIRELESS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 100,000	\$ 144,102	\$ 144,102	\$ 100,000
Intergovernmental Receivable	19,260	5,451	19,260	5,451
Total Assets	<u>\$ 119,260</u>	<u>\$ 149,553</u>	<u>\$ 163,362</u>	<u>\$ 105,451</u>
Liabilities				
Intergovernmental Payable	\$ 119,260	\$ 149,553	\$ 163,362	\$ 105,451
Total Liabilities	<u>\$ 119,260</u>	<u>\$ 149,553</u>	<u>\$ 163,362</u>	<u>\$ 105,451</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 73,055	\$ 1,218,025	\$ 1,192,606	\$ 98,474
Total Assets	<u>\$ 73,055</u>	<u>\$ 1,218,025</u>	<u>\$ 1,192,606</u>	<u>\$ 98,474</u>
Liabilities				
Intergovernmental Payable	\$ 73,055	\$ 1,218,025	\$ 1,192,606	\$ 98,474
Total Liabilities	<u>\$ 73,055</u>	<u>\$ 1,218,025</u>	<u>\$ 1,192,606</u>	<u>\$ 98,474</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 17,268	\$ 116,000	\$ 93,502	\$ 39,766
Total Assets	<u>\$ 17,268</u>	<u>\$ 116,000</u>	<u>\$ 93,502</u>	<u>\$ 39,766</u>
Liabilities				
Due to Others	17,268	116,000	93,502	39,766
Total Liabilities	<u>\$ 17,268</u>	<u>\$ 116,000</u>	<u>\$ 93,502</u>	<u>\$ 39,766</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,342,297	\$ 370,745,225	\$ 368,942,499	\$ 11,145,023
Cash and Cash Equivalents in Segregated Accounts	1,519,347	81,035,117	80,794,389	1,760,075
Receivables:				
Property Taxes	150,023,969	150,780,465	150,023,969	150,780,465
Lodging Taxes	52,785	63,790	52,785	63,790
Accounts	3,271,169	3,486,868	3,271,169	3,486,868
Special Assessments	3,164,709	2,956,684	3,164,709	2,956,684
Accrued Interest	218	107	218	107
Intergovernmental	12,139,864	12,247,136	12,139,864	12,247,136
Tax Increment Financing Receivable	3,337,392	3,829,634	3,337,392	3,829,634
External Party Receivable	14,737	15,537	14,737	15,537
Total Assets	<u>\$ 182,866,487</u>	<u>\$ 625,160,563</u>	<u>\$ 621,741,731</u>	<u>\$ 186,285,319</u>
Liabilities				
External Party Payable	\$ 88,657	\$ 25,032	\$ 35,889	\$ 77,800
Intergovernmental Payable	175,359,832	524,832,232	522,847,765	177,344,299
Due to Others	7,417,998	100,303,299	98,858,077	8,863,220
Total Liabilities	<u>\$ 182,866,487</u>	<u>\$ 625,160,563</u>	<u>\$ 621,741,731</u>	<u>\$ 186,285,319</u>

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Statistical Section



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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S16
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-S40
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S41-S47
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

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 POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2013	2012	2011	2010
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 162,713,111	\$ 162,842,848	\$ 162,697,179	\$ 163,090,151
Restricted for:				
Capital Projects.....	3,682,653	253,813	820,766	868,793
Debt Service.....	566,173	490,573	320,481	313,164
Other Purposes.....	4,020,163	4,640,716	6,669,576	7,059,330
Real Estate Assessment and Delinquencies.....	4,505,550	4,510,224	4,331,847	3,692,747
Road, Bridge, and Culvert Projects.....	7,015,755	7,505,146	7,528,836	7,535,083
Ditch Maintenance.....	1,895,247	1,804,320	1,707,023	1,585,880
Developmental Disabilities.....	10,793,336	11,609,683	12,933,467	12,169,322
Mental Health.....	4,008,361	2,411,669	2,019,448	3,243,988
Children Services and Children's Trust.....	1,792,246	1,041,423	1,487,833	1,563,775
Child, Adult, and Senior Protective Services (2).....	4,285,609	3,853,572	3,456,248	3,065,641
Child Support Enforcement (1).....	1,107,672	786,125	817,016	46,744
Juvenile Court Services (1).....	2,615,158	2,939,198	3,311,593	3,295,677
Dog and Kennel Services (4).....	712,086	730,445	-	-
Wireless 9-1-1 Services (4).....	510,901	521,169	-	-
Youth Services (2).....	364,051	473,966	568,520	358,072
Community Development Block Grant (3).....	739,631	1,398,757	1,577,258	1,451,363
Economic Development Assistance (4).....	808,288	826,133	-	-
Court Computer Services (4).....	813,786	766,755	-	-
Unrestricted.....	18,765,190	19,228,655	17,392,072	15,493,812
Total Governmental Activities Net Position.....	231,714,967	228,635,190	227,639,163	224,833,542
Business-Type Activities:				
Net Investment in Capital Assets.....	35,078,394	35,202,253	35,887,252	35,001,789
Unrestricted.....	9,068,264	8,077,123	7,449,748	6,782,606
Total Business-Type Activities Net Position.....	44,146,658	43,279,376	43,337,000	41,784,395
Primary Government:				
Net Investment in Capital Assets.....	197,791,505	198,045,101	198,584,431	198,091,940
Restricted for:				
Capital Projects.....	3,682,653	253,813	820,766	868,793
Debt Service.....	566,173	490,573	320,481	313,164
Other Purposes.....	4,020,163	4,640,716	6,669,576	7,059,330
Real Estate Assessment.....	4,505,550	4,510,224	4,331,847	3,692,747
Road, Bridge, and Culvert Projects.....	7,015,755	7,505,146	7,528,836	7,535,083
Ditch Maintenance.....	1,895,247	1,804,320	1,707,023	1,585,880
Developmental Disabilities.....	10,793,336	11,609,683	12,933,467	12,169,322
Mental Health.....	4,008,361	2,411,669	2,019,448	3,243,988
Children Services.....	1,792,246	1,041,423	1,487,833	1,563,775
Child, Adult, and Senior Protective Services (2).....	4,285,609	3,853,572	3,456,248	3,065,641
Child Support Enforcement (1).....	1,107,672	786,125	817,016	46,744
Juvenile Court Services (1).....	2,615,158	2,939,198	3,311,593	3,295,677
Dog and Kennel Services (4).....	712,086	730,445	-	-
Wireless 9-1-1 Services (4).....	510,901	521,169	-	-
Youth Services (2).....	364,051	473,966	568,520	358,072
Community Development Block Grant (3).....	739,631	1,398,757	1,577,258	1,451,363
Economic Development Assistance (4).....	808,288	826,133	-	-
Court Computer Services (4).....	813,786	766,755	-	-
Unrestricted.....	27,833,454	27,305,778	24,841,820	22,276,418
Total Primary Government Net Position.....	\$ 275,861,625	\$ 271,914,566	\$ 270,976,163	\$ 266,617,937

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

(3) Prior to 2009, this classification was combined with other purposes.

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

(4) Prior to 2012, this classification was combined with other purposes.

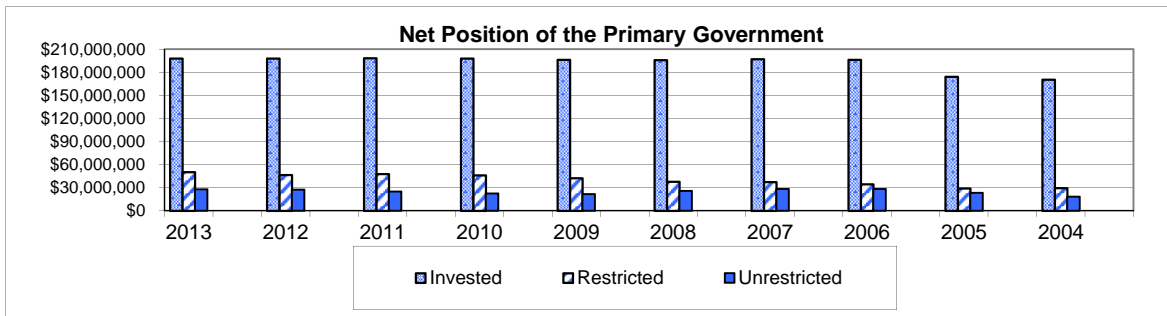


Table 1

	2009	2008	2007	2006	2005	2004
\$	162,064,907	\$ 163,111,804	\$ 165,113,516	\$ 164,438,033	\$ 143,641,608	\$ 140,777,336
	786,465	827,240	652,463	1,159,697	1,838,478	1,952,737
	15,526	103,871	220,268	150,295	161,038	176,125
	7,542,057	6,383,941	8,015,969	8,688,916	6,852,554	6,585,627
	3,139,151	2,623,522	1,932,139	1,584,561	1,895,234	2,070,529
	8,411,597	7,970,879	8,205,879	7,910,191	6,811,841	7,817,519
	1,488,980	1,398,556	1,241,918	1,075,592	903,930	747,466
	11,254,755	9,767,977	8,985,598	7,895,019	5,616,634	5,858,865
	3,031,750	3,774,501	4,968,132	5,045,924	3,844,778	2,944,449
	840,444	911,188	1,057,789	1,036,451	1,025,237	1,386,417
	1,407,536	1,042,738	-	-	-	-
	672,656	496,263	1,081,428	-	-	-
	1,496,369	1,687,644	980,816	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	663,264	832,156	-	-	-	-
	1,522,458	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	14,335,702	17,894,985	20,369,904	19,914,138	15,310,178	10,792,316
	218,673,617	218,827,265	222,825,819	218,898,817	187,901,510	181,109,386
	34,245,459	32,757,780	31,899,484	31,679,391	30,697,180	29,557,875
	7,375,650	7,679,584	7,698,141	8,110,297	7,898,436	7,338,970
	41,621,109	40,437,364	39,597,625	39,789,688	38,595,616	36,896,845
	196,310,366	195,869,584	197,013,000	196,117,424	174,338,788	170,335,211
	786,465	827,240	652,463	1,159,697	1,838,478	1,952,737
	15,526	103,871	220,268	150,295	161,038	176,125
	7,542,057	6,383,941	8,015,969	8,688,916	6,852,554	6,585,627
	3,139,151	2,623,522	1,932,139	1,584,561	1,895,234	2,070,529
	8,411,597	7,970,879	8,205,879	7,910,191	6,811,841	7,817,519
	1,488,980	1,398,556	1,241,918	1,075,592	903,930	747,466
	11,254,755	9,767,977	8,985,598	7,895,019	5,616,634	5,858,865
	3,031,750	3,774,501	4,968,132	5,045,924	3,844,778	2,944,449
	840,444	911,188	1,057,789	1,036,451	1,025,237	1,386,417
	1,407,536	1,042,738	-	-	-	-
	672,656	496,263	1,081,428	-	-	-
	1,496,369	1,687,644	980,816	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	663,264	832,156	-	-	-	-
	1,522,458	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	21,711,352	25,574,569	28,068,045	28,024,435	23,208,614	18,131,286
\$	260,294,726	\$ 259,264,629	\$ 262,423,444	\$ 258,688,505	\$ 226,497,126	\$ 218,006,231

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2013	2012	2011	2010
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 5,910,975	\$ 5,484,197	\$ 5,393,021	\$ 5,151,677
Judicial	3,056,915	2,973,715	2,738,653	2,656,148
Public Safety	2,329,434	2,206,063	2,074,333	1,970,260
Public Works	1,405,576	1,427,794	1,609,381	1,491,723
Health	1,216,358	1,487,674	1,306,799	1,116,406
Human Services	3,260,781	4,633,527	3,995,605	3,821,310
Urban Redevelopment and				
Housing	284,138	256,977	847,207	2,959
Transportation	87,536	28,459	29,478	27,978
Subtotal Charges for Services	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>	<u>16,238,461</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	5,163	30,579	12,731	37,899
Judicial	1,548,368	1,376,991	1,525,057	1,966,165
Public Safety	1,320,457	1,395,873	1,428,612	1,566,275
Intergovernmental	223,380	235,453	185,135	178,676
Public Works	5,701,013	5,440,991	5,887,915	5,709,201
Health	9,565,051	10,442,528	13,527,797	14,232,836
Intergovernmental	-	-	-	-
Human Services	12,402,368	11,142,515	11,712,694	12,736,836
Urban Redevelopment and Housing	531,306	1,034,510	303,837	1,166,508
Intergovernmental	-	-	-	-
Transportation	-	-	-	15,065
Intergovernmental (1)	-	-	-	-
Subtotal Operating Grants,				
Contributions, and Interest	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>	<u>37,609,461</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	58,560
Public Safety	47,083	-	-	38,019
Public Works (2)	1,246,172	1,408,811	465,925	1,404,234
Health	-	-	-	-
Transportation	527,441	163,185	1,117,136	425,338
Subtotal Capital Grants,				
Contributions, and Interest	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>	<u>1,926,151</u>
Total Governmental Activities				
Program Revenues.....	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,631,514	3,542,068	3,468,251	3,367,126
Water	2,641,997	2,721,405	2,527,082	2,577,710
Airport Fuel Operations (3)	383,476	372,397	237,175	-
Capital Grants, Contributions, and Interest:				
Sewer	279,561	140,029	939,458	67,950
Water	286,359	139,087	528,637	56,900
Total Business-Type Activities				
Program Revenues.....	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>
Total Primary Government Program Revenues.....	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</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.

