

FAIRFIELD COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

FAIRFIELD COUNTY
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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education:</i>				
<i>Child Nutrition Cluster:</i>				
<i>Non-Cash Assistance (Food Distribution):</i>				
National School Lunch Program	10.555	N/A	\$ -	\$ 2,569
<i>Cash Assistance</i>				
National School Lunch Program	10.555	N/A	-	16,109
Total Child Nutrition Cluster			-	18,678
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-1819-11-5734		410,714
Total U.S. Department of Agriculture			-	429,392
<u>U.S. DEPARTMENT OF COMMERCE</u>				
<i>Direct:</i>				
<i>Economic Development Cluster</i>				
Economic Adjustment Assistance	11.307		-	607,150
Total Economic Development Cluster				607,150
Total U.S. Department of Commerce			-	607,150
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-16-1AV-1 B-F-16-1AV-1 B-X-17-1AV-1	21,962 - -	62,646 558,458 2,835
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			21,962	623,939
HOME Investment Partnerships Program	14.239	B-C-16-1AV-2	5,713	50,108
Total HOME Investment Partnerships Program			5,713	50,108
Total U.S. Department of Housing & Urban Development			27,675	674,047
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct:</i>				
Justice Systems Response to Families	16.021		-	171,458
<i>Passed Through Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2018-VOCA-109850805 2019-VOCA-132139328 N/A	- - -	123,223 33,393 339,924
Total Crime Victim Assistance			-	496,540
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-A01-6286 2017-JG-A01-6286	- -	593 29,869
Total Edward Byrne Memorial Justice Assistance Grant Program			-	30,462
Total U.S. Department of Justice			-	698,460

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act, Area 20 - Ross</i>				
<i>County Department of Job and Family Services:</i>				
Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster)	17.207	G-1819-15-0192	-	23,470
Trade Adjustment Assistance	17.245	G-1819-15-0192	-	4,360
Workforce Investment Act (WIOA) Cluster: WIA Adult Program	17.258	G-1819-15-0192	-	187,375
WIA Youth Activities	17.259	G-1819-15-0192	-	197,311
WIA Dislocated Worker Formula Grants	17.278	G-1819-15-0192	-	211,182
Total WIOA Cluster			-	595,868
Total U.S. Department of Labor			-	623,698
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Direct</i>				
Airport Improvement Program	20.106		-	16,446
Total Airport Improvement Program			-	16,446
<i>Passed Through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	PID 98748	-	384,708
		PID 106255	-	76,806
		PID 106861	-	25,809
		PID 106940	-	16,223
Total Highway Planning and Construction Cluster			-	503,546
<i>Passed Through Ohio Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	-	3,200
			-	3,200
Total U.S. Department Transportation			-	523,192
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education_Grants to States	84.027	N/A	-	25,187
Special Education_Preschool Grants	84.173	N/A	-	6,206
Total Special Education Cluster (IDEA)			-	31,393
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	H181A160024	107,424	148,288
		H181A170024	85,630	107,484
Total Special Education - Grants for Infants and Families			193,054	255,772
Total U.S. Department of Education			193,054	287,165

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct</i>				
Enhance Safety of Children Affected by Substance Abuse	93.087		-	29,797
Total Enhance Safety of Children Affected by Substance Abuse			-	29,797
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	N/A	10,000	130,250
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5734	-	238,069
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Promoting Safe and Stable Families	93.556	5AU-18-C0023	-	18,960
		5AU-19-C0023	-	7,903
Total Promoting Safe and Stable Families			-	264,932
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1819-11-5734	-	1,933,914
Child Support Enforcement	93.563	G-1819-11-5734	-	1,111,268
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-1819-11-5734	-	157,658
Community-Based Child Abuse Prevention Grants	93.590	G-1819-22-0497	-	2,250
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5734	-	68,815
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-18-C0023	-	2,343
		5AU-19-C0023	-	977
Total Stephanie Tubbs Jones Child Welfare Services Program			-	72,135
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Foster Care_Title IV-E	93.658	G-1819-11-5734	-	1,025,654
		G-1819-06-0145	-	288,179
			-	1,313,833
Adoption Assistance	93.659	G-1819-11-5734	-	1,160,868
Social Services Block Grant	93.667	G-1819-11-5734	-	1,038,617
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	1801OHSOSR	-	73,502
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Social Services Block Grant	93.667	N/A	36,429	36,429
Total Social Services Block Grant			36,429	1,148,548
<i>Passed Through Supreme Court of Ohio:</i>				
Child Abuse and Neglect Discretionary Activities	93.670	90CA1854	-	14,664
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1819-11-5734	-	50,283
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant Funded Soley with Prevention and Public Health Funds (PPHF)	93.758	02310024IP0417	-	1,842
		02310024IP0518	-	72,449
			-	74,291

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Children's Health Insurance Program	93.767	G-1819-11-5734	-	704,233
Medicaid Cluster: Medical Assistance Program	93.778	G-1819-11-5734	-	2,009,059
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid Cluster: Medical Assistance Program	93.778	1805OH5ADM 1905OH5ADM	- -	351,039 103,109
Total Medicaid Cluster			-	2,463,207
<i>Passed Through OhioMHAS:</i>				
OPIOID STR	93.788	N/A	-	3,105
Block Grants for Community Mental Health Services	93.958	N/A	129,190	176,660
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	241,908	241,908
Total U.S. Department of Health and Human Services			417,527	11,053,804
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01 EMC-2018-EP-00008-S01	- -	50,817 45,791
Total Emergency Management Performance Grants			-	96,608
Total U.S. Department of Homeland Security			-	96,608
Total Federal Awards Expenditures			638,256	14,993,516

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Development Services Agency, Ohio Department of Health and Ohio Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G – LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS (Continued)

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County’s basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$607,150 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2018 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2018
11.307	Economic Adjustment Assistance Program	\$533,466

NOTE H - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2018 is as follows:

Beginning Loans Receivable Balance as of January 1, 2018	\$ 95,179
New Loans Made	50,000
Loan Principal Payments	(8,515)
Ending Loans Receivable Balance as of December 31, 2018	\$ 136,664
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2018	\$ 14,031
Administrative Costs Expended During 2018	2,856

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2018, none are deemed to be uncollectible.

NOTE I - MATCHING REQUIREMENTS

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

NOTE J – MEDICAID FEDERAL PROGRAM

During the calendar year 2018, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$2,233. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate 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 EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)

NOTE K - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2018, the County made allowable transfers of \$620.57 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Child Care & Development Block Grant (CCDF Cluster) (93.575) program. The Schedule shows the County spent approximately \$1,933,914 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the CCDF Cluster program. The amount transferred to the CCDF Cluster program is included as CCDF Cluster expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2018 and the amount transferred to the Child Care & Development Block Grant program.

Temporary Assistance for Needy Families	\$1,934,534.41
Transfer to Child Care & Development Block Grant	<u>(620.57)</u>
Total Temporary Assistance for Needy Families	<u>\$1,933,913.84</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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 24, 2019, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We also noted on April 1, 2018, the operations of the Greenfield Township Water and Sewer District were merged with the County.

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 opinions 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 report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 24, 2019



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

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) *Compliance Supplement* that could directly and materially affect each of Fairfield County's major federal programs for the year ended December 31, 2018. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of 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, Fairfield 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, 2018.

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 the Uniform Guidance, 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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 24, 2019. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 75* during the year and that the operations of the Greenfield Township Water and Sewer District were merged with the County. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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.

Fairfield County
Independent Auditor's Report on Compliance with Requirements
To Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

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

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Keith Faber
Auditor of State

Columbus, Ohio

July 24, 2019

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Medicaid Cluster Social Services Block Grant (CFDA 93.667)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

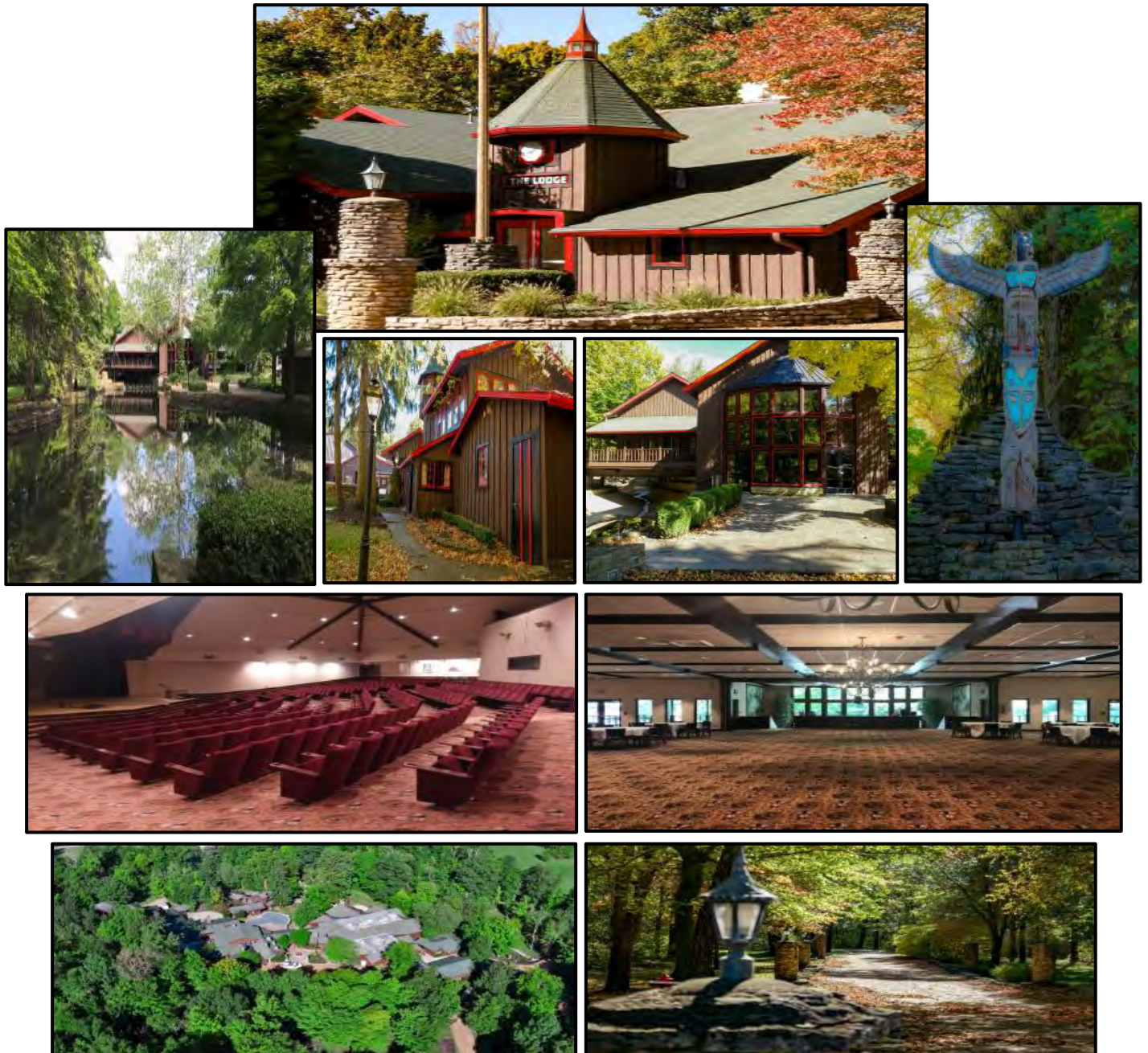
3. FINDINGS FOR FEDERAL AWARDS

None.

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report



For the Year Ended December 31, 2018

Issued by Jon A. Slater, Jr.

Fairfield County Auditor

About the Cover – The Wigwam

The Wigwam is a 63-acre historic retreat that was originally built by the Wolfe family of Columbus and was purchased in 2018 by Violet Township. The original lodge dates back to 1929, and visitors have enjoyed the serene splendor of The Wigwam ever since. Movie stars such as Bob Hope, Jimmy Stewart, and Gene Autry were among the famous guests of the Wolfe family who visited The Wigwam. Now owned by Violet Township, The Wigwam is one of the most unique properties in Central Ohio.