(3) This fund was established as a new fund in 2011.

Table 2

	2009	2008	2007	2006	2005	2004
\$	5,210,389	\$ 5,217,348	\$ 5,311,440	\$ 5,602,488	\$ 5,365,999	\$ 4,220,146
	2,070,108	1,997,878	1,932,762	1,903,912	1,820,144	2,001,258
	2,003,584	2,376,232	2,302,174	2,239,329	1,931,279	2,299,676
	1,288,905	1,458,693	1,472,976	1,364,924	1,501,550	1,551,850
	1,129,009	1,168,662	1,286,269	1,477,659	1,198,815	953,486
	5,490,535	3,709,786	3,485,979	3,312,629	2,602,938	2,752,399
	4,630	2,249	-	-	-	-
	27,683	19,706	26,337	8,668	-	793,264
	<u>17,224,843</u>	<u>15,950,554</u>	<u>15,817,937</u>	<u>15,909,609</u>	<u>14,420,725</u>	<u>14,572,079</u>
	23,650	18,477	149,504	116,527	27,274	909,531
	1,500,147	1,343,587	794,745	1,239,248	495,611	449,492
	1,383,869	1,477,505	1,493,917	1,515,569	1,378,207	2,443,818
	58,200	81,932	90,849	273,169	-	-
	5,767,228	5,895,707	5,946,561	5,773,630	4,851,200	5,793,615
	13,404,136	13,250,615	12,578,905	12,391,947	12,508,344	10,903,718
	-	-	-	100,255	-	-
	17,857,183	16,636,276	17,931,374	14,848,386	12,903,494	12,113,259
	1,818,752	749,991	93,998	198,364	38,197	22,646
	-	17,024	441,661	528,937	-	-
	-	-	-	-	-	-
	-	-	-	-	720,780	252,853
	<u>41,813,165</u>	<u>39,471,114</u>	<u>39,521,514</u>	<u>36,986,032</u>	<u>32,923,107</u>	<u>32,888,932</u>
	-	5,499	3,306	-	1,397,696	206,050
	-	10,000	-	-	-	-
	1,138,556	755,247	1,494,345	23,398,474	2,709,161	2,934,087
	-	-	248,343	-	-	480,000
	116,233	-	126,742	185,094	284,521	200,172
	<u>1,254,789</u>	<u>770,746</u>	<u>1,872,736</u>	<u>23,583,568</u>	<u>4,391,378</u>	<u>3,820,309</u>
	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>
	3,188,624	3,142,127	2,990,359	3,024,489	2,901,606	2,609,247
	2,406,358	2,394,160	2,381,556	2,188,228	2,200,479	2,041,766
	-	-	-	-	-	-
	1,088,880	726,159	323,496	859,879	1,121,324	1,517,252
	884,404	643,590	331,248	677,538	902,899	1,064,042
	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>
\$	<u>67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 11,995,690	\$ 11,753,812	\$ 10,615,697	\$ 11,632,207
Intergovernmental	1,574,482	1,523,966	1,706,046	1,635,496
Judicial	8,161,601	7,027,420	6,734,352	6,469,930
Public Safety	17,294,959	16,093,483	16,083,598	16,213,798
Intergovernmental	225,248	206,895	187,776	156,008
Public Works	12,142,546	12,017,653	11,255,450	11,200,993
Health	20,795,110	22,460,547	25,822,853	24,015,477
Intergovernmental	-	-	-	-
Human Services	22,065,507	23,307,695	22,064,098	21,510,978
Urban Redevelopment and Housing	1,124,125	955,113	835,485	1,358,860
Intergovernmental	376,227	496,220	197,158	269,026
Transportation	461,912	281,300	307,861	291,787
Intergovernmental (1)	-	-	-	-
Interest and Fiscal Charges	611,684	881,531	766,964	683,007
Total Governmental Activities Expenses.....	<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>
Business-Type Activities:				
Sewer	3,310,519	3,386,900	3,358,333	3,060,231
Water	2,707,090	3,243,844	2,843,133	2,948,260
Airport Fuel Operations (2)	381,829	393,174	208,204	-
Total Business-Type Activities Expenses.....	<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>
Total Primary Government Program Expenses.....	<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>
Net (Expense)/Revenue				
Governmental Activities	(46,159,576)	(45,835,793)	(42,416,022)	(39,663,494)
Business-Type Activities	823,469	(108,932)	1,290,933	61,195
Total Primary Government Net (Expense) Revenue	<u>\$ (45,336,107)</u>	<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>

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

(2) This fund was established as a new fund in 2011.

(Continued)

Table 2

2009	2008	2007	2006	2005	2004
\$ 10,807,064	\$ 11,923,640	\$ 11,025,250	\$ 10,028,288	\$ 8,748,759	\$ 10,206,147
1,815,829	1,863,467	1,663,570	1,463,123	-	-
5,964,528	5,538,194	5,231,509	4,871,510	4,466,402	4,444,334
15,850,652	15,425,818	13,779,703	13,073,012	11,945,218	12,492,107
44,396	116,172	76,173	273,767	-	-
10,922,058	11,328,723	11,069,718	10,266,746	10,280,770	10,568,677
23,695,239	24,730,141	22,645,962	21,380,824	19,041,502	17,762,238
-	-	-	143,082	-	-
26,811,254	27,517,647	26,104,959	22,717,970	20,007,148	17,689,090
358,921	102,906	309,404	153,037	263,569	480,921
353,036	111,049	360,171	241,963	-	-
230,852	219,451	271,899	231,077	216,466	184,618
-	-	-	-	2,050,150	2,288,812
960,382	1,020,192	1,102,165	1,157,748	1,177,427	1,118,473
<u>97,814,211</u>	<u>99,897,400</u>	<u>93,640,483</u>	<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>
3,655,152	3,424,048	3,591,749	3,091,816	3,082,582	2,788,141
2,843,308	2,803,331	2,838,938	2,638,192	2,511,231	2,230,436
-	-	-	-	-	-
<u>6,498,460</u>	<u>6,227,379</u>	<u>6,430,687</u>	<u>5,730,008</u>	<u>5,593,813</u>	<u>5,018,577</u>
<u>104,312,671</u>	<u>106,124,779</u>	<u>100,071,170</u>	<u>91,732,155</u>	<u>83,791,224</u>	<u>82,253,994</u>
(37,521,414)	(43,704,986)	(36,428,296)	(9,522,938)	(26,462,201)	(25,954,097)
<u>1,069,806</u>	<u>678,657</u>	<u>(404,028)</u>	<u>1,020,126</u>	<u>1,532,495</u>	<u>2,213,730</u>
<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>	<u>\$ (8,502,812)</u>	<u>\$ (24,929,706)</u>	<u>\$ (23,740,367)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 7,590,096	\$ 7,534,074	\$ 7,445,374	\$ 7,488,581
Public Works	1,278,153	1,268,388	1,252,904	1,230,093
Health	9,986,162	9,908,337	9,787,653	9,606,661
Human Services	4,373,808	4,312,867	4,297,937	4,622,499
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,298,789	1,187,728	1,104,112	1,102,603
Lodging Tax Levied for Public Works	192,927	170,629	153,746	138,741
Sales Taxes Levied for				
General Purposes	18,626,082	17,756,930	16,874,160	16,403,143
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,041,008	3,362,693	3,078,536	3,899,214
Unrestricted Interest	396,788	459,007	473,819	715,339
Unrestricted Contributions	-	-	-	-
Other	1,455,540	871,167	901,639	616,545
Total Governmental Activities.....	<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	13,326	12,995	33,619	65,586
Gain on Sale of Capital Assets	938	4,095	-	-
Other	29,549	34,218	79,816	36,505
Total Business-Type Activities.....	<u>43,813</u>	<u>51,308</u>	<u>113,435</u>	<u>102,091</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>49,283,166</u>	<u>46,883,128</u>	<u>45,483,315</u>	<u>45,925,510</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	3,079,777	996,027	2,953,858	6,159,925
Business-Type Activities.....	867,282	(57,624)	1,404,368	163,286
Total Primary Government Increase (Decrease) Before Transfers.....	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>
Transfer In (Out)				
Governmental Activities.....	-	-	(148,237)	-
Business-Type Activities.....	-	-	148,237	-
Increase (Decrease) After Transfers				
Governmental Activities.....	3,079,777	996,027	2,805,621	6,159,925
Business-Type Activities.....	867,282	(57,624)	1,552,605	163,286
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 3,947,059</u>	<u>\$ 938,403</u>	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>

(Continued)

Table 2

	2009	2008	2007	2006	2005	2004
\$	7,422,296	\$ 7,416,439	\$ 6,975,248	\$ 7,056,521	\$ 6,879,835	\$ 5,665,705
	1,208,984	1,202,570	1,219,981	1,247,649	1,226,720	933,884
	9,443,310	9,405,308	9,533,648	10,079,390	5,211,046	4,672,387
	1,246,085	1,199,964	1,219,980	1,258,335	1,240,542	9,238
	998,710	1,289,127	1,691,770	2,244,349	1,301,942	-
	146,067	172,529	163,708	158,343	135,079	152,643
	11,778,248	11,721,134	11,412,139	11,187,994	10,892,767	10,435,686
	3,563,293	3,696,906	3,663,927	3,494,400	3,476,193	3,342,887
	930,709	2,748,397	3,772,460	3,120,995	1,699,686	774,154
	-	-	-	-	-	5,514
	630,064	854,058	702,437	629,269	1,190,515	850,474
	<u>37,367,766</u>	<u>39,706,432</u>	<u>40,355,298</u>	<u>40,477,245</u>	<u>33,254,325</u>	<u>26,842,572</u>
	6,162	-	-	-	-	-
	74,584	143,701	193,689	216,650	141,679	128,949
	-	-	4,000	-	-	1,848
	33,193	17,381	14,276	296	24,597	5,095
	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>	<u>166,276</u>	<u>135,892</u>
	37,481,705	39,867,514	40,567,263	40,694,191	33,420,601	26,978,464
	(153,648)	(3,998,554)	3,927,002	30,954,307	6,792,124	888,475
	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>	<u>1,237,072</u>	<u>1,698,771</u>	<u>2,349,622</u>
	1,030,097	(3,158,815)	3,734,939	32,191,379	8,490,895	3,238,097
	-	-	-	43,000	-	(1,481,771)
	-	-	-	(43,000)	-	1,481,771
	(153,648)	(3,998,554)	3,927,002	30,997,307	6,792,124	(593,296)
	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>	<u>1,194,072</u>	<u>1,698,771</u>	<u>3,831,393</u>
\$	<u>1,030,097</u>	<u>(3,158,815)</u>	<u>3,734,939</u>	<u>32,191,379</u>	<u>8,490,895</u>	<u>3,238,097</u>

Fairfield County, Ohio

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

<i>Function/Program:</i>	2013	2012	2011	2010
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 5,916,138	\$ 5,514,776	\$ 5,405,752	\$ 5,248,136
Judicial	4,605,283	4,350,706	4,263,710	4,622,313
Public Safety.....	3,696,974	3,601,936	3,502,945	3,574,554
Intergovernmental	223,380	235,453	185,135	178,676
Public Works	8,352,761	8,277,596	7,963,221	8,605,158
Health	10,781,409	11,930,202	14,834,596	15,349,242
Intergovernmental	-	-	-	-
Human Services	15,663,149	15,776,042	15,708,299	16,558,146
Urban Redevelopment and Housing	815,444	1,291,487	1,151,044	1,169,467
Intergovernmental	-	-	-	-
Transportation	614,977	191,644	1,146,614	468,381
Intergovernmental (1)	-	-	-	-
Total Governmental Activities	50,669,515	51,169,842	54,161,316	55,774,073
Business-Type Activities:				
Sewer.....	3,911,075	3,682,097	4,407,709	3,435,076
Water.....	2,928,356	2,860,492	3,055,719	2,634,610
Airport Fuel Operations (2).....	383,476	372,397	237,175	-
Total Business-Type Activities:	7,222,907	6,914,986	7,700,603	6,069,686
Total Primary Government.....	\$ 57,892,422	\$ 58,084,828	\$ 61,861,919	\$ 61,843,759

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

(2) This fund was established as a new fund in 2011.

Table 3

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	5,234,039	\$ 5,241,324	\$ 5,464,250	\$ 5,719,015	\$ 6,790,969	\$ 5,335,727
	3,570,255	3,341,465	2,727,507	3,143,160	2,315,755	2,450,750
	3,387,453	3,863,737	3,796,091	3,754,898	3,309,486	4,743,494
	58,200	81,932	90,849	273,169	-	-
	8,194,689	8,109,647	8,913,882	30,537,028	9,061,911	10,279,552
	14,533,145	14,419,277	14,113,517	13,869,606	13,707,159	12,337,204
	-	-	-	100,255	-	-
	23,347,718	20,346,062	21,417,353	18,161,015	15,506,432	14,865,658
	1,823,382	752,240	93,998	198,364	38,197	22,646
	-	17,024	441,661	528,937	-	-
	143,916	19,706	153,079	193,762	284,521	993,436
	-	-	-	-	720,780	252,853
	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>
	4,277,504	3,868,286	3,313,855	3,884,368	4,022,930	4,126,499
	3,290,762	3,037,750	2,712,804	2,865,766	3,103,378	3,105,808
	-	-	-	-	-	-
	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>
\$	<u>67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>

Fairfield County, Ohio

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Fund:				
Nonspendable.....	\$ 2,559,610	\$ 2,712,453	\$ 1,778,218	\$ 1,637,186
Committed.....	399,983	732,367	348,551	169,099
Assigned.....	8,634,415	8,068,619	6,604,540	7,495,479
Unassigned.....	6,830,853	7,559,911	7,318,500	4,940,884
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 769,550	\$ 490,702	\$ 764,436	\$ 1,010,923
Restricted.....	37,924,417	35,867,403	35,393,317	33,611,138
Committed.....	3,888,956	1,139,978	1,957,384	1,559,668
Assigned.....	287,280	151,373	159,691	404,133
Unassigned (Deficits).....	(1,806,247)	(1,500,587)	(1,655,757)	(1,483,159)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds (Deficit).....	-	-	-	-
Total All Other Governmental Funds.....	<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>
Total Governmental Funds.....	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>

Note: The County implemented Governmental Accounting Standards Board Statement No. 54 in 2011.

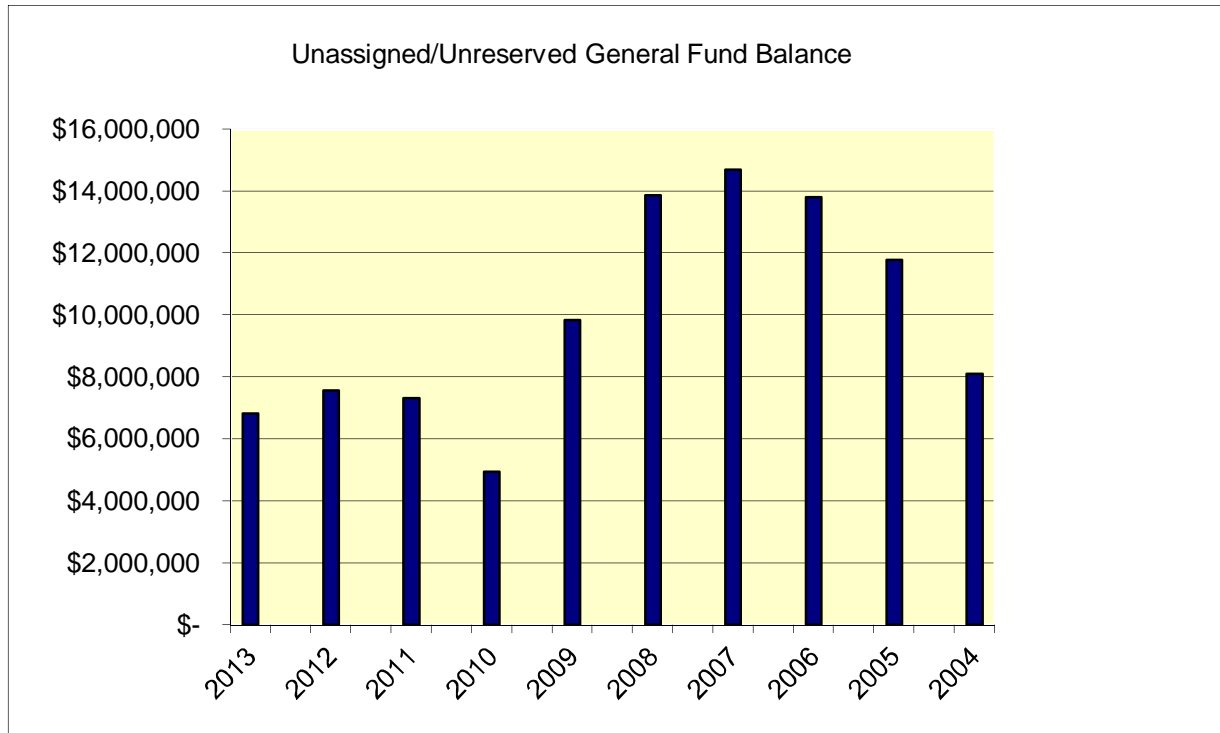


Table 4

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,235,917	1,844,284	2,043,170	1,431,109	909,277	837,679
<u>9,830,204</u>	<u>13,860,629</u>	<u>14,686,250</u>	<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>
<u>11,066,121</u>	<u>15,704,913</u>	<u>16,729,420</u>	<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,777,521	3,450,359	4,072,015	3,211,449	3,699,827	2,835,155
27,870,875	25,538,852	24,857,914	23,301,557	17,385,428	18,291,709
536,102	629,638	770,551	605,892	569,371	624,820
<u>1,172,227</u>	<u>1,403,544</u>	<u>1,346,381</u>	<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>
<u>34,356,725</u>	<u>31,022,393</u>	<u>31,046,861</u>	<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>
<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>

Fairfield County, Ohio

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

	2013	2012	2011	2010
REVENUES				
Property Taxes.....	\$ 23,447,326	\$ 23,055,855	\$ 22,649,542	\$ 22,224,992
Permissive Real Property Transfer Taxes.....	1,298,789	1,187,728	1,104,112	1,102,603
Lodging Taxes.....	192,927	170,629	156,022	136,465
Sales Taxes.....	18,541,381	17,755,038	16,824,829	15,898,127
Charges for Services.....	14,323,463	15,647,868	14,131,437	13,566,309
Licenses and Permits.....	518,348	459,340	467,265	459,658
Permissive Motor Vehicle License Tax.....	1,156,520	1,118,554	1,104,776	1,105,986
Fines and Forfeitures.....	373,675	276,152	294,501	369,437
Intergovernmental.....	36,053,058	36,951,993	39,734,038	43,896,829
Special Assessments.....	236,833	481,580	318,100	375,502
Housing Rehabilitation.....	283,470	232,413	845,548	-
Interest.....	485,804	564,015	627,821	944,193
Rent.....	757,310	640,240	713,381	749,156
Donations.....	53,709	46,790	53,930	87,385
Other.....	1,387,617	744,780	911,487	611,974
Total Revenues.....	<u>99,110,230</u>	<u>99,332,975</u>	<u>99,936,789</u>	<u>101,528,616</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	11,540,219	11,491,091	10,143,234	11,027,554
Judicial	8,240,599	6,911,384	6,618,875	6,454,113
Public Safety	17,039,645	15,932,082	15,866,574	15,900,800
Public Works	8,489,938	8,084,412	8,458,971	9,150,269
Health	20,676,356	22,409,743	25,789,011	24,221,277
Human Services	21,848,255	22,935,793	21,706,586	21,402,599
Urban Redevelopment and Housing	1,124,125	955,113	835,485	1,358,860
Transportation	209,877	140,664	108,855	92,781
Other	-	10,881	21,898	59,696
Intergovernmental.....	2,175,957	2,227,081	2,130,719	2,060,530
Capital Outlay.....	3,683,579	3,371,163	2,465,195	2,978,737
Debt Service:				
Principal Retirement	2,316,840	1,868,581	1,839,678	3,350,055
Interest and Fiscal Charges	562,607	597,205	710,722	690,510
Issuance Costs	43,350	46,786	-	152,027
Total Expenditures.....	<u>97,951,347</u>	<u>96,981,979</u>	<u>96,695,803</u>	<u>98,899,808</u>
Excess of Revenues Over (Under) Expenditures.....	<u>1,158,883</u>	<u>2,350,996</u>	<u>3,240,986</u>	<u>2,628,808</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	41,375	16,601	67,275	94,969
Inception of Capital Lease.....	70,790	120,805	45,000	939,182
Notes Issued.....	-	-	-	-
Loans Received.....	50,550	15,828	10,268	101,101
Special Assessments Bonds Received.....	-	-	-	-
Refunding Bonds Issued.....	-	2,685,000	-	10,535,000
General Obligation Bonds Issued.....	2,945,000	-	-	-
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding of Bond Anticipation Note.....	-	-	-	-
Premium on Refunding Bonds.....	-	100,428	-	340,091
Premium on Bonds.....	-	-	-	-
Discount on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	(2,736,319)	-	(10,716,646)
Transfers In.....	8,920,567	4,888,884	4,393,330	5,750,294
Transfers Out.....	(8,920,567)	(4,888,884)	(4,433,330)	(5,750,294)
Total Other Financing Sources (Uses).....	<u>3,107,715</u>	<u>202,343</u>	<u>82,543</u>	<u>1,293,697</u>
Net Change in Fund Balances.....	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.1%	5.6%	2.8%	14.4%

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

Table 5

2009	2008	2007	2006	2005	2004
\$ 18,909,608	\$ 19,099,538	\$ 18,943,143	\$ 19,235,471	\$ 14,047,233	\$ 11,564,883
998,710	1,289,127	1,691,770	2,244,349	1,301,942	-
146,067	172,529	167,674	157,635	134,719	157,067
11,786,428	11,682,312	11,444,458	11,011,732	10,863,623	10,339,538
14,432,844	13,265,367	12,794,070	12,904,506	11,443,068	11,380,449
471,322	486,760	407,148	354,008	341,418	312,767
1,083,036	1,077,623	1,078,219	1,065,557	1,043,178	1,029,050
279,193	268,201	310,210	387,317	392,966	460,660
44,864,648	44,205,958	43,743,164	43,917,447	39,321,004	38,702,542
465,379	425,017	436,663	455,333	518,377	352,028
-	-	-	-	-	-
1,026,526	3,069,001	3,923,793	3,145,388	1,788,639	862,565
566,691	918,449	876,798	1,041,168	982,115	950,776
91,636	42,108	92,318	20,264	25,986	92,568
628,939	847,523	709,090	654,021	1,133,291	855,408
<u>95,751,027</u>	<u>96,849,513</u>	<u>96,618,518</u>	<u>96,594,196</u>	<u>83,337,559</u>	<u>77,060,301</u>
10,276,743	10,378,732	9,870,745	9,432,808	8,336,858	9,656,646
5,876,583	5,406,384	5,090,548	4,845,489	4,330,643	4,546,465
15,612,222	15,083,292	13,224,689	12,861,129	11,767,637	12,989,646
7,418,963	8,453,557	7,747,435	7,104,435	7,389,359	7,365,280
23,610,364	24,475,257	22,670,081	21,161,528	18,685,165	17,631,840
26,512,877	27,217,704	25,401,495	22,297,207	19,697,211	17,584,058
358,921	102,906	309,404	153,037	195,456	480,921
145,874	109,766	110,308	93,137	70,585	101,090
58,686	198,310	250,919	51,577	5,974	8,345
2,213,261	2,090,688	2,099,914	2,121,935	2,050,150	2,288,812
3,165,621	2,405,560	3,915,713	4,466,931	6,528,257	3,528,240
1,578,387	1,644,471	1,670,628	1,622,521	1,710,638	8,767,516
960,679	1,017,971	1,091,222	1,158,976	1,185,467	1,154,335
-	33,537	-	-	-	131,475
<u>97,789,181</u>	<u>98,618,135</u>	<u>93,453,101</u>	<u>87,370,710</u>	<u>81,953,400</u>	<u>86,234,669</u>
<u>(2,038,154)</u>	<u>(1,768,622)</u>	<u>3,165,417</u>	<u>9,223,486</u>	<u>1,384,159</u>	<u>(9,174,368)</u>
36,338	208,499	157,359	109,594	22,954	246,246
12,828	86,628	12,528	850,655	345,797	223,287
-	-	-	-	-	2,850,000
684,528	-	-	-	-	650,693
-	-	-	-	-	1,468,715
-	1,895,000	-	-	-	-
-	-	-	-	-	3,815,000
-	390,000	1,000,000	1,000,000	-	-
1,390,000	1,000,000	-	-	-	-
(1,390,000)	(1,000,000)	(1,000,000)	-	-	-
-	31,087	-	-	-	-
-	-	-	-	-	177,388
-	-	-	-	-	(7,065)
-	(1,891,567)	-	-	-	-
6,484,017	5,413,909	5,997,333	6,538,792	5,233,569	4,858,914
(6,484,017)	(5,413,909)	(5,997,333)	(6,495,792)	(5,233,569)	(6,340,685)
733,694	719,647	169,887	2,003,249	368,751	7,942,493
<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>	<u>\$ 11,226,735</u>	<u>\$ 1,752,910</u>	<u>\$ (1,231,875)</u>
4.2%	5.8%	4.3%	3.5%	4.0%	12.3%