The complex will house the Violet Township Administrative Offices, as well as a relocated Fairfield County Sheriff's Substation. The 303-seat theater and 400-seat banquet hall, along with smaller meeting spaces, will be open for community use and private rentals, including weddings and corporate events. Long-range plans include developing 10 acres on the North side of the property for commercial use, as well as the potential of conserving 26 acres of wooded area as a park. Violet Township is planning on having the complex open to the public in 2019.

Photos are courtesy of Violet Township.

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).

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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Introductory Section



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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2018. 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, 2018, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

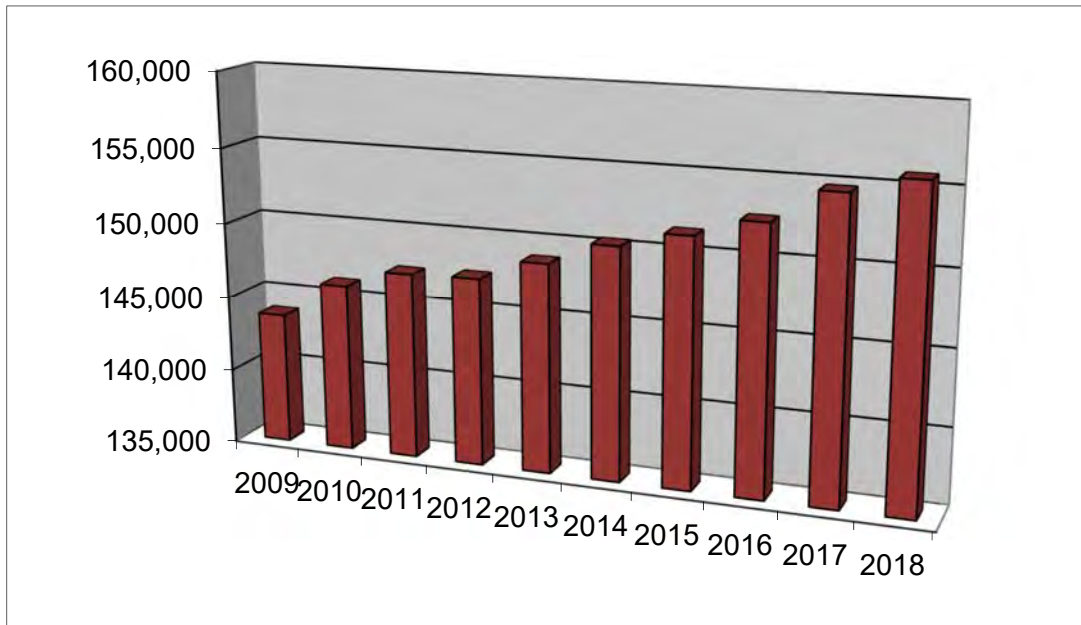
Management's Discussion and Analysis

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A as they are designed to complement each other. The County's MD&A can be found immediately following the independent auditor's report.

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities with boundaries entirely within the County. According to population estimates, 155,782 people reside within the County's 506 square miles, an increase of 0.7 percent for the year and an increase of 8.4 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 40,280 residents.

Population



A three-member Board of Commissioners, a County Administrator, twelve other elected officials, and various department heads govern the County. As part of the “checks and balances” system, the elected officials and department heads manage the internal operations of their respective divisions with the Board of Commissioners authorizing expenditures and serving as the budget authority, the taxing authority, and the contracting body. Each Commissioner serves a term of four years.

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All 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 pages xiv and xvi.

Although the County Auditor serves as fiscal agent for the Fairfield Department of Health, Fairfield County Soil and Water Conservation District, Fairfield County Regional Planning Commission, Fairfield County Park District, Fairfield County Family, Adult and Children’s First Council, Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, and the Area 20-21 Workforce Development Board, the County is acting solely in a custodial capacity. The County also serves as fiscal agent of the Fairfield County Transportation Improvement District, an immaterial component unit of the County. These funds are presented as agency funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the basic financial statements.

The County employs 843 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

The County is required to have a balanced budget. The Board of County Commissioners adopts the Fairfield County budget annually, prior to December 31 each year. The fiscal year begins on January 1 and ends on December 31. Budgets are controlled at the fund, program, department, and major object level.

This report's basic financial statements include the County's component unit, Fairfield County Airport Authority. The Fairfield County Auditor is the fiscal agent of the Fairfield County Airport Authority. See Note 1 of the Notes to the Basic Financial Statements for further detail.

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Note 27 titled "Tax Abatement Disclosures" are a requirement in our CAFR based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to government entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives start the tax abatement process with the County Board of Commissioners determining whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies the criteria as stated in Note 27. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before making a decision on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes, the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department under the County Fiscal Officer, assigns taxable values to new or improved commercial property and investments in machinery, equipment, and inventory. These new or improvement valuations and investments are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements and investments in personal property.

Monitoring Incentives

As required by statute, the Tax Incentive Review Council (TIRC) was established and is comprised of three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority, of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or his designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio non-voting member of the TIRC. The Fairfield County Auditor or his or her designee is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and any recommendations are made regarding each agreement to the Board of Commissioners, and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an agreement applies, may

reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements are immediate when increasing jobs in the geographical area (municipalities and townships) the business is located and expanding the business base and investment within Fairfield County.

ASSESSING ECONOMIC CONDITION

Local Economy

Located in the south-central portion of Ohio, Fairfield County is bordered by Licking, Perry, Hocking, Pickaway, and Franklin counties. Fairfield's economic growth is partly due to its location adjacent to Franklin County and being part of the Columbus Metropolitan Statistical Area. The statistical areas are grouped based on census population and commute-to-work data. The population and economic growth of Columbus, the fastest growing metropolitan statistical area in the Midwest, has made significant contributions to the growth of Fairfield County.

Fairfield County has added an average of 750 jobs per year over the last four years. In 2018, there were 74,700 individuals employed across all industries in Fairfield County. Fairfield County's employment base is similar to other outlying counties in metro areas, relying on healthcare, public employment, education, retail, and manufacturing base.

Local Economic Performance and Microeconomic View

The City of Lancaster

The City of Lancaster is the most populous city entirely within the County (Columbus is partly within the borders of Fairfield County). The City of Lancaster has two industrial parks, Rock Mill Industrial Park and the Lancaster Colony Industrial Park, that contribute to the economic development success of the community with tenants covering a diverse economic base. In 2018, the City of Lancaster's median household income was \$42,394.

The City of Lancaster continues to lead the County in new construction. Before the new General Sherman Junior High School opens on Election House Road, significant upgrades to mitigate traffic congestion and address safety hazards were discussed between the City of Lancaster and Fairfield County. The City received a \$1.5 million grant from the Ohio Department of Transportation, with a \$500,000 match from the City in June 2018, to widen Ety Road to add turning lanes as well as a traffic light. The Lancaster City School District will help fund additional upgrades to Election House Road, including a turn lane into the school and widen the road shoulder. Construction is scheduled to begin in late 2019.

Lancaster's east side industrial park celebrated a manufacturer which opened late 2018. CFM Global dba Complete Filter Media celebrated its first polyester filter production line in November 2018 employing about 100 people.

The City of Lancaster Department of Transportation continues to improve road surfaces in conjunction with the City of Lancaster's ten-year street improvement plan which is in its fifth year. The ten-year street improvement and ten-year surface transportation program plans will work together to allow the City of Lancaster to maintain the street and bridge repairs or replacements. Funding for these street and bridge projects come from the passage of a ten-year three mill property tax levy first collected in 2014.

The City of Lancaster continues to serve as a regional retail and services hub. Shoppers come from nearby villages and southern and eastern Appalachian counties to the City of Lancaster, the regional draw for retail. In September, Charleys Philly Steaks opened their second location in Lancaster. The new location at 732 North Memorial Drive formerly housed Tasty Made. The new location marked Charleys' 600th store, has 15 to 20 full-time and part-time positions, and it is only the second store in the chain to feature chicken wings, tenders, and a drive-through service. Charleys Philly Steaks first location in Lancaster is in the River Valley Mall which will remain open as that location has been in operation since 1988.

Part of the City of Lancaster's success comes from its attractive historic downtown. The downtown and surrounding neighborhoods have seen substantial investment and projects during 2018. With the historic Shaw's Restaurant and Hotel closing in March 2018 after 70 years in business, Main Street Bistro owner, Mike Cotter, purchased the old Shaw's Restaurant and moved his restaurant to the downtown area. He renamed the restaurant to The Downtown Bistro which opened July 2018. The new menu resembles his old menu, but with some of Shaw's favorites added. Destination Downtown Lancaster and the Fairfield County Revolving Loan Fund assisted in the opening of downtown's newest craft brewery, Double Edge Brewing. The Fairfield County Revolving Loan fund supported the company with an equity loan of \$75,000. Double Edge Brewing Company renovated the building at 156 W. Chestnut St. for a 10-barrel brewery house and a 70-seat taproom which opened its doors in March 2018 employing 6 people. The former Lodge in downtown Lancaster at 129 East Main Street became Maria's Mexican Restaurant in May 2018, employing 10 people. The restaurant has 40 tables throughout the building and the patio and will rent the ballroom out for various private functions. In May, the Fairfield County Visitors and Convention Bureau opened its new location at 205 West Main Street in downtown Lancaster. Since moving to its new location, the Visitor's Bureau has seen an increase in foot traffic, rolled out a large project called Route 33 Brew Trail to showcase six breweries in the U.S. corridor, BrewDog, Brewery 33 Hocking Hills, Combustion Brewery and Taproom, Double Edge Brewing Company, Loose Rail, and Rockmill Brewery, and is working on a covered bridge trail that showcases the County's 18 original covered bridges. In September, Bootleggers moved its bar from 434 North Columbus Street to downtown Lancaster at 147 West Main Street, formerly Suzannah's Gallery and Taproom. The extra space will allow for larger live musical acts, more beer taps, and an area for games like cornhole, darts, euchre, as well as others.

In 2018, Planet Fitness purchased the former Carnival Foods building in the Plaza Shopping Center on Memorial Drive and began renovations in November. The 24 hour, seven days a week fitness center will occupy 22,000 square feet of the 70,000 square-foot building and feature 100 cardio machines such as treadmills and elliptical machines, along with weight training equipment. Planet Fitness will employ 15 to 20 people and opened in January 2019.

In February 2018, the former Tavern on the Mill underwent renovations converting the building into an event center on the ground floor with the second floor potentially housing four apartments. The ground floor event center holds about 300 people. Estimated cost of the renovation including the purchase of the building is \$2 million dollars.

In May 2018, Fairfield Medical Center broke ground for a new 85,000 square-foot three-level, state-of-the-art community center of medical care and wellness building. The facility will have an emergency department with 12 rooms and one trauma bay, integrated diagnostic imaging and outpatient laboratory, a medical/fitness level, clinic, and a women's health center. The facility cost is projected to be between \$20 million and \$30 million and will open the summer of 2019 employing approximately 130 persons.

The City of Pickerington

With a median age of 35.1 years and a median household income of \$85,320, the City of Pickerington is a community that is attracting younger, educated workers.

There was nearly \$21 million invested in new construction and expansion within the community in 2018. The City of Pickerington's core commercial district, the S.R. 256 Corridor, was a hub of economic activity. During 2018, Roosters, one of the most popular dining spots in the City, nearly doubled the size of its Pickerington location when it converted the 4,751 square foot space next door (formerly Lomonico's) into a party room with additional dining space. Also, Kroger is investing in a \$4 million remodel at its Hill Road N. location. Work began on the project in July 2018 and was completed in February 2019. The store will have an expanded selection of groceries as well as prepared foods area. The 25,413 square foot tenant space at 1075 Hill Road N. is getting a \$100,000 update. The Get Air trampoline park will be the first destination of its kind for the Pickerington area. AR Workshop is a new DIY design studio that opened in 2018. Classes, parties and other events are held in the 1,388 square foot arts and crafts workshop located at 1039 Hill Road N. inside the Windmill Square Plaza. The newly constructed 19,378 square foot Volunteers of America retail store and donation center opened its doors to the Pickerington community in March 2019.