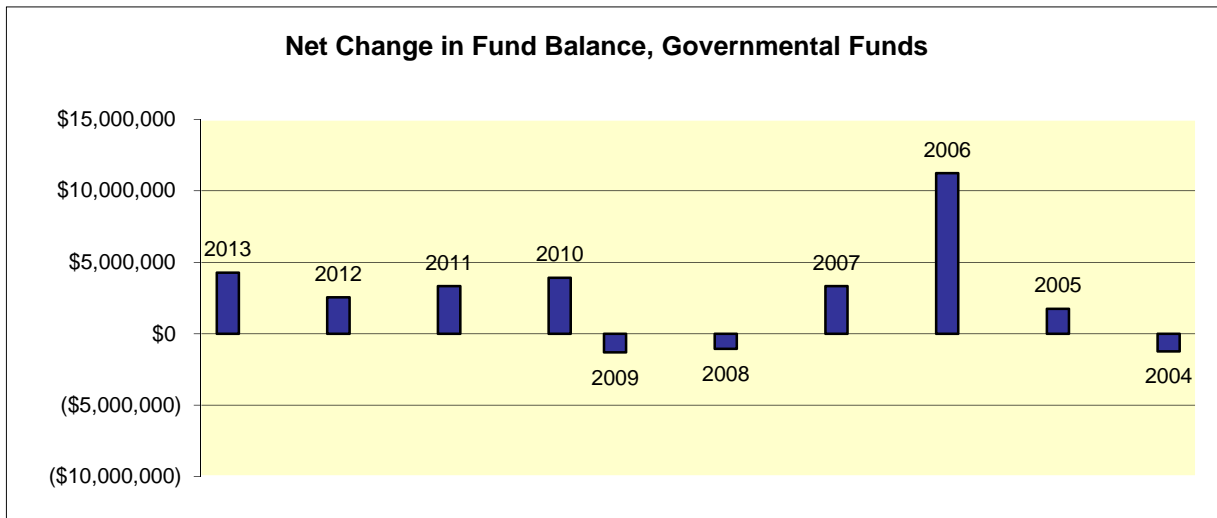
(continued)

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>2013</u>	<u>2012 (1)</u>	<u>2011 (1)</u>	<u>2010</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090
Commercial/Industrial/Public Utility/Mineral.....	491,286,070	480,427,910	482,005,980	489,553,900
Assessed Valuation.....	3,102,580,910	3,082,027,140	3,075,108,290	3,136,058,990
Estimated True Value	8,864,516,886	8,805,791,829	8,786,023,686	8,960,168,543
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	186,586,320	182,338,910	209,969,510	104,533,750
Estimated True Value	746,345,280	729,355,640	839,878,040	418,135,000
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	1,889,870
Estimated True Value	-	-	-	37,797,400
<u>Total</u>				
Assessed Valuation.....	3,289,167,230	3,264,366,050	3,285,077,800	3,242,482,610
Estimated True Value	9,610,862,166	9,535,147,469	9,625,901,726	9,416,100,943
Assessed Value Ratio.....	34.22%	34.24%	34.13%	34.44%
Weighted Average Tax Rate.....	\$ 7.95	\$ 7.96	\$ 7.96	\$ 7.85

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.

(1) During 2011, Rockies Express Pipeline was under appeal with the County for their valuation. During 2012, the appeal was settled and the assessed valuation of Rockies Express Pipeline was decreased by \$30.1 million.

Source: Fairfield County Auditor's Office

Table 6

2009	2008	2007	2006	2005	2004
\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780
496,380,310	505,551,190	428,477,060	414,445,720	415,669,580	382,163,710
3,124,218,690	3,099,252,490	2,797,269,060	2,710,651,260	2,622,389,290	2,335,579,490
8,926,339,114	8,855,007,114	7,992,197,314	7,744,717,886	7,492,540,829	6,673,084,257
98,167,860	96,038,050	104,442,650	105,193,430	104,715,800	99,663,470
392,671,440	384,152,200	417,770,600	420,773,720	418,863,200	398,653,880
3,759,920	39,963,057	79,597,464	104,518,635	131,234,443	138,685,493
37,599,200	639,408,912	636,779,712	557,432,720	524,937,772	554,741,972
3,226,146,470	3,235,253,597	2,981,309,174	2,920,363,325	2,858,339,533	2,573,928,453
9,356,609,754	9,878,568,226	9,046,747,626	8,722,924,326	8,436,341,801	7,626,480,109
34.48%	32.75%	32.95%	33.48%	33.88%	33.75%
\$ 6.75	\$ 6.73	\$ 7.10	\$ 7.12	\$ 5.48	\$ 5.15

Fairfield County, Ohio

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

	2013	2012	2011	2010
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.711076	0.710142	0.709685	0.691269
Commercial/Industrial/Public Utility/Mineral Real.....	0.682901	0.687857	0.687598	0.676855
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.....	0.799316	0.798266	0.797753	0.777050
Commercial/Industrial/Public Utility/Mineral Real.....	0.772675	0.778283	0.777989	0.765834
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.....	1.896202	1.893712	1.892494	1.843384
Commercial/Industrial/Public Utility/Mineral Real.....	1.821070	1.834286	1.833594	1.804946
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.434124	0.433554	0.433275	0.422032
Commercial/Industrial/Public Utility/Mineral Real.....	0.430697	0.433823	0.433660	0.426884
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
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
2009 Senior Services.....				
Residential/Agricultural Real.....	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.496397	0.500000	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	1.000000	1.000000	1.000000	1.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.992794	1.000000	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	5.340718	5.335674	5.333207	5.233735
Commercial/Industrial/Public Utility/Mineral Real.....	5.196534	5.234249	5.232841	5.174519
General Business/Public Utility Personal.....	5.950000	5.950000	5.950000	5.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.940718	7.935674	7.933207	7.833735
Commercial/Industrial/Public Utility/Mineral Real.....	7.796534	7.834249	7.832841	7.774519
General Business/Public Utility Personal.....	8.550000	8.550000	8.550000	8.550000
Total Direct Rate	7.953745	7.955062	7.957904	7.848303

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

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

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

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

Source: Fairfield County Auditor's Office

Table 7

2009	2008	2007	2006	2005	2004
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.690733	0.691831	0.742134	0.744773	0.124711	0.136181
0.655152	0.625151	0.742289	0.750000	0.170911	0.183739
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.000000	0.000000	0.000000	0.403775	0.440910
0.000000	0.000000	0.000000	0.000000	0.475595	0.511293
0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
0.776447	0.777682	0.834227	0.837193	0.843068	0.920605
0.741278	0.707333	0.839870	0.848594	0.834376	0.897004
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.000000	0.000000	0.000000	0.000000	0.380920	0.415953
0.000000	0.000000	0.000000	0.000000	0.414786	0.445920
0.000000	0.000000	0.000000	0.000000	1.000000	1.000000
1.841954	1.844882	1.979024	1.986062	0.000000	0.000000
1.747072	1.667068	1.979438	2.000000	0.000000	0.000000
2.000000	2.000000	2.000000	2.000000	0.000000	0.000000
0.421704	0.422375	0.453086	0.454697	0.457888	0.422825
0.413196	0.394275	0.468153	0.473016	0.465090	0.406728
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.421704	0.422375	0.453086	0.454697	0.457888	0.000000
0.413196	0.394275	0.468153	0.473016	0.465090	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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
4.152542	4.159145	4.461557	4.477422	2.668250	2.336474
3.969894	3.788102	4.497903	4.544626	2.825848	2.444684
4.950000	4.950000	4.950000	4.950000	4.950000	4.450000
6.752542	6.759145	7.061557	7.077422	5.268250	4.936474
6.569894	6.388102	7.097903	7.144626	5.425848	5.044684
7.550000	7.550000	7.550000	7.550000	7.550000	7.050000
6.749635	6.734410	7.096933	7.120895	5.479522	5.148256

(continued)

Fairfield County, Ohio

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

	2013	2012	2011	2010
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.....	4.972600	4.974812	4.974554	4.929339
Commercial/Industrial/Public Utility/Mineral Real.....	4.789272	4.789272	4.888141	4.880626
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.634684	2.636376	2.636242	2.598879
Commercial/Industrial/Public Utility/Mineral Real.....	2.515184	2.515184	2.593535	2.586028
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.322182	14.299926	14.283912	14.239190
Commercial/Industrial/Public Utility/Mineral Real.....	14.268960	14.307100	14.388861	14.512522
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.819628	9.803360	9.790676	9.747724
Commercial/Industrial/Public Utility/Mineral Real.....	9.645089	9.667128	9.750671	9.850833
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.064730	7.057388	7.059106	7.152974
Commercial/Industrial/Public Utility/Mineral Real.....	6.364707	6.364707	6.364707	6.369730
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.368082	2.366100	2.366594	2.390197
Commercial/Industrial/Public Utility/Mineral Real.....	2.114255	2.114255	2.114255	2.117492
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.962397	8.973182	8.968385	8.922016
Commercial/Industrial/Public Utility/Mineral Real.....	8.112894	8.122104	8.036729	8.033363
General Business/Public Utility Personal.....	11.100000	11.100000	11.100000	11.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.367260	6.376627	6.372749	6.343304
Commercial/Industrial/Public Utility/Mineral Real.....	5.620812	5.628833	5.554614	5.564814
General Business/Public Utility Personal.....	8.200000	8.200000	8.200000	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.

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
4.922102	4.924025	5.215149	5.217581	5.217553	5.390136
4.880626	4.837376	5.039577	4.990753	4.958303	5.193981
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.593120	2.594641	2.828565	2.830481	2.830477	2.971048
2.586028	2.551850	2.716469	2.677909	2.652289	2.845605
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.095463	14.068031	14.554398	14.589714	14.752821	13.316081
14.420928	14.384099	14.969594	14.949982	15.091833	13.408065
18.050000	18.050000	18.050000	18.050000	18.050000	15.300000
9.605296	9.584200	9.964925	9.995606	10.132160	8.428798
9.759239	9.739303	10.322206	10.305276	10.423382	8.524340
13.150000	13.150000	13.150000	13.150000	13.150000	10.400000
7.148947	7.145670	7.580232	7.602642	6.879908	7.219988
6.460181	6.447309	7.418270	7.441282	6.593288	6.984418
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.389213	2.388092	2.526471	2.532947	2.535343	2.659947
2.135718	2.133047	2.412292	2.416343	2.420160	2.564181
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.926044	9.005258	9.441880	9.359381	10.274688	9.038037
8.018307	7.522655	8.487836	8.550876	9.252673	7.997627
11.200000	11.200000	11.200000	11.100000	13.100000	12.200000
6.346492	6.415492	6.803977	6.719366	7.612152	6.310383
5.551007	5.119608	5.970040	6.012035	6.716641	5.399716
8.300000	8.300000	8.300000	8.200000	10.200000	9.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2013	2012	2011	2010
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.189090	4.190158	4.192190	4.167146
Commercial/Industrial/Public Utility/Mineral Real.....	3.843878	3.647826	3.648302	3.648984
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.189090	2.190158	2.192190	2.167146
Commercial/Industrial/Public Utility/Mineral Real.....	1.843878	1.647826	1.648302	1.648984
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	3.317535	3.315125	3.321045	3.346913
Commercial/Industrial/Public Utility/Mineral Real.....	4.071595	4.071595	4.071595	4.071595
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.127760	8.122677	8.120164	8.022352
Commercial/Industrial/Public Utility/Mineral Real.....	8.238456	8.318491	8.318491	8.266846
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.927760	5.922677	5.920164	5.822532
Commercial/Industrial/Public Utility/Mineral Real.....	6.038456	6.118491	6.118491	6.066846
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	7.308422	7.304674	7.318091	7.295379
Commercial/Industrial/Public Utility/Mineral Real.....	7.553969	7.553969	7.574387	7.574387
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.208422	5.204674	5.218081	5.195379
Commercial/Industrial/Public Utility/Mineral Real.....	5.453969	5.453969	5.474387	5.474387
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.757425	13.761288	13.745390	13.733046
Commercial/Industrial/Public Utility/Mineral Real.....	13.875011	13.061929	13.088010	13.290248
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.044883	6.047586	6.040110	5.996542
Commercial/Industrial/Public Utility/Mineral Real.....	5.675011	5.486339	5.512420	5.709656
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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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

2009	2008	2007	2006	2005	2004
4.169288	4.169116	4.316884	4.318276	4.324116	4.451994
3.652106	3.617240	3.856736	3.855640	3.853046	3.946182
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
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
3.346613	3.350923	3.475945	3.483750	3.489623	3.562930
4.071595	4.070963	3.902308	3.904450	3.904450	4.075165
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.018026	8.019557	8.473819	6.496145	8.134695	8.585046
8.261125	8.026111	8.315886	6.325852	7.719336	8.053496
9.100000	9.100000	9.100000	7.100000	9.100000	9.100000
5.818026	5.819557	6.273819	4.296145	5.934695	6.385046
6.061125	5.826111	6.115886	4.125852	5.519336	5.853496
6.900000	6.900000	6.900000	4.900000	6.900000	6.900000
7.288458	7.278976	4.747937	4.761642	4.758543	4.956316
6.059996	6.057437	4.498550	4.499021	4.225171	4.346938
9.000000	9.000000	6.000000	6.000000	6.000000	6.000000
5.188458	5.178976	2.647937	2.661642	2.658543	2.856316
3.959996	3.957437	2.398550	2.399021	2.125171	2.246938
6.900000	6.900000	3.900000	3.900000	3.900000	3.900000
13.695362	13.689862	13.961575	13.357674	13.383088	12.657826
13.350822	13.217163	14.646864	14.298359	14.433868	11.865108
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.979778	5.976668	6.292099	5.661472	5.671014	5.730572
5.770230	5.646901	6.585686	6.203875	6.233868	5.681086
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)

	2013	2012	2011	2010
<u>Overlapping Rates by Taxing District</u>				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.411161	9.391960	9.380260	9.066401
Commercial/Industrial/Public Utility/Mineral Real.....	8.597248	8.672694	8.527467	8.255080
General Business/Public Utility Personal.....	14.050000	14.050000	14.050000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.711161	7.691960	7.680260	7.366401
Commercial/Industrial/Public Utility/Mineral Real.....	6.897248	6.972694	6.827467	6.555080
General Business/Public Utility Personal.....	12.350000	12.350000	12.350000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	8.111175	8.107080	8.120068	8.075145
Commercial/Industrial/Public Utility/Mineral Real.....	8.320226	8.389763	8.389880	8.391010
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.911175	5.907080	5.920068	5.875145
Commercial/Industrial/Public Utility/Mineral Real.....	6.120226	6.189763	6.189880	6.169101
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.665322	22.645399	22.645815	22.760159
Commercial/Industrial/Public Utility/Mineral Real.....	22.577523	22.541833	22.639013	22.784472
General Business/Public Utility Personal.....	37.800000	37.800000	37.800000	37.900000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	21.684338	23.995560	24.598597	24.168456
Commercial/Industrial/Public Utility/Mineral Real.....	21.623797	23.923797	24.784120	24.632566
General Business/Public Utility Personal.....	45.400000	47.700000	48.300000	48.200000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	25.625911	25.502409	25.484396	25.800025
Commercial/Industrial/Public Utility/Mineral Real.....	28.327185	28.322882	28.046635	28.150377
General Business/Public Utility Personal.....	47.800000	47.700000	47.700000	48.100000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	51.203075	50.855637	48.024174	47.415428
Commercial/Industrial/Public Utility/Mineral Real.....	53.400974	53.130895	52.200293	49.548848
General Business/Public Utility Personal.....	79.350000	79.030000	78.060000	77.650000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.905987	23.896277	23.945237	23.817316
Commercial/Industrial/Public Utility/Mineral Real.....	25.391482	25.174160	25.231854	25.425493
General Business/Public Utility Personal.....	45.100000	45.100000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.883003	21.779136	21.763876	21.155928
Commercial/Industrial/Public Utility/Mineral Real.....	28.548906	24.737130	25.128491	25.040918
General Business/Public Utility Personal.....	68.700000	64.600000	64.600000	64.600000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
9.064177	8.874830	9.278948	9.310399	9.175531	9.907761
8.166813	7.815701	9.238961	9.436581	8.915380	9.452246
14.050000	13.850000	13.850000	13.850000	13.650000	13.650000
7.364177	7.174830	7.578948	7.610399	7.675531	8.407761
6.466813	6.115701	7.538961	7.736581	7.415380	7.952246
12.350000	12.150000	12.150000	12.150000	12.150000	12.150000
8.076648	7.783150	8.481112	5.486792	5.299553	5.443998
8.340314	8.101270	8.466850	5.476934	5.208895	5.351296
8.600000	8.600000	8.600000	5.600000	5.600000	5.600000
5.876648	5.583150	6.281112	3.286792	3.099553	3.243998
6.140314	5.901270	6.266850	3.276934	3.008895	3.151296
6.400000	6.400000	6.400000	3.400000	3.400000	3.400000
22.854633	22.955194	23.287606	23.589678	23.689296	24.221701
22.952486	22.843236	23.209892	23.519981	23.630594	24.296911
38.000000	38.100000	38.400000	38.700000	38.800000	39.300000
24.145436	24.142347	24.479106	24.782440	24.779566	24.802988
24.594358	24.090879	24.692908	24.833133	24.705364	25.311468
48.200000	48.200000	48.500000	48.800000	48.800000	48.800000
20.000025	20.000020	20.000008	20.000014	20.000005	20.000008
22.101563	20.000033	20.092563	20.000035	20.000030	20.534342
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
32.579522	30.950742	31.337125	31.367616	32.966715	33.787692
34.282201	33.516497	33.551204	33.645047	34.949623	33.750836
62.830000	61.150000	61.150000	61.150000	60.900000	60.950000
23.789187	23.791375	24.187764	24.693592	24.900474	21.885453
24.213256	23.665475	24.657256	25.188182	24.892200	22.237930
45.100000	45.100000	45.400000	45.900000	46.100000	43.000000
21.133776	21.143582	26.449314	26.397391	26.506914	24.360133
24.184324	23.423404	30.531064	30.490806	30.253593	28.360542
64.600000	64.600000	68.500000	68.400000	68.400000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2013	2012	2011	2010
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.959459	27.969768	27.379386	27.445049
Commercial/Industrial/Public Utility/Mineral Real.....	28.650262	28.690926	28.090926	28.224190
General Business/Public Utility Personal.....	45.600000	45.600000	45.000000	45.100000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.369282	24.275899	24.453389	24.407539
Commercial/Industrial/Public Utility/Mineral Real.....	25.635980	25.288814	25.620891	25.631579
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	47.352162	47.688395	42.555875	40.828533
Commercial/Industrial/Public Utility/Mineral Real.....	46.307840	46.719990	41.097131	40.291587
General Business/Public Utility Personal.....	85.500000	85.900000	80.820000	80.250000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	47.807486	46.463281	43.004365	36.261671
Commercial/Industrial/Public Utility/Mineral Real.....	51.915564	50.606261	48.140542	41.487654
General Business/Public Utility Personal.....	72.000000	70.700000	70.450000	63.800000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	34.563391	34.713634	34.016025	31.725742
Commercial/Industrial/Public Utility/Mineral Real.....	33.787407	33.805000	34.219261	32.025943
General Business/Public Utility Personal.....	38.370000	38.580000	38.620000	36.410000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.111812	29.100012	29.104783	29.143890
Commercial/Industrial/Public Utility/Mineral Real.....	29.703654	29.685102	29.254863	29.338785
General Business/Public Utility Personal.....	31.800000	31.800000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.823685	25.800008	25.800008	26.324147
Commercial/Industrial/Public Utility/Mineral Real.....	25.800008	25.811650	25.812112	26.417310
General Business/Public Utility Personal.....	33.700000	33.700000	33.700000	34.200000
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
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.480000	2.540000	2.520000	2.500000
Commercial/Industrial/Public Utility/Mineral Real.....	2.480000	2.540000	2.520000	2.500000
General Business/Public Utility Personal.....	2.480000	2.540000	2.520000	2.500000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.453509	3.378536	3.398565	3.395371
Commercial/Industrial/Public Utility/Mineral Real.....	3.330948	3.455814	3.420809	3.422682
General Business/Public Utility Personal.....	4.600000	4.600000	4.600000	4.600000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
27.811556	25.561595	25.995747	26.197843	26.199478	26.234122
28.328663	25.571924	26.200059	26.399385	26.203841	26.893427
45.500000	43.400000	43.800000	44.000000	44.000000	44.000000
24.405560	24.568362	24.998210	24.986193	25.466108	25.443069
25.794949	25.525307	25.897418	25.915909	26.943244	27.205453
35.300000	35.300000	35.720000	35.720000	35.720000	35.720000
40.400605	40.924329	40.400316	36.794741	37.401946	40.212664
39.210458	38.406104	41.717053	38.656987	38.292281	40.203231
79.850000	80.350000	80.750000	77.050000	77.500000	78.000000
37.014480	30.293338	30.523603	30.526988	32.700078	31.365681
42.076495	36.842211	36.964515	36.717145	39.446888	37.316063
64.600000	58.000000	58.200000	58.200000	58.530000	57.110000
30.492941	31.299473	31.389303	33.768420	26.842760	25.964317
30.488216	31.320111	31.401724	33.786995	27.074743	26.200257
36.390000	37.220000	37.300000	39.670000	32.620000	31.700000
29.100012	29.100012	29.100017	26.200017	26.600017	26.600017
29.100012	29.100120	29.245581	26.200017	26.720362	26.927419
31.800000	31.800000	34.100000	31.200000	31.600000	31.600000
26.100008	26.800008	27.100008	27.800008	27.800008	29.803750
26.153046	26.800008	27.100008	27.800008	27.800008	30.018187
34.000000	34.700000	35.000000	35.700000	35.700000	37.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.500000	3.000000	3.000000	3.000000	3.000000	2.800000
2.500000	3.000000	3.000000	3.000000	3.000000	2.800000
2.500000	3.000000	3.000000	3.000000	3.000000	2.800000
2.000002	2.000001	2.000004	1.999990	2.000002	2.000002
2.004351	2.010492	1.999999	1.999633	2.007883	1.993825
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)

	2013	2012	2011	2010
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.400000	5.400000	5.286168	5.170803
Commercial/Industrial/Public Utility/Mineral Real.....	5.400000	5.400000	4.932345	4.932345
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.....	2.325832	2.324068	2.323776	2.311768
Commercial/Industrial/Public Utility/Mineral Real.....	2.437548	2.437548	2.447448	2.455264
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2009	2008	2007	2006	2005	2004
5.169249	5.168136	5.394243	4.599216	4.599231	4.884327
4.932345	4.902495	5.095911	4.343478	4.343478	4.429710
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	2.305972
1.900000	1.900000	1.900000	1.900000	1.900000	2.394988
1.900000	1.900000	1.900000	1.900000	1.900000	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
2.316876	2.316348	2.342156	2.351312	2.389704	2.473720
2.460228	2.460192	2.573836	2.571480	2.585076	2.652860
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)

	2013	2012	2011	2010
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.900000	11.900000	11.900000	10.062832
Commercial/Industrial/Public Utility/Mineral Real.....	11.795589	11.795589	11.796045	9.719758
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.249935	6.230394	6.221990	6.035578
Commercial/Industrial/Public Utility/Mineral Real.....	6.196222	6.293935	6.246811	6.207448
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.916737	6.910117	6.886248	6.427534
Commercial/Industrial/Public Utility/Mineral Real.....	8.550435	6.550435	6.550435	6.360661
General Business/Public Utility Personal.....	10.300000	8.300000	8.300000	8.300000
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.....	4.696931	4.699919	4.700000	4.305606
Commercial/Industrial/Public Utility/Mineral Real.....	4.682192	4.682192	4.682192	4.240246
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.681368	5.671128	5.681600	5.488684
Commercial/Industrial/Public Utility/Mineral Real.....	5.620780	5.620780	5.622940	5.534016
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.673420	4.674955	4.673355	4.682900
Commercial/Industrial/Public Utility/Mineral Real.....	4.692233	4.692233	4.692233	4.692233
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.....	10.330480	10.250956	10.310941	10.288702
Commercial/Industrial/Public Utility/Mineral Real.....	10.145702	8.562603	9.974029	10.016384
General Business/Public Utility Personal.....	11.200000	11.200000	11.200000	11.200000