The \$3 million project is located on Old Diley Road between Kroger and Pediatric Associates.

In June 2018, construction was completed on the new 5,202 square foot office building for Marcoin Business Services on Courtright Drive. The \$400,000 project began in January 2018 and was completed within six months.

Redbud Commons is a new housing community being developed off of Diley Road. It will consist of 19 single-story, Housing for Older Persons Act (HOPA) compliant multi-family buildings with attached garages. The development will also include a single story community center, community garden, and other amenities. Construction completion is estimated for the spring of 2019.

The \$9.5 million Trilogy Health Services facility located in the Morehead Farms development on Diley Road, was permitted on July 2, 2018 and construction is currently underway. Once completed, the 88,113 square foot, two-story building will have 103 units for skilled nursing, assisted living, and related health services.

Between 2014-2016, the City applied for and received grant funding totaling \$10.55 million from Ohio Department of Transportation Safety Program and Mid-Ohio Regional Planning Commission (MORPC) for improvements to the intersection of State Route 256 and Refugee Road. In July 2018, the City received an additional grant for \$250,000 from the Ohio Department of Commerce. This grant will be in collaboration with the Fairfield County Transportation Improvement District (TID). The total grant funding in the amount of \$11 million along with \$4.4 million in tax increment financing revenues will allow the City to widen the intersection at State Route 256 and Refugee Road, widen Refugee Road in front of the Ohio Health property, and widen Refugee Road west of Ohio Health. Design work began in 2015, right-of-way acquisition services and utility relocation was completed during 2018, right-of-way property acquisition continued during 2018, and construction began in late 2018.

The City of Pickerington with assistance from the Fairfield County Economic Development Department secured a major victory in retaining the City of Pickerington's largest employer. R.G. Barry, an internationally known footwear and lifestyle provider and manufacturer of Dearfoams slippers, Foot Petals premium insoles, and Baggalini handbags, agreed to an economic development incentive to remain within the City of Pickerington for 15 years. The leadership of R.G. Barry agreed to retain 100 employees and add 20 new employees over the course of fifteen years. The corporate headquarters will also add a fitness center and provide modern updates to the building including conference and workspaces.

Other Growth in the County

Violet Township made a major investment to help provide amenities currently lacking from its community. It purchased the WigWam property for \$2.7 million. The buildings will be repurposed to serve as township offices and a convention center and event space. Part of the land will be donated to the Fairfield County Park District with the rest being used to target development of a hotel and an office building. The Violet Township Fire Station 521 at 21 Lockville Road replaced its 5,000-square foot building which was built in 1953 with a new 16,000-square foot station in July 2018. The new \$6.1 million station, which includes an indoor training tower, a weight room, and a living area, was financed by a 3.8 mills permanent levy voters approved in 2014. The Pickerington Area Chamber of Commerce signed a 15-year lease agreement to rent office space at the new fire station.

In January 2018 AIT Environmental Technologies, a mold-remediation company based in Florida, opened an office in Carroll to serve as the maintenance provider for all Dollar General Stores in the area. The Carroll office, employing nine people, will serve about 1,400 stores in Ohio, Indiana, Illinois, West Virginia and Pennsylvania. The company has a number of other private, governmental, and military clients. Assistance from the Fairfield 33 Development Alliance was a key in settling in Carroll.

Fairfield County

The Ohio Development Services Agency predicts that between 2010 and 2040 that Fairfield County will grow by 27.8 percent to approximately 186,810 total residents. Current trends support this assumption. Since 2010, the County has grown 6.2 percent and is the fifth (out of 88) fastest growing county in Ohio. The median household income was \$63,424 in 2018. Much of this growth has been of highly educated, highly compensated professionals. These individuals have concentrated in the Northwest portion of the County.

While approximately 48 percent of Ohio's 88 counties experienced negative population growth in 2018, Fairfield County's population grew to 155,782, an increase of 1,049 people from 2017, ranking it ninth in population growth from 2017 to 2018 in the State of Ohio.

Fairfield County is one of only eleven counties in Ohio with an annual growth rate of more than 3.3 percent between 2010 and 2017. Fairfield County's growth rate of 5.6 percent is the fifth highest among Ohio's 88 counties. Delaware County in Central Ohio leads the State in annual population growth with a 14.5 percent average between 2010 and 2017.

At 4.0 percent, Fairfield County's 2018 unemployment rate is slightly lower than the 4.3 percent annual rate in 2017. The County's rate is lower than the State average of 4.6 and slightly higher than the National average of 3.9.

**Unemployment Rates for 2010-2018
(Not seasonally adjusted)**



Long-Term Financial Planning

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

The Board of County Commissioners target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund estimated revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain

a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five-year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2018, the minimum unassigned fund balance fell below the targeted range. The County will use budget strategies to replenish the unassigned fund balance within three years. These budgeted strategies are shown in Note 26. For 2019, small pay increases for all employee salaries and related fringe benefits were allowed and an increase of 3 percent for elected official salaries per Ohio Revised Code. Health insurance rates increased 5 percent. 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.

The County purchased the former Eagle Gazette Newspaper building located on West Chestnut Street in Lancaster for a records center. The property includes a 16,320 square foot office building, which will be used for office space in connection with the records center including a conference room to use for training. The records center will provide an efficient, downtown location for archived records under one roof. The total cost of the project is approximately \$2.55 million which includes the building, renovations, furniture, fixtures, and equipment. The purchase and remodeling of the building are sourced from a surplus of monies from the Clerk of Courts Certificate of Title program and from the County's General Fund. The building and property were purchased in August 2017. The renovations began in September 2018 with an opening date in May 2019.

The County is repurposing the building at 108 N. High Street which formerly housed the Detective Bureau. The building will have workstations for Real Estate Assessment, Geographical Information System, and Mapping departments along with conference rooms to hold Board of Revision meetings and hearings. The historic significance of the building will be maintained while the infrastructure, mechanical, and electrical systems will be improved for modern standards. The Real Estate Assessment fund will cover the estimated \$2 million project. Architectural designs and plans began in 2018 with construction starting in 2019.

In the spring of 2018, the Decorative Arts Center of Ohio (DACO), a not-for-profit organization that manages the museum at the Reese Peters House in Lancaster, received a parking lot upgrade. The building grounds are owned by the County. The County worked with the Ohio Facilities Construction Commission to finalize a \$60,000 grant to assist with the \$97,854 project. Local dollars of \$37,854 were used to complete the project. The parking lot upgrade improved vehicular mobility and met ADA standards while preserving the current parking stalls.

During 2017 and 2018, the County constructed a new equipment storage building on Baldwin Drive. The improvements were made possible by support of the General Fund, Emergency Management and Homeland Security grant funding, and surplus monies from the Clerk of Courts Certificate of Title program. The new Emergency and Facilities Management Center will house assets of the County, such as the Emergency Management and Homeland Security department command vehicle and other County vehicles as well as office space for the Emergency Management and Homeland Security, the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, Coroner, and facilities management departments. Total cost of the project, including purchase of the building in 2016, to date is approximately \$1,505,000. Renovations for office space is expected to be completed by late 2019.

Fairfield County acquired the Greenfield Township Water and Sewer District, reported as a merger of operations, to improve operations for residents. Utilities' customers increased 4.7 percent for Sewer and 4.9 percent for Water, increasing the totals to 6,574 for Sewer customers and 5,916 for Water customers. For additional information related to the merger, see Note 3. The County also acquired land in Violet Township in the amount of \$1,021,020 for future wellfield expansion for business-type activities.

Relevant Financial Policies

The County will strive to ensure that the budget is structurally balanced so that current year revenues and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects.

County agencies and departments are encouraged to maximize the use of State and federal revenues to help preserve general revenues for other needs.

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

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

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

The County Auditor's Finance Internal Control Manual assists all County departments in day-to-day accounting procedures and practices.

The County Commissioner's conduit debt and debt management policy provides guidance on the structure of debt issuance, identifies policy goals, and commitment to long-term financial planning, including a multi-year capital improvement plan. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least three percent or more.

Major Initiatives

The Fairfield County Economic and Workforce Development Department (Department), also known as Economic Development, works to administer, design, and implement plans and programs to stimulate the economy as well as workforce development. The Department's major areas of work include new business attraction, business retention and expansion, and small business development. The Department is also the administrative agent for the Workforce Innovation and Opportunity Act (WIOA), a federal program designed to assist unemployed adults and young adults become productive members of society by receiving training and assistance to obtain meaningful employment. The Department serves as the administrative agent for Fairfield, Pickaway, Hocking, Vinton, and Ross Counties which includes one-stop-employment centers and career services providers for each of the counties. The Area 20-21 Workforce Development Board, which is directed by the Department, identified three priorities: Increased participation in apprenticeship programs; helping K12 schools create more work-ready graduates; and increasing awareness of WIOA programs to local businesses. Measurable progress is being made across these three overarching goals including the contracting of a full-time business services representative to showcase how OhioMeansJobs Centers can assist them in finding qualified workers and the unveiling of a new website for the Area, which has rebranded itself South Central Ohio Workforce Partnership.

The Department administers four programs related to economic development including the Revolving Loan Fund (RLF). RLF can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. The RLF has access to two separate pools of money: The Economic Development Administration Revolving Loan Fund (EDA RLF) and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of State of Ohio CDBG dollars in other forms. Since program inception, 75 loans have been made with EDA funds and 20 with CDBG RLF funds. Over \$3.5 million in EDA RLF and \$1.0 million in CDBG RLF

money has been leveraged with more than \$26 million in private financing to create or retain approximately 1,685 jobs in Fairfield County.

The year 2018 was a productive year for the Fairfield County Revolving Loan Funds (RLF), located in the Economic Development Assistance Grant (EDA) and the Community Development Block Grant (CDBG) Special Revenue Funds. The Committee approved one Economic Development Assistance Revolving Loan and one Community Development Block Grant Revolving Loan to assist in job creation and quality of life improvements for the citizens of Fairfield County. Titan Industrial Plastics was the recipient of a \$25,000 loan out of a total project cost of \$97,950 for the purchase of machinery and equipment. Porter's Coffee House also received \$50,000 loan out of a total project cost of \$337,000 for the purchase of machinery and equipment. As a result of these loans, three new positions will be added to Fairfield County's economic base. Each RLF recipient has a two-year window from the closing of the loan to create or retain the jobs required by EDA and CDBG guidelines (for every \$25,000 borrowed one full-time equivalent job must be created).

The County Workforce Development Training Grant can be used to incentivize companies locating or expanding in the County. The first training grant was awarded this year to RR Donnelly, which was adding 30 jobs. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five-member board meets on a regular basis to discuss continuing efforts to promote the availability of the port as a financing alternative for projects. The Fairfield County Port Authority had its first project in 2018. Variety Floors, a flooring company in Carroll, needed to expand its warehouse space. The County owned excess property of .75 acre across the street from Variety Floors. The Port Authority approached the County about transferring the land to the Port Authority so it could be sold to Variety Floors to help retain the business in its current location. Variety Floors purchased the land for \$55,000 to build a 10,000 square-foot warehouse and outlet store. The County received the proceeds from the sale. The Department also employs Enterprise Zone agreements to incentivize new job creation or retention and is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations.

As of December 31, 2018, one Enterprise Zone agreement was active representing more than \$2.5 million in capital investment and total retained and new payroll of \$4,669,000. The agreement created 22 employment positions and retained 298 positions as a result of the Enterprise Zone Agreement.

The staff of the Fairfield County Economic and Workforce Development Department serve as the support for the Fairfield 33 Development Alliance. This public-private nonprofit organization was formed in 2007 to market the U.S. Route 33 area, retain and expand existing companies and attract new investment. The economic development departments of the cities of Pickerington, Canal Winchester, and Lancaster, and Violet Township as well as the staff to the Fairfield County Economic and Workforce Development Department assist each other in helping move projects from conception to reality and is a strong collaboration between not only various government entities but the private sector as well.