(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

2009	2008	2007	2006	2005	2004
9.608224	9.580741	10.788590	8.791062	8.784707	7.618493
9.321624	9.257670	9.762102	7.762102	7.841871	7.232177
11.900000	11.900000	11.900000	9.900000	9.900000	9.900000
6.029792	6.024974	6.160104	6.198059	6.245072	6.703982
6.210638	5.954629	6.979109	7.109866	6.788682	7.185271
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
6.428712	6.427358	5.552033	5.549333	5.539673	5.656480
6.272952	5.761657	5.002153	5.009169	5.010178	5.163954
8.300000	8.300000	10.300000	10.300000	10.300000	10.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.308921	3.527362	3.744185	3.746010	3.754726	3.917226
2.240246	3.320789	3.676223	3.671831	3.671831	3.877070
2.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.488496	5.487364	3.623404	3.622284	3.623260	3.822140
5.534016	5.533664	3.977996	3.977996	3.977996	4.196580
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.406073	4.406063	4.700000	4.700000	4.279228	4.340743
4.482980	4.222098	4.681013	4.700000	3.852455	4.000475
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
9.384657	7.977615	8.084426	8.210628	8.836145	8.878858
9.049969	7.834707	7.784295	7.628224	9.525925	9.478350
10.200000	11.000000	11.000000	11.000000	11.000000	11.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2013	2012	2011	2010
<u>Overlapping Rates by Taxing District</u>				
<u>Corporations</u>				
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.....	5.849935	5.830394	5.821990	5.635578
Commercial/Industrial/Public Utility/Mineral Real.....	5.796222	5.893935	5.846811	5.807448
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
<u>Joint Fire District</u>				
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.651641	8.650809	8.652399	8.550117
Commercial/Industrial/Public Utility/Mineral Real.....	8.870740	8.863180	8.863180	8.863180
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
<u>District Libraries</u>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.426699	0.426452	0.426394	0.420720
Commercial/Industrial/Public Utility/Mineral Real.....	0.431693	0.436355	0.441140	0.432156
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.500000	0.500000	0.500000	0.497453
Commercial/Industrial/Public Utility/Mineral Real.....	0.491857	0.486605	0.499542	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.750000	0.750000	0.750000	0.750000
Commercial/Industrial/Public Utility/Mineral Real.....	0.749685	0.750000	0.750000	0.750000
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
<u>Park District</u>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.400000	0.400000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.397118	0.400000	0.000000	0.000000
General Business/Public Utility Personal.....	0.400000	0.400000	0.000000	0.000000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2009	2008	2007	2006	2005	2004
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
5.629792	5.624974	5.760104	5.798059	5.845073	6.303982
5.810638	5.554629	6.579109	6.709866	6.388682	6.785271
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
3.000000	3.000000	3.000000	0.000000	0.000000	0.000000
3.000000	3.000000	3.000000	0.000000	0.000000	0.000000
3.000000	3.000000	3.000000	0.000000	0.000000	0.000000
6.876703	6.873241	7.443851	7.489049	3.503477	3.890660
7.691552	7.366676	8.256916	8.255292	4.185446	4.500833
9.270000	9.270000	9.270000	9.270000	5.270000	5.270000
0.420484	0.421279	0.455988	0.457400	0.460900	0.000000
0.417774	0.401752	0.465796	0.467100	0.463000	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
0.497606	0.496907	0.000000	0.000000	0.000000	0.000000
0.498905	0.499496	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)	2013	2012	2011	2010
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	26,013,208	\$ 26,043,227	\$ 26,219,750	\$ 26,660,246
Current Tax Collections.....		25,158,083	25,153,258	24,904,444	25,673,679
Percent of Current Collections to Levy.....		96.71%	96.58%	94.98%	96.30%
Delinquent Tax Collections..... (1)		871,799	683,385	816,670	760,393
Total Tax Collections.....		26,029,882	25,836,643	25,721,114	26,434,072
Ratio of Total Collections to Levy.....		100.06%	99.21%	98.10%	99.15%
Outstanding Delinquent Taxes..... (2)		2,187,503	2,422,123	2,654,177	2,282,369
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		8.41%	9.30%	10.12%	8.56%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ -	\$ 16,173
Current Tax Collections.....		-	-	-	7,351
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	45.45%
Delinquent Tax Collections..... (1)		-	784	12,809	13,269
Total Tax Collections.....		-	784	12,809	20,620
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	127.50%
Outstanding Delinquent Taxes..... (2)		-	6,150	61,374	72,524
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		n/a	n/a	n/a	448.44%

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

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

Source: Fairfield County Auditor's Office

Table 8

2009	2008	2007	2006	2005	2004
\$ 21,601,339	\$ 20,186,748	\$ 21,235,619	\$ 20,166,138	\$ 14,694,865	\$ 13,071,260
20,750,744	19,345,043	19,829,126	19,327,970	14,127,221	11,857,308
96.06%	95.83%	93.38%	95.84%	96.14%	90.71%
694,195	641,641	663,104	610,488	404,999	378,163
21,444,939	19,986,684	20,492,230	19,938,458	14,532,220	12,235,471
99.28%	99.01%	96.50%	98.87%	98.89%	93.61%
1,751,652	1,172,770	1,406,493	1,351,690	934,050	1,480,608
8.11%	5.81%	6.62%	6.70%	6.36%	11.33%
\$ 31,449	\$ 175,627	\$ 585,246	\$ 742,823	\$ 918,356	\$ 923,956
29,454	164,485	498,088	531,752	677,504	734,668
93.66%	93.66%	85.11%	71.59%	73.77%	79.51%
26,235	28,787	9,070	11,875	15,708	3,851
55,689	193,272	507,157	543,627	693,212	738,519
177.07%	110.05%	86.66%	73.18%	75.48%	79.93%
72,701	89,512	138,002	248,410	145,061	74,678
231.17%	50.97%	23.58%	33.44%	15.80%	8.08%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2013 and 2004 (1)

Table 9

		2013	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 17,255,000	0.56%
Canam PO LP	Manufacturer	9,055,350	0.29%
Creekside Acquisition	Apartments	6,735,760	0.22%
Anyi Apartments LLC	Apartments	6,518,750	0.21%
Pickerington Apartments LLC	Apartments	6,232,190	0.20%
Target Corporation	Retail	5,681,460	0.18%
Regency Centers LP	Developer	5,583,700	0.18%
Cole GE Lancaster LLC	Developer	5,447,010	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Ohio Retail II LL LLC	Developer	4,776,050	0.15%
Total		<u>\$ 72,343,190</u>	<u>2.33%</u>
Total Countywide Valuations		<u>\$ 3,102,580,910</u>	

		2004	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	18,902,590	0.81%
Anyi Apartments LLC	Apartments	7,568,750	0.32%
Anchor Hocking Glass	Glass Manufacturer	5,786,290	0.25%
Noca Apartments One Limited	Apartments	5,436,030	0.23%
Diley Road Associates LLC	Developer	4,226,320	0.18%
Lancaster Phase One Group	Apartments	3,982,800	0.17%
Meijer Incorporated	Retail	3,426,270	0.15%
Lowes Home Centers Incorporated	Home Improvement	2,728,170	0.12%
McDermott Incorporated	Electronics	2,210,710	0.10%
Spires Group Incorporated	Apartments	2,187,670	0.09%
Total		<u>\$ 56,455,600</u>	<u>2.42%</u>
Total Countywide Valuations		<u>\$ 2,335,579,490</u>	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2013 and 2004 (1)

Table 10

		2013	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 64,440,430	34.54%
Ohio Power Company	Public Utility	46,239,910	24.78%
Columbia Gas Transmission	Public Utility	34,290,440	18.38%
South Central Power Company	Public Utility	24,710,980	13.24%
Texas Eastern Transmission LP	Public Utility	6,884,310	3.69%
Columbus Southern Power Company	Public Utility	4,202,630	2.25%
Dominion Transmission	Public Utility	3,335,070	1.79%
Total		\$ 184,103,770	98.67%
Total Countywide Valuations		\$ 186,586,320	
		2004	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 26,082,740	26.17%
Ohio Power	Public Utility	24,470,420	24.55%
South Central Power	Public Utility	16,957,940	17.01%
Ohio Bell Telephone	Public Utility	10,553,050	10.59%
Meijer Incorporated	Public Utility	5,940,410	5.96%
Columbus Southern Power	Public Utility	3,833,590	3.85%
Columbia Gas of Ohio	Public Utility	2,508,140	2.52%
Total		\$ 90,346,290	90.65%
Total Countywide Valuations		\$ 99,663,470	

(1) The amounts presented represent the assessed values upon which 2013 and 2004 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2004 (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		<u>\$ 1,861,840</u>	<u>98.52%</u>
Total Countywide Valuations		<u>\$ 1,889,870</u>	

		2004	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 10,887,620	7.85%
Ralston Food Incorporated	Food	6,736,060	4.86%
McDermott Incorporated	Electronics	6,017,830	4.34%
Cyril Scott Company	Paper/Printing	4,270,950	3.08%
Crown Cork & Seal	Manufacturer	4,095,740	2.95%
Newark Group	Recycled Paper	3,425,460	2.47%
Time Warner Cable	Television	3,237,930	2.33%
NIFCO America Corporation	Manufacturer	2,527,270	1.82%
Ohio River Pipe Line LLC	Petroleum Pipeline Const	2,415,940	1.74%
Wal Mart	Retail	2,046,640	1.48%
Total		<u>\$ 45,661,440</u>	<u>32.92%</u>
Total Countywide Valuations		<u>\$ 138,685,493</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2004 collections were based. 2010 was the final year of collection for tangible personal property taxes.

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 (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2013	148,867	\$ 9,610,862,166	\$ 32,397,739	0.34%	\$217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63
2010	146,156	9,416,100,943	35,082,571	0.37%	240.04
2009	143,712	9,356,609,754	37,649,629	0.40%	261.98
2008	142,223	9,878,568,226	39,959,812	0.40%	280.97
2007	141,318	9,046,747,626	42,165,290	0.47%	298.37
2006	140,591	8,722,924,326	44,276,382	0.51%	314.93
2005	138,420	8,436,341,801	46,312,483	0.55%	334.58
2004	136,300	7,626,480,109	37,721,308	0.49%	276.75

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

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

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

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Bond Anticipation Notes	Loans	Capital Leases
2013	\$ 1,054,684	\$ 15,301,384	\$ -	\$ -	\$ 508,914
2012	1,135,188	13,776,150	-	585,332	679,082
2011	1,240,967	14,959,721	-	665,746	785,616
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	1,390,000	-	491,575
2007	2,355,110	18,711,171	1,000,000	52,220	693,950
2006	2,623,646	19,727,476	1,000,000	79,067	1,065,203
2005	2,908,182	20,693,781	-	104,816	623,264
2004	3,181,433	21,640,085	-	194,501	737,893

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

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

Note: The County implemented Governmental Accounting Standards Board Statement No. 63 and 65 in 2012.

Source: *Fairfield County Auditor's Office*

Table 13

Business-Type Activities								
General Obligation Bonds	Bond Anticipation Notes	Recovery Zone Bonds	EPA Loan	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 17,096,355	\$ -	\$ 3,075,000	\$ 116,133	\$ 44,927	\$ 29,922	\$ 37,227,319	0.92%	\$ 250.07
18,527,347	-	3,155,000	342,235	49,206	6,837	38,256,377	0.97%	259.41
19,171,630	-	3,235,000	560,540	53,485	12,214	40,684,919	1.06%	276.10
19,759,359	-	3,300,000	666,854	55,624	18,208	42,303,532	1.11%	289.44
21,070,580	250,000	-	873,966	59,903	25,140	43,017,221	0.91%	299.33
22,275,103	-	-	1,073,937	64,182	17,566	45,073,646	0.97%	316.92
23,454,119	-	-	1,267,012	68,461	25,263	47,627,306	1.05%	337.02
24,548,906	350,000	-	1,453,429	72,739	32,446	50,952,912	1.15%	362.42
25,618,702	700,000	-	1,633,419	77,018	28,340	52,387,522	1.22%	378.47
16,081,223	10,300,000	-	1,807,202	81,297	12,558	54,036,192	1.30%	396.45