The Fairfield 33 Development Alliance sent representatives from the City of Lancaster, the City of Canal Winchester, and from the Fairfield County Economic Development to specialty trade shows to promote the advantages of doing business in Fairfield County. In 2017, the Fairfield 33 Development Alliance also defined three strategic goals for the future which they continued to work towards in 2018. By the year 2027, the Fairfield 33 Development Alliance strives to add 7,500 new jobs, attract half a billion dollars in investment, and increase the average wages of employees in Fairfield County by 25 percent. The year 2016 was set as the baseline for goal attainment. The Alliance is making steady progress towards the achievement of these ambitions. Between 2016 and 2018, 1,272 new jobs were added and wages across all industries are up 6 percent. In total, the Alliance is directly responsible for new investments of \$175,600,000.

Some of the County's top employers are from the manufacturing sector. To attract a new generation of workers to the skilled trades field, the Fairfield 33 Development Alliance in partnership with Ohio University Lancaster sponsored its' second annual Engineering and Technology Camp. The camp was aimed at middle schoolers and freshman who spent a week touring local employers and getting hands on experience

in the Ohio University Lancaster Engineering Technology lab. The week-long curriculum ended with a demonstration of plastics objects that the students created. Manufacturing Day events has been expanded to include five local school districts and six local manufacturers. This initiative helps introduce students to manufacturing as a career. In 2018, the camp was expanded to include high schoolers and graduates of the previous camp. Grants from AEP Ohio and SouthCentral Power helped create this additional camp which focused on automation.

Through the Fairfield 33 Development Alliance, the Fairfield County Economic and Workforce Development Department partnered with the Fairfield County Educational Services Center to create the Fairfield County Career Readiness Endorsement. This endorsement certifies that students have a good work ethic, good attendance, and are ready to enter the workforce after they graduate high school. Six school districts and more than 30 businesses worked with the Alliance on this initiative. The goal is to provide career pathways for students that don't leave the area for college or the armed forces. South Central Power through its Foundation awarded a \$5,000 grant to the Fairfield 33 Development Alliance to market the program to students and parents.

In June 2018, the Fairfield County Port Authority received a \$50,000 grant from the U.S. Department of Agriculture to assist local manufacturers cut energy costs and increase efficiencies. The goal is to target manufacturers in fabricated metals and machinery since they are high users of utilities and could net the greatest savings. The County launched its Energize your Business Campaign in efforts to identify how new technology can be used to save local businesses thousands of dollars on heating, cooling, and lighting their facilities. The County works with Dynamix Energy Services to audit energy usage of local manufacturers. The grant will cover 75 percent of the cost of an energy audit with the business required to provide the remainder. Once the cost saving measures are identified, the Fairfield County Port Authority will work with its partners to secure long-term fixed-rate financing for the manufacturers so they can cost effectively invest in their facilities. The Fairfield County Port Authority is a discretely presented component unit of the County; however, no financial statements have been presented due immaterial activity during 2018.

Tourism can be a strong driver of economic development. One major tourism hot spot is Buckeye Lake. Fairfield County has the largest land area and population of any of the three counties that border Buckeye Lake. In May 2018, Fairfield County Commissioners accepted a \$495,000 Ohio Development Services Agency grant to help solve a stormwater drainage issue at Buckeye Lake. The grant lowers the burden on residents that are affected by the Ohio Department of Natural Resources dam reconstruction project. The Buckeye Lake Regional Corporation, (BLRC), formed in 2017, continues to help guide the growth of the area. The economic development department represents Fairfield County in this initiative. The Fairfield County Commissioners completed an economic impact study of the lake and were able to help speed up the process; originally the project was estimated to take a decade but through collaboration with the neighboring counties, Licking and Perry, the timeline was accelerated to only four years. The BLRC continues to work on building standards on and around the dam with plans to create a vibrant tourism destination in the next 10 years. Another tourism success in 2018 was Wand and Wizards Palooza, which brought thousands to Lancaster. Many local businesses had themed goods and activities at their locations. The event will become an annual attraction.

While Fairfield County continues to see development along its growth corridors, it is still committed to protecting farmland and the rural parts of the County. More than 60 percent of the County's landmass is used in agricultural production. The County is responsible for approximately \$106 million of sales with crop sales accounting for 79 percent and livestock 21 percent. Corn, soybeans, and wheat are the most prominent crops. Fairfield County Economic Development worked with Fairfield County's Regional Planning and Soil and Water departments to update a County land use plan to better identify areas of growth and help sustain the natural resources of the County.

Fairfield County Land Reutilization Corporation donated the Clarence E. Miller building, formerly housed by the Health Department, to Habitat for Humanity of Fairfield County in April 2018. The three acre property was appraised at \$130,000 in 2014 and was costing the County around \$80,000 in maintenance each year. Habitat for Humanity plans to renovate the building as a center for artists in residence, a gallery, and a place to host special events. The organization will use the money raised from these tourist attractions to finance building renovations and build housing for veterans across the County.

During 2018, Fairfield County earned two grants to support projects in Millersport and Sugar Grove. The first grant was a Community Development Competitive Set-Aside award of \$500,000 for Neighborhood Revitalization projects in the Village of Millersport. The Neighborhood Revitalization projects are designed to improve the quality of life, livability, and functionality of distressed residential areas. The second grant was a Community Development Critical Infrastructure award of \$200,000 for improvements to the Village of Sugar Grove's wastewater treatment plant.

During 2018, the Fairfield County Municipal Court was awarded \$156,878 from the Ohio Department of Rehabilitation and Corrections. This is a collaborative grant between Common Pleas and Municipal Courts to fund a probation officer who will be responsible for organizing and supervising community service workers (on probation and bond) and activities across Fairfield County to reduce the number of individuals being sent to prison and jail. The grant also funded laptops for probation officers, bus passes for probationers, funding for drug testing, electronic GPS monitors, and some limited funding for supplies for projects.

The Fairfield County Land Reutilization Corporation continues to return property to productive use, return property to the tax duplicate and accelerate economic or housing activity in Fairfield County communities. The Neighborhood Initiative Program is a reimbursable grant program of the Ohio Hardest Hit Fund Project. The funds are being used to stabilize property values by removing and greening vacant and blighted properties in targeted areas in an effort to prevent future foreclosures for existing homeowners. The acquisition process of the Neighborhood Initiative Program award began in late 2014 and will continue throughout 2019. During 2018, eleven new properties were acquired, seventeen properties were demolished, and seven properties are anticipated to be demolished in 2019. Fourteen properties were sold for the cost of acquisition and closing costs.

Fairfield County along with city, village, and township agencies, as well as the general public, continue to derive benefits from the Ohio Statewide Imagery Program. Through the County Auditor's Geographical Information Systems Department, the final year of the five year plan with Woolpert Incorporated included a new Spring high resolution flight, digital orthophotography at 3" pixel resolution. Digital orthophotography provides new imagery to accurately represent activities on the ground. The imagery can be incorporated into the Geographic Information System and is used heavily in daily business by the Geographic Information Systems and the Real Estate departments for appraisals. The digital orthophotography is available for daily workflows for all other county, city, village agencies, and for use by the public via the County Auditor's website. Additionally, in areas where substantial change has occurred, updates were incorporated into the existing county-wide 2-foot contour feature. The contour information is used by many agencies for preliminary design and planning for road and utility projects throughout the County. Additional benefits include identification of watershed boundaries, drainage, and water issues and identifying floodplain boundaries.

The County continues to realize savings from the 2014 implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings. The project has generated savings of approximately \$57,133 for calendar year 2018. The buildings use at least 35 percent less energy and generate at least 35 percent fewer greenhouse gas emissions. The applications were submitted for the designation by Dynamix Energy.

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. During 2018, efficiencies in the Employee Self Service module allows employees to change dependents, marital status, exemptions additional withholdings, beneficiaries, and work addresses through workflow thus eliminating the manual process the payroll department incurred in making those changes.

During 2018, Fairfield County was awarded a National Association of Counties Achievement Awards. The award is for Fairfield County's "Encouraging Environmental Stewardship" in the category of County Administration and Management.

In November 2017, the County voters approved a Children and Adult Protective Services Levy for 2.0 mills. One mill was for a renewal levy originally passed in 2009 plus an additional one mill. Collections began in January 2018.

In 2018, Fairfield County received a \$361,976 Targeting Community Alternatives to Prison (T-CAP) grant. The main use of the grant is for mental health and substance abuse treatment and evidence-based training for inmates. The grant is also used for medical services and equipment.

In 2018, Fairfield County adopted its first strategic plan. There was five focal points: fighting the opioid epidemic and implementing community responses; valuing employees and improving recruitment and retention of employees; improving technology and records retention services; improving business opportunities; and securing funding and monitoring expenditures to help meet growing demands on services. The County adopted twenty recommendations to demonstrate their value to their employees.

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, 2017. This was the 29th 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 2017 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 17th consecutive year the County has received this prestigious award.

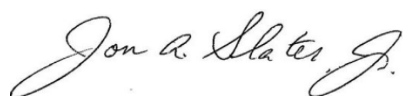
Acknowledgments

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

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

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

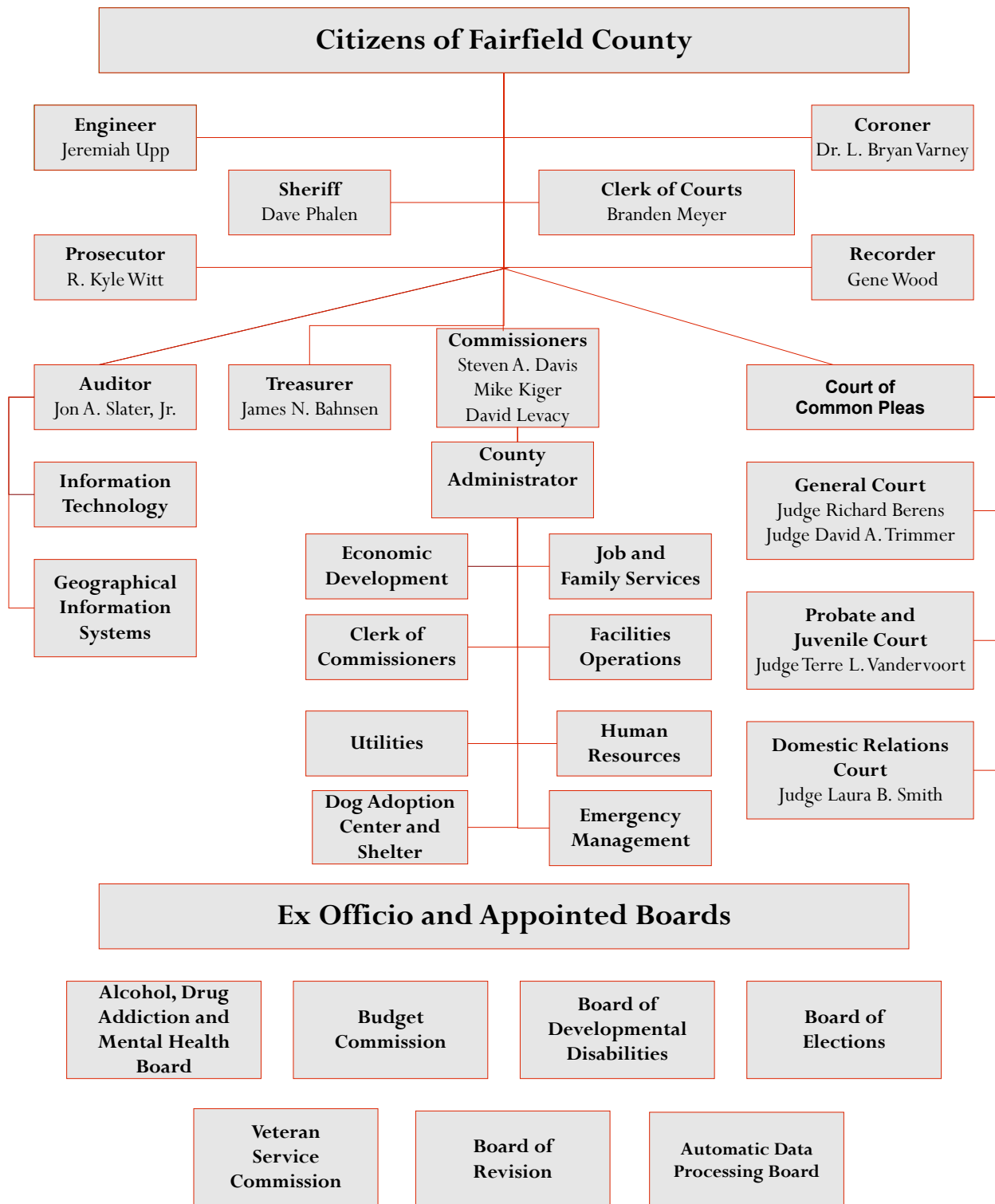
Respectfully submitted,



Jon A. Slater, Jr.

July 24, 2019

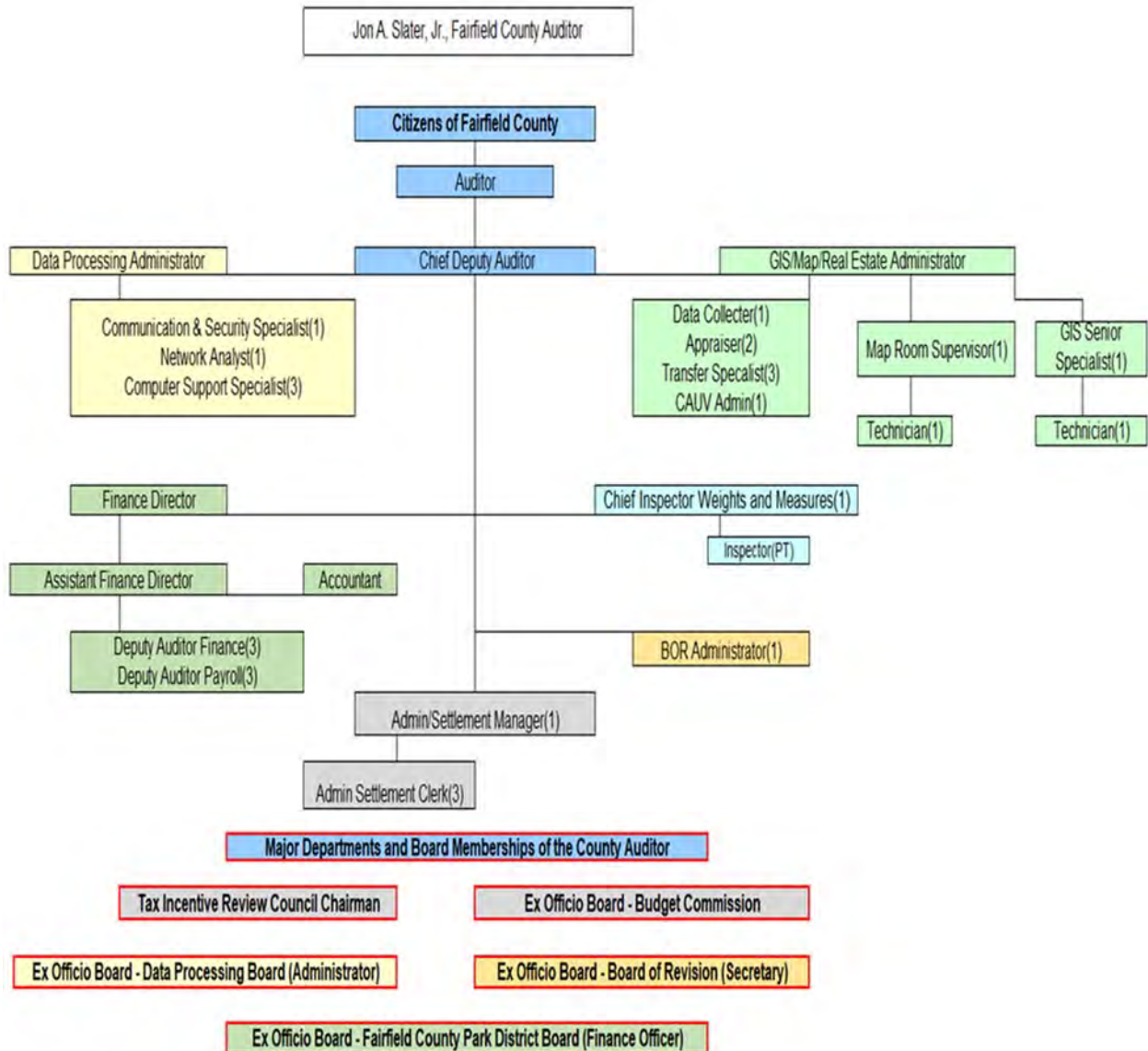
COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2018



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
December 31, 2018

Commissioners, County Administrator	Dr. Carri Brown
Human Resources, Director	Jeff Porter
Department of Job and Family Services, Director.....	Aundrea Cordle
Facilities Operations, Manager.....	Dennis Keller
Economic Development, Director	Rick Szabrak
Information Technology, Administrator.....	Mark Conrad
Geographical Information Systems, Administrator	David Burgei
Dog Adoption Center and Shelter, Warden.....	Todd McCullough
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director	Jane Hanley
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	Park Russell

**COUNTY AUDITOR MAJOR DEPARTMENTS AND BOARD MEMBERSHIPS
December 31, 2018**



Note: The numbers listed by the positions indicate the number of employees holding those positions. If there is no number shown, there is only one employee in that position.



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, 2017

Christopher P. Morrill

Executive Director/CEO

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Financial Section



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88 East Broad Street, 10th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio (the County), as of and for the year ended December 31, 2018, 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 audited 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.

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 such 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Fairfield County, Ohio, as of December 31, 2018, and the respective changes in financial position and cash flows thereof and the budgetary comparisons for the General, Community Services, Developmental Disabilities, and Child/Adult Protective Services funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We also noted on April 1, 2018, the operations of the Greenfield Township Water and Sewer District were merged with the County. We did not modify our opinion regarding these matters.

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* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions 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 derive from and relate 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 July 24, 2019, 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.



Keith Faber
Auditor of State

Columbus, Ohio

July 24, 2019

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Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2018
 (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, 2018. 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 2018 are as follows:

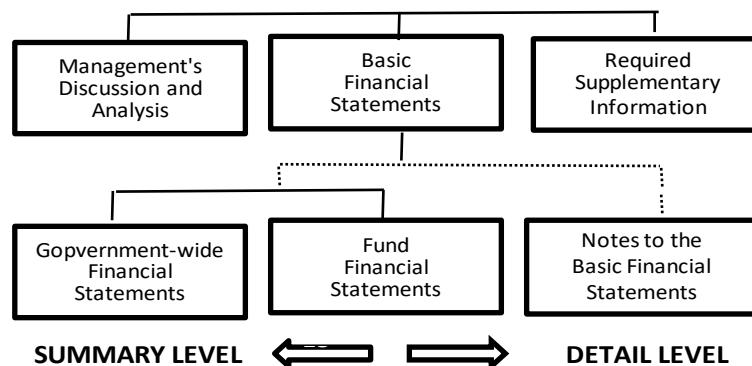
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2018, by \$246,803,581 net position. Of this amount, (\$31,298,826) was the deficit unrestricted net position portion.
- The County's total net position increased by 3.0 percent, or \$7,133,143 from the total net position at the beginning of the year 2018 as restated.
- At the end of the current year, the County's governmental activities reported total net position of \$187,090,100 an increase of \$2,654,151 from the prior year as restated. Of this amount, (\$47,795,409) is the deficit unrestricted portion.
- At the end of the current year, fund balance for the General Fund was \$18,311,564 which represents a 3.3 percent decrease from the prior year and represents 42.9 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$3,436,539 or 5.7 percent, during the current year.
- Net pension liability decreased \$20,133,266 or 30.9 percent during the year.
- The County reported a restatement to net position and fund balance due to a merger with Greenfield Township Water and Sewer District. See Note 3 for details.

Overview of the Financial Statements

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

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

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



Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2018
 (Unaudited)

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

The *fund financial statements* focus on the County's operations in more detail than the government-wide financial statements. The financial statements presented for governmental funds report on the County's 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 discretely presented component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, airport fuel operations, and internal service	Instances in which the County is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities • Statement of Revenues, Expenditures, and Changes in Fund Balances • Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities • Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual 	<ul style="list-style-type: none"> • Statement of Fund Net Position • Statement of Revenues, Expenses, and Changes in Fund Net Position • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2018
 (Unaudited)

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both financial and capital, and short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	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 22 through 25 of this report, are divided into three categories as follows.

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

Business-type Activities — The County provides services and then charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The County's sewer, water, and airport fuel operations are considered business-type activities. During 2018, the Airport Fuel Operations Enterprise Fund was closed during 2018 due to the transfer of operations, see Note 25, for further details.

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Discretely Presented Component Unit — The County includes financial data of the Fairfield County Airport Authority. This component unit is described in Note 1 of the Notes to the Basic Financial Statements. A component unit is a legally separate entity and may buy, sell, lease, and mortgage property in its own name. It can also sue or be sued in its own name.

Fund Financial Statements

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

- General Fund
- Community Services Fund
- Developmental Disabilities Fund
- Child/Adult Protective Services Fund

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 37 of this report.

Proprietary Funds — The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for 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 internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 38 through 42 of this report.

Fiduciary Funds — The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary fund. The fiduciary fund financial statement can be found on page 43 of this report.

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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 46 through 122 of this report.

Government-wide Financial Analysis

During 2018, as shown in the table below, the combined net position of the County's primary government increased \$7,133,143 or 3.0 percent. Net position reported for governmental activities increased \$2,654,151 or 1.4 percent and business-type activities increased \$4,478,992 or 8.1 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, 2018, with comparatives as of December 31, 2017

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
<u>Assets:</u>						
Current and Other Noncurrent Assets	\$ 142,006,380	\$128,489,389	\$ 22,901,938	\$21,677,957	\$ 164,908,318	\$ 150,167,346
Capital Assets	208,403,174	209,145,249	58,857,821	56,996,068	267,260,995	266,141,317
Total Assets	<u>350,409,554</u>	<u>337,634,638</u>	<u>81,759,759</u>	<u>78,674,025</u>	<u>432,169,313</u>	<u>416,308,663</u>
<u>Deferred Outflows of Resources:</u>						
Deferred Charge on Refunding	423,168	526,360	701,454	780,070	1,124,622	1,306,430
Pension	10,909,137	24,920,628	238,120	555,140	11,147,257	25,475,768
OPEB	2,183,709	381,748	49,206	8,888	2,232,915	390,636
Total Deferred Outflows of Resources	<u>13,516,014</u>	<u>25,828,736</u>	<u>988,780</u>	<u>1,344,098</u>	<u>14,504,794</u>	<u>27,172,834</u>
<u>Liabilities:</u>						
Current and Other Liabilities	10,956,854	7,821,961	1,381,699	1,026,107	12,338,553	8,848,068
Long-Term Liabilities:						
Due Within One Year	4,590,908	4,414,107	2,255,613	2,156,531	6,846,521	6,570,638
Net Pension Liability	44,045,019	63,731,519	969,170	1,415,936	45,014,189	65,147,455
Net OPEB Liability	28,822,309	27,160,253	655,052	611,940	29,477,361	27,772,193
Other Amounts Due In More Than One Year	37,323,426	38,681,563	17,484,724	19,559,970	54,808,150	58,241,533
Total Liabilities	<u>125,738,516</u>	<u>141,809,403</u>	<u>22,746,258</u>	<u>24,770,484</u>	<u>148,484,774</u>	<u>166,579,887</u>
<u>Deferred Inflows of Resources:</u>						
Property Taxes	37,956,435	36,248,443	-	-	37,956,435	36,248,443
Pension	10,762,809	969,579	238,198	13,150	11,001,007	982,729
OPEB	2,377,708	-	50,602	-	2,428,310	-
Total Deferred Inflows of Resources	<u>51,096,952</u>	<u>37,218,022</u>	<u>288,800</u>	<u>13,150</u>	<u>51,385,752</u>	<u>37,231,172</u>
<u>Net Position:</u>						
Net Investment in Capital Assets	172,552,741	172,092,772	41,363,567	39,080,265	213,916,308	211,173,037
Restricted	62,332,768	53,884,683	1,853,331	2,977,688	64,186,099	56,862,371
Unrestricted (Deficits)	(47,795,409)	(41,541,506)	16,496,583	13,176,536	(31,298,826)	(28,364,970)
Total Net Position	<u>\$ 187,090,100</u>	<u>\$184,435,949</u>	<u>\$ 59,713,481</u>	<u>\$55,234,489</u>	<u>\$ 246,803,581</u>	<u>\$ 239,670,438</u>

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension/OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

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In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability (asset) and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability (asset) and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. The OPEB implementation decreased net pension by \$27,381,557. The merger with Greenfield Water and Sewer District increased net position by \$1,752,637. The total net effect on the restatement of net position at December 31, 2017 decreased from \$265,299,358 to \$239,670,438.