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2013	2012	2011	2010
Total Assessed Property Value.....	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 31,725,000	\$ 31,520,000	\$ 33,350,000	\$ 35,980,000
Recovery Zone Bonds Payable.....	3,075,000	3,155,000	3,235,000	3,300,000
Notes Payable.....	-	-	-	-
Loans Payable.....	-	585,332	665,746	694,796
Special Assessment Bonds Payable.....	1,020,000	1,095,000	1,195,000	1,430,000
EPA Refunding Sewer Loan Payable.....	116,133	342,235	560,540	666,854
OPWC Sewer Loan Payable.....	<u>44,927</u>	<u>49,206</u>	<u>53,485</u>	<u>55,624</u>
Total Gross Indebtedness.....	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(605,000)	(730,000)	(820,000)	(985,000)
General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center.....	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,945,000)	-	-	-
General obligation bonds payable from Business Type Activities.....	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)
Recovery Zone Bonds Payable.....	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)
EPA Refunding Sewer Loan Payable.....	(116,133)	(342,235)	(560,540)	(666,854)
OPWC Sewer Loan Payable.....	(44,927)	(49,206)	(53,485)	(55,624)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>
Total Net Debt Applicable to Debt Limit.....	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>
Overall Legal Debt Limit..... (1)	<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>	<u>79,562,065</u>
Legal Debt Margin.....	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>
Legal Debt Margin Within Debt Limit.....	88.30%	86.20%	85.08%	83.75%
Unvoted Debt Limitation				
1% of Assessed Valuation.....	<u>\$ 32,891,672</u>	<u>\$ 32,643,661</u>	<u>\$ 32,850,778</u>	<u>\$ 32,424,826</u>
Total Gross Indebtedness.....	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(605,000)	(730,000)	(820,000)	(985,000)
General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center.....	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,945,000)	-	-	-
General Obligation Bonds Payable from Business Type Activities.....	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)
Recovery Zone Bonds Payable.....	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)
EPA Refunding Sewer Loan Payable.....	(116,133)	(342,235)	(560,540)	(666,854)
OPWC Sewer Loan Payable.....	(44,927)	(49,206)	(53,485)	(55,624)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>
Net Debt Within Unvoted Debt Limitation.....	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>
Unvoted Legal Debt Margin Within 1% Limitations.....	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	71.29%	66.14%	63.39%	60.12%

(1) Ohio Bond Law sets a limit calculated as follows:

\$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

Source: Fairfield County Auditor's Office

Table 14

2009	2008	2007	2006	2005	2004
\$ 3,226,146,470	\$ 3,235,253,597	\$ 2,981,309,174	\$ 2,920,363,325	\$ 2,858,339,533	\$ 2,573,928,453
\$ 37,320,000	\$ 39,610,000	\$ 41,455,000	\$ 43,525,000	\$ 45,520,000	\$ 37,080,000
-	-	-	-	-	-
1,890,000	1,475,000	1,350,000	1,735,000	2,322,000	10,820,000
684,528	-	52,220	79,067	104,816	194,501
1,735,000	2,020,000	2,295,000	2,560,000	2,841,000	3,110,715
873,966	1,073,937	1,267,012	1,453,429	1,633,419	1,807,202
59,903	64,182	68,461	72,739	77,018	81,297
42,563,397	44,243,119	46,487,693	49,425,235	52,498,253	53,093,715
(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)
(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)
-	-	-	-	-	-
(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)
-	-	-	-	-	-
(500,000)	-	(350,000)	(700,000)	(900,000)	(10,300,000)
(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)
(873,966)	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)
(59,903)	(64,182)	(68,461)	(72,739)	(77,018)	(81,297)
(364,232)	(453,417)	(606,255)	(451,861)	(425,099)	(517,947)
14,515,296	14,536,583	14,650,965	15,532,206	16,606,717	16,321,554
79,153,662	79,381,340	73,032,729	71,509,083	69,958,488	62,848,211
\$ 64,638,366	\$ 64,844,757	\$ 58,381,764	\$ 55,976,877	\$ 53,351,771	\$ 46,526,657
81.66%	81.69%	79.94%	78.28%	76.26%	74.03%
\$ 32,261,465	\$ 32,352,536	\$ 29,813,092	\$ 29,203,633	\$ 28,583,395	\$ 25,739,285
42,563,397	44,243,119	46,487,693	49,425,235	52,498,253	53,093,715
(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)
(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)
-	-	-	-	-	-
(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)
-	-	-	-	-	-
(500,000)	-	(350,000)	(700,000)	(900,000)	(10,300,000)
(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)
(873,966)	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)
(59,903)	(64,182)	(68,461)	(72,739)	(77,018)	(81,297)
(364,232)	(453,417)	(606,255)	(451,861)	(425,099)	(517,947)
14,515,296	14,536,583	14,650,965	15,532,206	16,606,717	16,321,554
\$ 17,746,169	\$ 17,815,953	\$ 15,162,127	\$ 13,671,427	\$ 11,976,678	\$ 9,417,731
55.01%	55.07%	50.86%	46.81%	41.90%	36.59%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Net Available Revenue:				
Gross Revenues (1)	\$ 3,663,709	\$ 3,565,797	\$ 3,531,317	\$ 3,410,013
Less:				
Operating Expenses (2)	1,938,113	1,805,741	1,889,978	1,665,860
Net Available Revenue	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>
Debt Service EPA Loan:				
Principal	\$ 226,102	\$ 218,305	\$ 106,314	\$ 207,112
Interest	10,301	17,928	11,803	29,122
EPA Coverage	<u>7.30</u>	<u>7.45</u>	<u>13.90</u>	<u>7.38</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,279	\$ 2,139	\$ 4,279
Interest	-	-	-	-
OPWC Coverage	<u>403.27</u>	<u>411.32</u>	<u>767.34</u>	<u>407.61</u>
Total Debt Service:				
Principal	\$ 230,381	\$ 222,584	\$ 108,453	\$ 211,391
Interest	10,301	17,928	11,803	29,122
Total Coverage	<u>7.17</u>	<u>7.32</u>	<u>13.65</u>	<u>7.25</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.

Source: *Fairfield County Auditor's Office*

Table 15

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 3,254,360	\$ 3,243,856	\$ 3,125,034	\$ 3,154,316	\$ 3,003,839	\$ 2,676,737
2,204,221	1,984,057	2,092,687	1,716,500	1,670,068	1,607,469
<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>
\$ 199,971	\$ 193,075	\$ 186,417	\$ 179,990	\$ 173,783	\$ 167,791
36,263	43,158	49,817	56,243	62,451	68,442
<u>4.45</u>	<u>5.33</u>	<u>4.37</u>	<u>6.09</u>	<u>5.65</u>	<u>4.53</u>
\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279
-	-	-	-	-	-
<u>245.42</u>	<u>294.41</u>	<u>241.32</u>	<u>336.02</u>	<u>311.70</u>	<u>249.89</u>
\$ 204,250	\$ 197,354	\$ 190,695	\$ 184,269	\$ 178,062	\$ 172,070
36,263	43,158	49,817	56,243	62,451	68,442
<u>4.37</u>	<u>5.24</u>	<u>4.29</u>	<u>5.98</u>	<u>5.55</u>	<u>4.45</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2013

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,871	1	2.64%
Anchor Hocking	Manufacturing	1,148	2	1.62%
Pickerington Schools	Public School	922	3	1.30%
Fairfield County	Government	837	4	1.18%
Lancaster City Schools	Public School	684	5	0.97%
Southeastern Correctional Institution	Government Jail	465	6	0.66%
Canal Winchester Schools	Public School	370	7	0.52%
NIFCO	Manufacturing	365	8	0.52%
City of Lancaster	Government	363	9	0.51%
Ralston	Manufacturing	362	10	0.51%
Total		7,387		10.43%
Total Employment Within County		70,800		

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

December 31, 2004

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,050	1	3.03%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,164	2	1.72%
Fairfield County	Government	799	3	1.18%
Pickerington Schools	Public School	760	4	1.12%
Lancaster City Schools	Public School	736	5	1.09%
City of Lancaster	Government	455	6	0.67%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	363	7	0.53%
Ralston Foods	Manufacturer Food Products	351	8	0.52%
Canal Winchester Schools	Public School	310	9	0.46%
NIFCO	Manufacturing	283	10	0.42%
Total		7,271		10.74%
Total Employment Within County		67,700		

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

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

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2013	148,867 a	\$ 4,039,357,178	\$ 27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 c	4,718,639,808	32,834	58,019 b	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

(1) Source: U.S. Census

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

(b) U.S. Census Bureau QuickFacts

(c) For 2009, estimates are not available due to 2010 Census so the 2008 U.S. Census estimate was used for 2009.

(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 2004 through 2007 and the Fairfield County Auditor's Office for 2008 through 2013

(7) Source: United States Department of Labor - Bureau of Labor Statistics

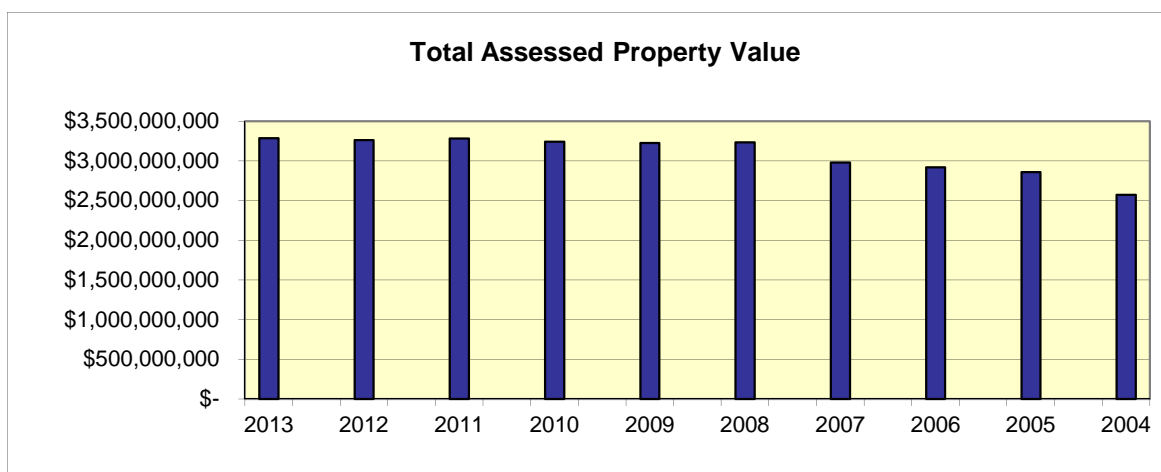
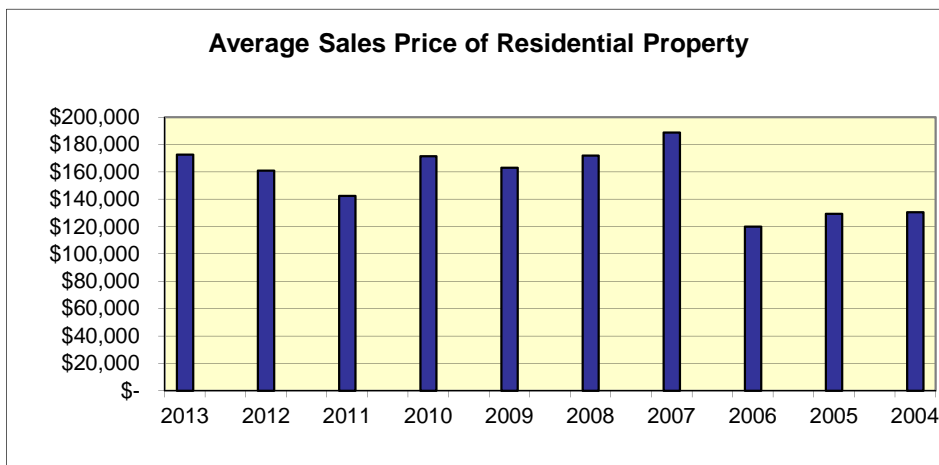


Table 17

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
25.8% b	25,199	6.40%	\$ 172,730	\$ 3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.90%	171,590	3,242,482,610
20.8 b	25,167	8.50%	163,100	3,226,146,470
20.8 b	24,825	5.70%	172,000	3,235,253,597
20.8 b	24,708	5.00%	188,857	2,981,309,174
20.8 b	24,568	4.70%	120,019	2,920,363,325
20.8 b	24,118	5.30%	129,482	2,858,339,533
20.8 b	23,668	5.50%	130,586	2,573,928,453



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	28	27	27	25	25
Auditor.....	33	32	30	34	35
Treasurer.....	8	9	8	7	8
Prosecutor.....	24	23	19	20	21
Board of Elections.....	14	14	13	13	14
Recorder.....	5	5	5	5	5
Total-Legislative and Executive.....	<u>112</u>	<u>110</u>	<u>102</u>	<u>104</u>	<u>108</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	15	15	15	10	13
Domestic Relations Court.....	9	9	9	10	9
Juvenile Court.....	21	21	23	23	17
Probate Court.....	6	7	6	8	7
Clerk of Courts.....	44	38	43	35	40
Municipal Court Clerk.....	0	0	0	1	0
Total-Judicial.....	<u>95</u>	<u>90</u>	<u>96</u>	<u>87</u>	<u>86</u>
<u>Public Safety</u>					
Emergency Management.....	4	3	3	4	3
Prosecutor-Victims of Crime.....	4	4	4	4	4
Common Pleas Court.....	5	5	5	10	7
Juvenile Court - Youth Services.....	9	10	10	11	15
Juvenile Probation.....	14	18	18	17	17
Coroner.....	5	4	3	3	3
Fairfield-Hocking Major Crimes Unit.....	2	2	2	1	1
Sheriff.....	142	142	133	130	135
Total-Public Safety.....	<u>185</u>	<u>188</u>	<u>178</u>	<u>180</u>	<u>185</u>
<u>Public Works</u>					
Engineer.....	57	57	57	58	62
Total-Public Works.....	<u>57</u>	<u>57</u>	<u>57</u>	<u>58</u>	<u>62</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	5	5	5	6	6
Developmental Disabilities.....	159	158	158	140	138
Mental Health.....	9	8	8	7	7
Total-Health.....	<u>173</u>	<u>171</u>	<u>171</u>	<u>153</u>	<u>151</u>
<u>Human Services</u>					
Veterans Services.....	12	13	13	14	14
Job and Family Services.....	178	178	173	183	173
Total-Human Services.....	<u>190</u>	<u>191</u>	<u>186</u>	<u>197</u>	<u>187</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	14	14	13	15	15
Fairfield County Water District.....	5	6	7	9	10
Total-Enterprise.....	<u>19</u>	<u>20</u>	<u>20</u>	<u>24</u>	<u>25</u>
Total Employees.....	<u>831</u>	<u>827</u>	<u>810</u>	<u>803</u>	<u>804</u>