At December 31, 2018, 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 \$213,916,308. 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 \$15,860,650. For governmental activities, the \$13,516,991 increase in current and other noncurrent assets is primarily due to increases in equity in pooled cash and cash equivalents, intergovernmental receivable, and property taxes receivable which were partially offset by decreases in cash and cash equivalents with fiscal agents. Equity in pooled cash and cash equivalents increased \$10,401,478 primarily due to the unspent bond proceeds issued for county building improvements, increases in property taxes, and grants which were offset by increases in legislative and executive, health, and human services expenses due to increase in the price of doing business. Capital outlay expenditures also decreased during the year. Intergovernmental receivables increased \$1,926,479 due to increases in federal and State grant sources. The majority of the increase was due to the County recognizing a receivable in 2018 from the Ohio Secretary of State in the amount of \$1,404,492 for the purchase of new voting machines for the board of elections department. Property taxes receivable increased \$1,476,356 due to an increase in the County's total assessed valuation in the amount of \$70,839,100 and due to the citizens of the County passing a 2.0 mill levy of which one mill was for a renewal levy originally passed in 2009 and one additional mill, in November 2017 for the Children and Adult Protective Services program with 2018 being the first full year of collections. The decrease in cash and cash equivalents with fiscal agents is due to an increase in claims activity during 2018 compared to 2017, the cash held by the third-party administrator is used to meet claims relating to the County's self-insurance program. On the Statement of Net Position and the Statement of Activities, the Internal Service Fund is combined with governmental activities. Liabilities in governmental activities saw increases in contracts payable and net OPEB liability which were offset by decreases in the net pension liability and the long-term liabilities due in more than one year. The OPEB liability increases represent the County's proportionate share of OPEB benefits attributed to active and inactive employees' past service minus plan assets to pay for these benefits. The net pension liability decrease represents the County's proportionate share of the OPERS and STRS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and OPEB liability. Contracts payable increased due primarily to the construction related to the Chestnut Street Records Facility, Engineer road and bridge projects, and airport runway projects. The decrease in long-term liabilities due in more than one year are primarily due to scheduled payments of general obligation bonds during the year. The decrease in capital assets for governmental type activities was due primarily to current year's depreciation exceeding current year additions.

Governmental activities deferred outflows decreased \$12,312,722 primarily due to a decrease in the County's proportionate share of contributions to OPERS relative to the contributions of all participating entities, which was offset by an increase in the County's OPEB proportionate share versus contributions of all participating entities.

Governmental activities deferred inflows increased \$13,878,930 primarily due to the increase in assessed valuation of real estate property and the additional one mill levy noted above and an increase in the County's pension/OPEB proportionate share versus contributions of all participating entities.

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The \$1,223,981 increase in business type activities current and other noncurrent assets is primarily due to an increase in cash balances. The business-type activities cash balances increased due to an increase in rates of 3 percent in 2018 and an increase in customers related to the merger with Greenfield Water and Sewer District, (See Note 3) which increased the average daily sewer and water treatments per day which results in increased charges to customers. Current and other liabilities increased in the amount of \$355,592 primarily due to the increase in contracts payable in the amount of \$216,054 due to the increase in construction projects related to the bonds issued in prior years. The remaining increases are throughout the current liabilities due to increases in customers and the average daily treatments mentioned prior. The decrease in overall outstanding debt has also attributed to the decreases in liabilities. The increase in business-type activities capital assets was primarily due to the County purchasing land for a new well field in the amount of \$1,021,020 and increases in construction projects related to debt issuances in prior years mentioned above.

Restricted net position was \$64,186,099 and unrestricted net position was deficit in the amount of (\$31,298,826). Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The County's net position, when viewed over time, may provide the reader with a useful indicator of the County's economic condition. The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2018, and a comparative analysis with the year ended December 31, 2017.

Primary Government - Statement of Activities
For the year ended December 31, 2018, with comparatives for the year ended December 31, 2017

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for Services	\$ 22,428,358	\$ 21,575,639	\$ 8,283,777	\$ 7,484,673	\$ 30,712,135	\$ 29,060,312
Operating Grants, Contributions, and Interest	36,193,839	32,455,386	-	-	36,193,839	32,455,386
Capital Grants, Contributions, and Interest	2,238,513	787,022	4,017,554	3,178,166	6,256,067	3,965,188
Total Program Revenues	60,860,710	54,818,047	12,301,331	10,662,839	73,162,041	65,480,886
General Revenues:						
Property Taxes	34,751,367	31,532,734	-	-	34,751,367	31,532,734
Permissive Real Property Transfer Taxes	2,273,302	2,346,583	-	-	2,273,302	2,346,583
Lodging Taxes	220,001	230,028	-	-	220,001	230,028
Sales Taxes	21,669,518	21,924,548	-	-	21,669,518	21,924,548
Intergovernmental	4,511,885	5,397,005	-	-	4,511,885	5,397,005
Unrestricted Interest	1,782,378	995,494	25,554	12,276	1,807,932	1,007,770
Unrestricted Contributions	-	-	-	-	-	-
Gain on Sale of Capital Assets ...	-	-	-	-	-	-
Other	1,412,452	977,128	108,183	22,240	1,520,635	999,368
Total General Revenues	66,620,903	63,403,520	133,737	34,516	66,754,640	63,438,036
Total Revenues.....	127,481,613	118,221,567	12,435,068	10,697,355	139,916,681	128,918,922
Expenses:						
General Government:						
Legislative and Executive	18,315,766	16,677,471	-	-	18,315,766	16,677,471
Intergovernmental	2,369,951	2,034,601	-	-	2,369,951	2,034,601
Judicial	7,729,150	8,133,551	-	-	7,729,150	8,133,551
Public Safety	24,893,757	24,909,645	-	-	24,893,757	24,909,645
Intergovernmental	221,621	211,978	-	-	221,621	211,978
External Portion	558,145	565,168	-	-	558,145	565,168
Public Works	12,516,225	12,698,739	-	-	12,516,225	12,698,739
External Portion	261,766	240,101	-	-	261,766	240,101
Health	24,988,893	23,580,852	-	-	24,988,893	23,580,852
Human Services	30,653,725	27,734,143	-	-	30,653,725	27,734,143
External Portion	82,207	54,156	-	-	82,207	54,156
Urban Redevelopment and Housing	299,936	334,045	-	-	299,936	334,045
Intergovernmental	561,300	123,839	-	-	561,300	123,839
Transportation	-	461,105	-	-	-	461,105
Interest and Fiscal Charges	1,413,208	1,453,296	-	-	1,413,208	1,453,296
Sewer System	-	-	4,000,837	3,621,081	4,000,837	3,621,081
Water System	-	-	3,742,892	3,425,449	3,742,892	3,425,449
Airport Fuel Operations	-	-	249,217	-	249,217	-
Total Expenses.....	124,865,650	119,212,690	7,743,729	7,295,747	132,609,379	126,508,437
Increase (Decrease) Before Transfers and Special Items.....	2,615,963	(991,123)	4,691,339	3,401,608	7,307,302	2,410,485
Transfer in (out).....	127,795	-	(127,795)	-	-	-
Special Items.....	(89,607)	-	(84,552)	-	(174,159)	-
Increase (Decrease) in Net Position ...	2,654,151	(991,123)	4,478,992	3,401,608	7,133,143	2,410,485
Net Position - Beginning of Year *.....	184,435,949	N/A	55,234,489	N/A	239,670,438	-
Net Position - End of Year.....	\$187,090,100	\$184,435,949	\$ 59,713,481	\$ 55,234,489	\$246,803,581	\$ 7,133,143

* 2018 restated for merger with Greenfield Township Water and Sewer District effective January 1, 2018, does not include this activity. See Note 3 for additional details on the restatement.

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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$390,636 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,233,899. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$124,865,650	\$7,743,729	\$132,609,379
OPEB expense under GASB 75	(2,179,501)	(54,398)	(2,233,899)
2018 contractually required contribution	44,122	1,002	45,124
Adjusted 2018 program expenses	122,730,271	7,690,333	130,420,604
Less: Total 2017 program expenses under GASB 45	119,212,690	7,295,747	126,508,437
Increase in program expenses not related to OPEB	<u>\$3,517,581</u>	<u>\$394,586</u>	<u>\$3,912,167</u>

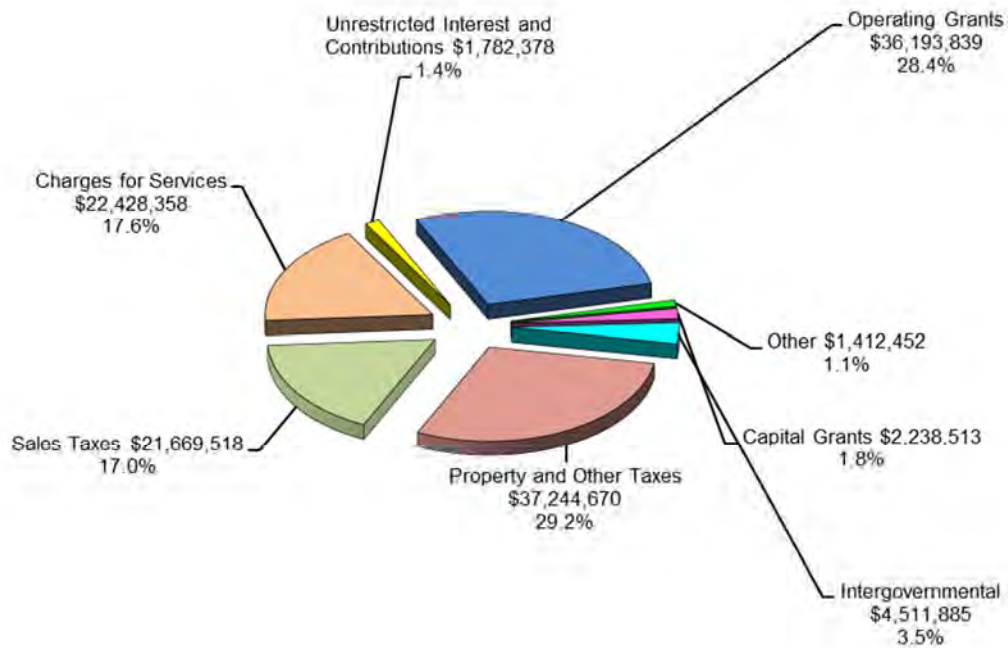
Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 30.2 percent of total governmental revenues, with taxes providing 46.2 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 2018 were \$38,432,352. The increase in operating grants, contributions, and interest is due mainly to changes in the legislative and executive program in the amount of \$1,441,039 in 2018 as compared to \$2,369 in 2017, human services program in the amount of \$15,807,783 in 2018 as compared to \$14,081,946 in 2017, and in the area of urban redevelopment and housing in the amount of \$1,431,412 in 2018 as compared to \$239,909 in 2017. These areas were offset by a decrease in the judicial program from \$1,747,748 in 2017 to \$1,182,320 in 2018. Property, permissive real property transfer, and lodging taxes revenues were \$37,244,670 (29.2 percent of total governmental revenues) while sales taxes were \$21,669,518 (17 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined, provided 76.4 percent of the County's total governmental revenues. Intergovernmental revenues increased from the prior year primarily due to increases in State and federal grants received by Alcohol, Drug Addiction, and Mental Health Board, Children Services, and Target Community Alternative to Prison programs in providing health and human services. These increases were offset by a decrease in State and federal grants received by Developmental Disabilities in providing health services. Permissive real property transfer taxes and sales taxes remained fairly constant from the prior year.

The County received \$22,428,358 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.

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Revenues by Source – Governmental Activities



Human services activities, excluding the external portion, comprised \$30,653,725 or 24.5 percent of total expenses. Public Safety activities, excluding intergovernmental and the external portion, comprised \$24,893,757 or 19.9 percent of total expenses. The County's health services activities accounted for \$24,988,893 or 20.0 percent of total expenses. The human services and health expenses increased primarily due to the recognition of the net pension and OPEB liabilities and the large number of employees located in these service areas. This increase was offset by an increase in operating grants, contributions, and interest.

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 \$64,004,940.

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Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2018

Program Activity	Program 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	\$ 18,315,766	\$ 8,383,397	45.77%	6.71%
Intergovernmental	2,369,951	2,369,951	100.00%	1.90%
Judicial	7,729,150	5,230,183	67.67%	4.19%
Public safety	24,893,757	20,128,007	80.86%	16.12%
Intergovernmental	221,621	14,492	6.54%	0.01%
External Portion	558,145	40,325	7.22%	0.03%
Public works	12,516,225	2,359,204	18.85%	1.89%
External Portion	261,766	18,912	7.22%	0.02%
Health	24,988,893	14,590,869	58.39%	11.69%
Human services	30,653,725	10,021,381	32.69%	8.03%
External Portion	82,207	5,939	7.22%	0.00%
Urban redevelopment and housing	299,936	(1,132,228)	(377.49%)	(0.91%)
Intergovernmental	561,300	561,300	100.00%	0.45%
Interest and fiscal charges	1,413,208	1,413,208	100.00%	1.13%
Total expenses	<u>\$124,865,650</u>	<u>\$ 64,004,940</u>		<u>51.26%</u>

Business-type Activities

The net position for business-type activities increased from 2017 by 8.11 percent due mainly to the increase in customers and the 3 percent increase in rates. The major revenue source was charges for services in the amount of \$8,283,777. As noted previously, the Greenfield Water and Sewer District merged with the County in 2018 which also contribute to changes between 2017 and 2018.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds — The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in accessing the County's financing requirements. In particular unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

At December 31, 2018, the County's governmental funds reported combined ending fund balances of \$75,692,017, an increase of \$7,922,647 in comparison with the prior year balances. The primary reason for the increase in fund balances is due to increase in State and federal grants in the Alcohol, Drug Addiction, and Mental Health Board, Children Services, and Target Community Alternative to Prison funds. The increase in these State and federal grants were offset by a decrease in State and federal grants received by Developmental Disabilities and due to increases in expenditures. \$3,069,680 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance restrictions, see Note 2 – Fund Balance Reserves and Note 26 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2018, unassigned fund balance was \$4,343,490 while total fund balance was \$18,311,564. 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.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

Unassigned fund balance represents 10.2 percent to total General Fund expenditures, while total fund balance represents 42.9 percent of General Fund expenditures.

The fund balance of the County's General Fund decreased by \$625,822 during the current fiscal year compared to a \$23,515 increase in the prior year. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenues increased \$818,087 from the prior year while General Fund expenditures increased \$1,474,911 from the prior year. The largest increases in revenues were in charges for services and interest. The increases in charges for services were primarily due to the cost of services provided to townships and school districts by the Sheriff department. The increase in interest is due to increase in interest rates of various types of investments and the increases in cash balances available for investing throughout the year. The largest increase in expenditures is in the legislative and executive program. This increase is primarily due to increase in capital outlay expenditures by Board of Elections and increases in salaries, fringe benefits, and other expenditures by Prosecuting Attorney department which were offset by a decrease in capital outlay expenditures in the Maintenance department.
- Other financing sources (uses) increased by \$97,094 primarily due to an increase in transfers in of \$116,859. The primary reason for the increase in transfers in is due to the General Fund receiving unexpended or surplus fund balances from several Special Revenue funds and \$40,000 from the Nonmajor Airport Fuel Operations Enterprise Fund due to the transfer of operations, see Note 25, which was offset by a \$24,350 decrease in the sale of capital assets.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2018 was \$934,457 compared to prior year of \$745,017. Revenues increased \$826,529 mainly due to an increase in charges for services from shared cost contracts and an increase in intergovernmental revenues from State and federal grants. Expenditures increased by \$558,925 which is a direct result of expenses as a result of increases in State and federal funding and charges for services. Other financing sources (uses) decreased \$5,625 as a result of a decrease in transfers in and sale of capital assets. There was an overall net increase in fund balance in the amount of \$189,440.

The fund balance of the Developmental Disabilities Fund at year-end is \$18,151,530, an increase of \$2,921,774 or 19.2 percent, from 2017. The increase in fund balance was primarily due to revenues exceeding expenditures by \$3,521,353. The largest increase in revenue is reflected in property taxes in the amount of \$100,244 resulting from the triennial update of real property assessed values in 2016. Expenditures increased by \$78,624. Other expenditures increased due to an increase in a waiver match of \$568,590 and fringe benefit increases. These increases were offset by decreases in salaries, contractual services, materials and supplies, and capital outlay.

The fund balance of the Child/Adult Protective Services Fund at December 31, 2018 is \$5,591,034, an increase of \$3,155,812 from the prior year. The increase in fund balance is primarily due to an increase in property taxes resulting from the passage of a one mill renewal levy and an additional one mill tax levy in 2017 for each one hundred dollars of valuation for ten years. Collections on the new levy began in 2018. Expenditures increased by \$494,391 which was due to costs in providing services resulting from increases in caseloads and other additional services provided through the new levy approved in 2017.

Proprietary Funds

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$3,179,757 and \$1,532,965, respectively. During 2018, Greenfield Township Water and Sewer District merged with the County which became effective on January 1, 2018. Due to the merger, revenues and expenses showed an increase compared to 2017. The increase in net position in the Sewer and Water Funds can also be attributed to an increase in charges for services due to an increase in customers, an increase in the average daily treatments, and a 3 percent increase in rates. Capital contributions in the Water Fund decreased from \$2,332,059 in 2017 to \$1,789,762 in 2018. This decrease in the Water Fund is mainly due to decreases in capital grants due to the forgiveness of a portion of the Ohio Water Development Authority loan. In 2017, there were no contributions from developers. During 2018, contributions from developers were received in the amount of \$1,437,302 in the Sewer Fund and \$794,627 in the Water Fund. The Sewer and Water Funds had decreases in interest and fiscal charges which is due to the decrease in outstanding balances from 2017 to 2018 and the current refunding of Sewer and Water bonds in 2018, see Note 17 for more information on the current refunding. The increase in operating expenses is primarily due to an increase in contractual services, materials and supplies, depreciation, and salaries which is due to an increase in customer services and the merger of the Greenfield Township Water and Sewer District.

The County became self-insured for health and prescription drug insurance on January 1, 2017. The County has seen an increase in claims activity and claims payable during 2018 in the Internal Service Fund.

General Fund Budgetary Highlights

The County made revisions to the original appropriations, including other financing uses, approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 3.9 percent or \$2,047,723. The legislative and executive and public safety reflected the largest increases in appropriations and were offset by a decrease in appropriations in transfers out. The \$1,943,510 increase in legislative and executive appropriations was primarily due to increases in capital outlay of \$2,103,492 in the Board of Elections department. The Board of Elections department appropriated the money in 2018 but the money was not spent during 2018 due to the timing of the expenditure. The increase in public safety is primarily due to the unanticipated revenue from the Ohio Secretary of State for the payment of voting equipment. The increase in public safety is primarily due to increases in fringe benefits of \$75,732, contractual services of \$171,840 and materials and supplies of \$188,082 which were offset by a decrease in capital outlay of \$40,791 in the sheriff department. The decrease in transfers out is due to less money being required for capital related projects in the capital project funds. These adjustments were due to changes in the individual department spending levels due to changes in 2018 departmental planning and unanticipated expenses. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$3,779,246 due in part to general government legislative and executive of \$2,583,288, human services of \$473,582, judicial of \$340,203, and public safety of \$265,942.

The County's budgeted revenues, including other financing sources, increased by 3.2 percent primarily due to increases in estimated intergovernmental revenues of \$1,404,492 and decreases in transfers in of \$51,450. Actual revenues, excluding other financing sources, exceeded the final budget by \$6,448,113 primarily due to sales taxes, charges for services, interest, property taxes, intergovernmental, and other of \$2,122,552, \$1,879,440, \$929,504, \$411,757, \$401,677, and \$393,459, respectively. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2018, reflects a fund balance of \$13,348,254 which is \$8,655,463 better than initially projected in the original budget.

Fairfield County, Ohio
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(Unaudited)

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2018, and December 31, 2017, the County had invested \$267,260,995 and \$266,141,317, net of accumulated depreciation of \$180,713,170 and \$171,107,133, respectively, in a broad range of capital assets, as shown in the table as follows.

Capital Assets, Net of Depreciation
As of December 31, 2018, with comparatives as of December 31, 2017

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 6,050,301	\$ 5,931,539	\$ 3,275,664	\$ 2,254,644	\$ 9,325,965	\$ 8,186,183
Construction in Progress	3,679,186	2,562,407	667,073	520,597	4,346,259	3,083,004
Buildings and Improvements	55,481,759	57,825,249	13,245,885	13,991,554	68,727,644	71,816,803
Improvements Other Than						
Buildings	5,504,860	4,311,380	-	-	5,504,860	4,311,380
Equipment and Furniture	3,715,507	2,925,019	202,928	182,939	3,918,435	3,107,958
Infrastructure	131,997,140	133,570,622	41,249,325	39,828,716	173,246,465	173,399,338
Vehicles	1,974,421	2,019,033	216,946	217,618	2,191,367	2,236,651
Total Capital Assets, Net	<u>\$ 208,403,174</u>	<u>\$ 209,145,249</u>	<u>\$ 58,857,821</u>	<u>\$ 56,996,068</u>	<u>\$ 267,260,995</u>	<u>\$ 266,141,317</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$1,119,678 or 0.4 percent (a 0.4 percent decrease for governmental activities and a 3.3 percent increase for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. See Note 16 of the notes to the basic financial statements for additional capital asset related purchase commitments.

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

As of December 31, 2018, and December 31, 2017, the County had total debt of \$56,873,238 and \$60,309,777, respectively, as shown in the table as follows.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2018, with comparatives for December 31, 2017

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Special Assessment						
Bonds.....	\$ 610,783	\$ 703,414	\$ -	\$ -	\$ 610,783	\$ 703,414
General Obligation Bonds.....	36,209,289	37,413,175	13,710,147	15,407,594	49,919,436	52,820,769
Recovery Zone Bonds.....	-	-	2,665,000	2,750,000	2,665,000	2,750,000
Long-Term Loans.....	425,000	475,000	3,146,371	3,366,163	3,571,371	3,841,163
Capital Leases.....	86,132	193,009	20,516	1,422	106,648	194,431
	<u>\$ 37,331,204</u>	<u>\$ 38,784,598</u>	<u>\$ 19,542,034</u>	<u>\$ 21,525,179</u>	<u>\$ 56,873,238</u>	<u>\$ 60,309,777</u>

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

During 2018, the County's Record and Asset Storage Capital Project Fund received general obligation bond proceeds in the amount of \$1,010,000 for building improvements, Sewer and Water Enterprise Funds each received bond proceeds of \$1,755,000 due to the current refunding of a 2008 general obligation refunding bond, inception of capital leases in the amount of \$65,064 for governmental activities and \$26,158 for business-type activities, and Ohio Water Development Authority Water Loan proceeds in the amount of