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

Source: Fairfield County Auditor's Office

Table 18

2008	2007	2006	2005	2004
25	24	23	22	25
33	32	32	31	35
8	8	8	8	9
21	20	21	18	18
20	56	20	12	12
5	6	6	6	8
<u>112</u>	<u>146</u>	<u>110</u>	<u>97</u>	<u>107</u>
16	16	16	17	17
8	8	8	8	8
20	21	17	16	10
8	8	6	7	7
44	40	40	39	33
0	0	0	1	1
<u>96</u>	<u>93</u>	<u>87</u>	<u>88</u>	<u>76</u>
3	3	2	2	2
4	3	3	3	3
5	5	5	4	4
13	8	8	8	13
17	17	17	17	16
3	3	3	3	3
1	2	2	3	3
<u>140</u>	<u>138</u>	<u>130</u>	<u>129</u>	<u>147</u>
<u>186</u>	<u>179</u>	<u>170</u>	<u>169</u>	<u>191</u>
58	58	59	59	63
<u>58</u>	<u>58</u>	<u>59</u>	<u>59</u>	<u>63</u>
6	6	7	6	7
136	134	142	139	134
9	9	10	8	8
<u>151</u>	<u>149</u>	<u>159</u>	<u>153</u>	<u>149</u>
14	14	14	14	14
222	221	211	185	175
<u>236</u>	<u>235</u>	<u>225</u>	<u>199</u>	<u>189</u>
12	13	14	15	17
11	11	11	10	7
<u>23</u>	<u>24</u>	<u>25</u>	<u>25</u>	<u>24</u>
<u>862</u>	<u>884</u>	<u>835</u>	<u>790</u>	<u>799</u>

Fairfield County, Ohio

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

	2013	2012	2011	2010	2009
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,235	1,299	1,533	1,558	1,571
Number of meetings.....	62	58	57	52	52
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	23,180	27,454	24,808	27,655	27,451
Number of personal property returns.....	0	0	0	23	20
Number of exempt conveyances.....	1,820	1,709	1,651	1,532	1,675
Number of non-exempt conveyances.....	4,209	2,663	2,317	2,432	2,338
Number of parcels billed.....	69,796	67,560	67,033	66,954	66,850
Prosecutor.....					
Number of criminal cases.....	1,250	1,230	1,271	541	431
Board of Elections.....					
Registered voters.....	96,640	106,263	103,717	102,716	104,708
Actual voters last general election.....	21,248	72,547	49,360	51,100	39,489
Percentage of registered voters that voted.....	21.99%	68.27%	47.59%	49.75%	37.71%
Recorder.....					
Number of deeds recorded.....	4,480	4,256	4,575	3,826	3,834
Number of mortgages recorded.....	6,778	6,812	5,447	5,960	6,464
Number of military discharges recorded.....	28	30	31	36	19
Buildings and Grounds.....					
Number of commissioner owned buildings.....	34	33	32	32	33
Square footage of buildings.....	454,177	430,222	421,822	421,822	442,923
Data Processing.....					
Number of users served.....	965	950	950	803	246
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	1,017	1,359	1,323	2,436	2,440
Number of criminal cases filed.....	597	568	582	701	649
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	233	253	268	266	282
Number of complaints for divorce.....	368	160	383	365	382
Number of complaints to determine parentage.....	172	200	445	214	243
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	377	463	451	480	535
Number of traffic ticket cases.....	687	797	709	806	837
Number of abuse/neglect/dependency cases.....	344	224	305	286	269
Probate Court.....					
Number of marriage licenses issued.....	825	796	877	835	767
Number of civil cases filed.....	41	27	41	56	35
Number of estates filed.....	564	583	583	534	566
Number of guardianships filed.....	53	63	61	71	72
Clerk of Courts.....					
Number of civil cases filed.....	1,017	1,359	1,323	1,591	1,687
Number of criminal cases filed.....	597	568	582	541	431
Number of foreclosure cases filed.....	588	838	790	963	1,017

Table 19

2008	2007	2006	2005
1,389	1,358	1,280	1,311
52	52	52	52
28,553	25,433	25,992	26,146
182	341	450	534
1,858	1,988	2,030	2,236
2,626	3,162	3,706	3,991
66,816	66,372	66,621	65,890
454	490	479	445
106,582	98,373	96,593	93,218
72,665	31,061	55,657	40,052
68.18%	31.57%	57.62%	42.97%
4,301	5,010	5,907	6,440
5,915	8,094	10,673	12,214
30	63	43	42
33	33	34	34
442,923	704,979	704,979	704,979
293	279	170	170
2,393	2,375	2,111	1,932
713	711	665	688
244	252	273	263
352	575	603	677
272	308	344	308
654	666	670	596
838	1,021	1,031	1,068
319	265	215	198
815	840	822	814
77	33	49	46
587	563	539	595
59	76	73	86
1,598	1,597	1,355	1,145
454	491	484	444
961	905	755	617

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST NINE YEARS

	2013	2012	2011	2010	2009
Public Safety					
Emergency Management.....					
Number of emergency responses.....	7	5	5	2	4
Coroner.....					
Number of autopsies performed.....	36	27	21	27	41
Number of cases investigated.....	114	114	98	102	86
Sheriff.....					
Prisoners booked.....	3,369	2,643	4,904	4,667	4,534
Prisoners released.....	4,779	3,301	4,861	4,667	4,507
Number of citations issued.....	2,468	1,669	1,770	1,551	910
Number of court security hours.....	2,080	2,080	2,080	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	94	55	54	52	48
Engineer.....					
Miles of road resurfaced.....	9	8	8	16	13
Miles of road chip and seal coated.....	25	26	34	38	39
Number of bridges replaced/improved.....	7	3	6	6	6
Number of culverts built/replaced/improved.....	21	21	17	9	19
Health					
Dog and Kennel.....					
Number of dog tags issued.....	25,308	25,558	26,144	26,136	25,296
Number of kennel tags issued.....	418	418	922	966	888
Developmental Disabilities.....					
Number of students enrolled early intervention.....	171	177	142	223	212
Number of students enrolled preschool.....	17	29	16	27	23
Number of students enrolled school age.....	31	26	27	32	32
Number served by workshop.....	242	229	222	175	197
Mental Health.....					
Client count adults.....	976	2,212	2,878	2,998	2,806
Client count youths.....	51	989	1,295	1,157	1,088
Human Services					
Veterans Services.....					
Number of clients served financially.....	349	514	529	623	526
Amount of benefits paid.....	\$240,794	\$105,614	\$376,717	\$422,380	\$430,381
Number of clients transported.....	1,278	1,248	1,385	1,424	1,143
Job and Family Services.....					
Average client count-food stamps.....	19,362	19,439	18,688	18,736	16,077
Medicaid caseload.....	25,453	18,734	22,342	22,139	20,339
Monthly average client count-worknet.....	1,629	2,495	2,792	2,320	2,752
Average client count-day care.....	1,734	1,006	1,466	1,702	1,497
Children's Services.....					
Monthly average child custody.....	176	169	179	145	146
Adoption finalizations.....	21	21	20	12	21
Total inquiries.....	4,409	4,842	4,946	4,960	5,197
Child Support Enforcement Agency.....					
Open child support cases.....	8,961	9,275	9,239	9,587	9,551
IV-D cases with support orders.....	8,225	8,329	7,778	7,444	7,810
Percentage collected.....	68.88%	69.88%	69.71%	69.93%	69.93%

(Continued)

Table 19

2008	2007	2006	2005
12	9	6	8
19	24	16	9
93	78	77	59
4,473	4,156	4,318	4,197
4,405	4,209	4,240	4,169
1,620	893	1,078	1,291
2,080	2,080	2,080	2,080
47	54	71	91
11	5	8	5
37	23	33	24
3	4	6	5
23	27	26	55
25,414	24,251	23,406	21,320
1,015	669	935	525
103	102	88	95
23	19	22	21
37	32	35	24
197	225	186	176
1,683	1,663	2,563	2,563
739	604	1,214	1,157
705	541	558	589
\$458,391	\$373,356	\$349,102	\$345,236
1,544	1,248	1,297	1,023
11,022	9,765	9,506	8,094
17,148	15,980	15,809	15,633
2,027	1,480	1,491	1,141
1,438	1,311	1,155	830
182	217	190	165
37	26	29	31
5,043	4,410	3,785	3,446
8,345	8,828	8,306	8,415
6,680	6,486	7,757	5,858
71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

	2013	2012	2011	2010	2009
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,226,000	2,043,780	2,713,000	2,188,000	2,073,000
Customer accounts.....	5,967	5,967	5,943	5,942	5,910
Water.....					
Average daily water treated (MGD).....	1,410,000	1,485,000	1,405,140	1,790,000	1,782,000
Customer accounts.....	5,232	5,232	5,203	5,239	5,154

Information prior to 2005 is not available

Source: *Fairfield County Departments*

(Continued)

Table 19

2008	2007	2006	2005
2,315,000	2,310,000	2,390,000	2,209,000
5,901	5,870	5,847	5,770
1,663,000	1,744,800	1,560,820	1,600,000
5,132	5,095	5,073	4,998

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2013	2012	2011	2010	2009
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493
Auditor.....					
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354
Treasurer.....					
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160
Prosecutor.....					
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952
Board of Elections.....					
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344
Recorder.....					
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	864	864	864	864	864
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	3
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	2
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	656	656	656	656	609
Administrative office space title (square feet).....	305	305	305	305	319
<u>Public Safety</u>					
Emergency Management.....					
Number of emergency response vehicles.....	5	4	4	4	4
Coroner.....					
Number of emergency response vehicles.....	0	0	0	1	1
Sheriff-Main Jail.....					
Jail capacity.....	26	26	26	26	26
Number of cruisers.....	39	39	39	39	39
Sheriff-MSMJ.....					
Jail capacity.....	61	61	61	61	61

Table 20

2008	2007	2006	2005	2004
2,493	2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900	11,900
864	864	864	864	864
2	2	2	2	2
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
529	476	504	666	615
284	236	249	233	153
4	3	3	3	2
2	2	2	2	2
26	26	26	26	26
38	34	41	40	39
61	61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2013	2012	2011	2010	2009
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	362.021	362.021	362.021	361.661	361.97
Number of vehicles.....	64	61	61	56	57
Health					
Dog and Kennel.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	4	4	4	4	4
Mental Retardation.....					
Number of busses.....	2	2	2	4	5
Number of schools.....	1	1	1	1	1
Number of workshops.....	1	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
Human Services					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	52,398
Workforce Development.....					
Number of vehicles.....	1	1	1	1	1
Community Services & Child Protective Services.....					
Number of vehicles.....	14	15	15	15	13
Child Support Enforcement Agency.....					
Number of vehicles.....	0	0	0	0	0
Enterprise Funds					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	778,694	778,694	778,694	770,757	770,757
Water.....					
Number of treatment facilities.....	2	2	2	2	2
Feet of water lines.....	623,983	623,983	623,983	623,983	623,983

Source: Fairfield County Departments

(Continued)

Table 20

2008	2007	2006	2005	2004
1	1	1	1	1
362.35 53	362.35 56	362.76 58	359.40 60	350.99 54
10,224 432 4	10,224 432 4	10,224 432 5	10,224 432 4	10,224 432 5
5 1 1	5 1 1	10 1 1	12 1 1	12 1 1
1	1	1	1	1
1,937 5	1,937 6	1,937 6	1,937 5	1,937 5
52,398	52,398	52,398	52,398	52,398
1	1	1	1	1
13	14	12	14	11
0	0	2	2	2
5 759,618	5 756,025	5 742,012	5 742,012	5 734,492
2 606,420	2 600,753	2 587,570	2 585,766	2 562,848

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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
AUGUST 19, 2014