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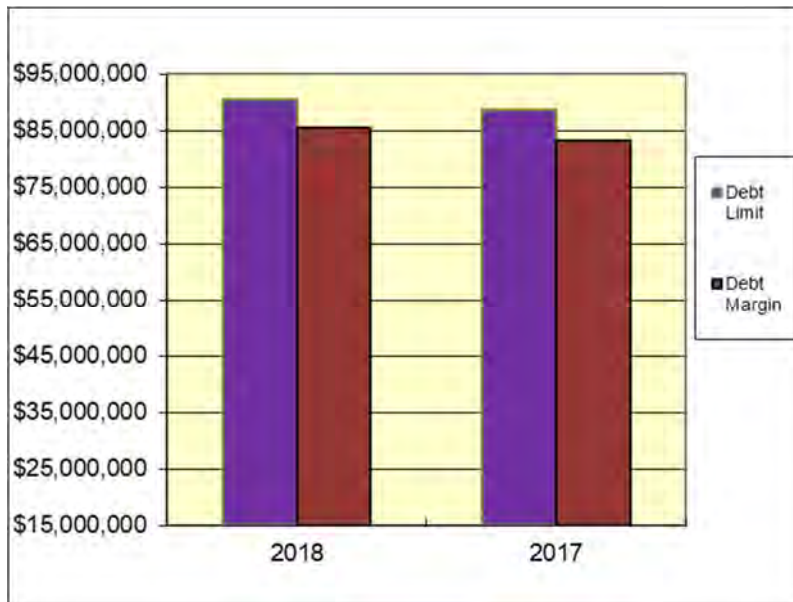
\$255,411. During 2018, the County repaid \$397,941 in long-term loans, had \$127,262 in loan forgiveness, paid down general obligation bonds including premiums and discounts by \$3,987,233, amount current refunded \$3,434,100 including premiums, paid down business-type recovery zone economic development bonds by \$85,000, and paid down special assessment debt including premiums by \$92,631. The County paid down capital leases by \$179,005. The net pension liability and net other post-employment benefits under GASB 68 and 75 are also reported as a long-term obligations that have been previously disclosed within the management's discussion and analysis.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$85,437,161 for 2018 and was \$83,221,608 for 2017. This is the additional amount of debt the County could issue. The debt margin increased \$2,215,553 from 2017 to 2018 due to an increase in overall assessed property values from the triennial update and a decrease in overall debt outstanding. The County's overall legal debt limit was \$90,558,385 for 2018 as compared to \$88,787,408 for 2017.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2018, is approximately \$31.7 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 increased in 2018 to \$3.68 billion from the prior year of \$3.61 billion. Real property taxes, local government, and casino revenues are expected to remain fairly constant in 2019.

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The various economic factors were considered in the preparation of the County's 2018 budget and will be considered in the preparation of future budgets. With the slight increase in elected officials' salaries in accordance with statute, a small increase in salaries and benefits, and no increase in health insurance rates, the Commissioners took a conservative budget approach for the General Fund in 2018 by allowing a few minimal increases for some department allocations and other operating expenses.

The 2019 General Fund budget was adopted at \$48.4 million, a decrease of 2.2 million as compared to the current 2018 budget. Decreases in the 2019 budget were largely due to the existence of one-time planned expenditures in 2018 for Board of Election equipment. The Board of Election equipment was ordered in 2018 at a cost of \$2.1 million, with the State covering \$1.4 million of that cost.

The 2019 budget allows employee pay increases that were consistent with those in 2018 and a few increases were allowed in other operating costs. Health insurance rates are expected to increase 5 percent in 2019. No new employees are added to the departments' table of organization. Allocations to special revenue funds and agencies are flat or within negotiated parameters.

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/Annual-finance-reports/Financial_Reports_lead_page.htm

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 74,303,751	\$ 19,936,559	\$ 94,240,310	\$ -
Cash and Cash Equivalents.....	-	-	-	328,591
Cash and Cash Equivalents in Segregated Accounts	53,954	835,660	889,614	-
Cash and cash equivalents with fiscal agents	240,245	-	240,245	-
Sales Taxes Receivable	5,879,449	-	5,879,449	-
Internal Balances.....	(7,539)	7,539	-	-
Inventory Held for Resale	-	-	-	43,501
Materials and Supplies Inventory	639,124	194,941	834,065	-
Permissive Motor Vehicle License Tax Receivable	155,577	-	155,577	-
Accrued Interest Receivable	268,082	95	268,177	-
Intergovernmental Receivable	15,647,413	3,016	15,650,429	84,321
Prepaid Items	616,693	18,713	635,406	1,825
Accounts Receivable	540,044	1,495,287	2,035,331	15,577
External Party Receivable	112,564	-	112,564	-
Lodging Taxes Receivable	43,922	-	43,922	-
Property Taxes Receivable	39,023,908	-	39,023,908	-
Notes Receivable	1,440,000	-	1,440,000	-
Loans Receivable	670,130	-	670,130	-
Special Assessments Receivable	625,580	404,778	1,030,358	-
Net Pension Asset	235,352	5,350	240,702	-
Net OPEB Asset	102,424	-	102,424	-
Investment in Joint Venture	1,415,707	-	1,415,707	-
Capital Assets not Being Depreciated	9,729,487	3,942,737	13,672,224	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	198,673,687	54,915,084	253,588,771	-
Total Assets	350,409,554	81,759,759	432,169,313	473,815
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	423,168	701,454	1,124,622	-
Pension	10,909,137	238,120	11,147,257	-
OPEB	2,183,709	49,206	2,232,915	-
Total Deferred Outflows of Resources	\$ 13,516,014	\$ 988,780	\$ 14,504,794	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Fairfield County Airport Authority
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 2,279,828	\$ 79,871	\$ 2,359,699	\$ -
Matured Compensated Absences Payable.....	13,746	-	13,746	-
Matured Capital Leases Payable.....	3,081	-	3,081	-
Matured Interest Payable.....	377	-	377	-
Intergovernmental Payable.....	2,020,395	89,680	2,110,075	10,688
Accounts Payable.....	2,806,917	177,478	2,984,395	9,860
External Party Payable.....	3,552	-	3,552	-
Contracts Payable.....	2,496,158	360,692	2,856,850	-
Retainage Payable.....	291,950	44,775	336,725	-
Accrued Interest Payable.....	31,850	45,166	77,016	-
Claims payable.....	1,009,000	-	1,009,000	-
Customer Deposits Payable.....	-	584,037	584,037	-
Long-Term Liabilities:				
Due Within One Year	4,590,908	2,255,613	6,846,521	-
Net Pension Liability (See Note 12)	44,045,019	969,170	45,014,189	-
Net OPEB Liability (See Note 13)	28,822,309	655,052	29,477,361	-
Other Amounts Due In More Than One Year ...	37,323,426	17,484,724	54,808,150	-
Total Liabilities	125,738,516	22,746,258	148,484,774	20,548
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance				
Current Year Operations	37,956,435	-	37,956,435	-
Pension	10,762,809	238,198	11,001,007	-
OPEB	2,377,708	50,602	2,428,310	-
Total Deferred Inflows of Resources	51,096,952	288,800	51,385,752	-
NET POSITION				
Net Investment in Capital Assets.....	172,552,741	41,363,567	213,916,308	-
Restricted for:				
Capital Projects.....	1,315,941	1,496,326	2,812,267	-
Debt Service.....	311,061	357,005	668,066	-
Other Purposes.....	2,604,319	-	2,604,319	-
Real Estate Assessment and Delinquencies.....	5,975,187	-	5,975,187	-
Road, Bridge, and Culvert Projects.....	6,863,706	-	6,863,706	-
Ditch Maintenance.....	1,882,504	-	1,882,504	-
Developmental Disabilities.....	18,701,216	-	18,701,216	-
Mental Health.....	5,974,302	-	5,974,302	-
Children Services and Children's Trust.....	2,420,977	-	2,420,977	-
Child, Adult, and Senior Protective Services.....	8,348,709	-	8,348,709	-
Child Support Enforcement.....	3,105,545	-	3,105,545	-
Juvenile Court Services.....	379,623	-	379,623	-
Dog and Kennel Services.....	289,502	-	289,502	-
Wireless 9-1-1 Services.....	139,677	-	139,677	-
Youth Services.....	612,546	-	612,546	-
Community Development Block Grant.....	1,476,020	-	1,476,020	-
Economic Development Assistance.....	822,850	-	822,850	-
Court Computer Services.....	1,109,083	-	1,109,083	-
Unrestricted (Deficit).....	(47,795,409)	16,496,583	(31,298,826)	453,267
Total Net Position.....	\$ 187,090,100	\$ 59,713,481	\$ 246,803,581	\$ 453,267

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, 2018

	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	\$ 18,315,766	\$ 8,431,330	\$ 1,441,039	\$ 60,000	\$ (8,383,397)
Intergovernmental	2,369,951	-	-	-	(2,369,951)
Judicial	7,729,150	1,316,647	1,182,320	-	(5,230,183)
Public Safety	24,893,757	3,020,572	1,629,603	115,575	(20,128,007)
Intergovernmental	221,621	-	207,129	-	(14,492)
External Portion	558,145	517,820	-	-	(40,325)
Public Works	12,516,225	2,269,860	5,824,223	2,062,938	(2,359,204)
External Portion	261,766	242,854	-	-	(18,912)
Health	24,988,893	1,727,694	8,670,330	-	(14,590,869)
Human Services	30,653,725	4,824,561	15,807,783	-	(10,021,381)
External Portion	82,207	76,268	-	-	(5,939)
Urban Redevelopment and					
Housing	299,936	752	1,431,412	-	1,132,228
Intergovernmental	561,300	-	-	-	(561,300)
Interest and Fiscal Charges	1,413,208	-	-	-	(1,413,208)
Total Governmental Activities	<u>124,865,650</u>	<u>22,428,358</u>	<u>36,193,839</u>	<u>2,238,513</u>	<u>(64,004,940)</u>
Business-Type Activities:					
Sewer	4,000,837	4,875,550	-	2,227,792	3,102,505
Water	<u>3,742,892</u>	<u>3,408,227</u>	<u>-</u>	<u>1,789,762</u>	<u>1,455,097</u>
Total Business-Type Activities	<u>7,743,729</u>	<u>8,283,777</u>	<u>-</u>	<u>4,017,554</u>	<u>4,557,602</u>
Total Primary Government.....	<u>\$ 132,609,379</u>	<u>\$ 30,712,135</u>	<u>\$ 36,193,839</u>	<u>\$ 6,256,067</u>	<u>\$ (59,447,338)</u>
Component Unit:					
Fairfield County Airport Authority.....	<u>\$ 393,347</u>	<u>\$ 499,523</u>	<u>\$ 156,000</u>	<u>\$ -</u>	<u>\$ 262,176</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield County Airport Authority
Changes in Net Position:				
Net (Expense) Revenue	\$ (64,004,940)	\$ 4,557,602	\$ (59,447,338)	\$ 262,176
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 8,410,017	\$ -	\$ 8,410,017	\$ -
Public Works	1,349,363	-	1,349,363	-
Health	16,846,700	-	16,846,700	-
Human Services	8,145,287	-	8,145,287	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,273,302	-	2,273,302	-
Lodging Tax Levied for Public Works	220,001	-	220,001	-
Sales Taxes Levied for				
General Purposes	21,669,518	-	21,669,518	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,511,885	-	4,511,885	-
Unrestricted Interest	1,782,378	25,554	1,807,932	-
In-Kind Contributions	-	-	-	14,816
Other	1,412,452	108,183	1,520,635	2,116
Total General Revenues.....	66,620,903	133,737	66,754,640	16,932
Increase in Net Position				
Before Transfers and Special Items.....	2,615,963	4,691,339	7,307,302	279,108
Transfer In (Out).....	127,795	(127,795)	-	-
Special Items.....	(89,607)	(84,552)	(174,159)	174,159
Increase in Net Position.....	2,654,151	4,478,992	7,133,143	453,267
Net Position Beginning of Year				
(Restated - See Note 3).....	184,435,949	55,234,489	239,670,438	-
Net Position End of Year.....	\$ 187,090,100	\$ 59,713,481	\$ 246,803,581	\$ 453,267

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2018

	General Fund	Community Services Fund	Developmental Disabilities Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 12,263,712	\$ 1,120,788	\$ 19,465,920
Cash and Cash Equivalents in Segregated Accounts.....	53,954	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	108,374	-	-
Receivables:			
Property Taxes	9,433,166	-	16,305,301
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	-
Sales Taxes	5,879,449	-	-
Accounts	272,403	107,063	14,193
Interfund	3,270,848	279,776	510
External Party	35,276	-	-
Special Assessments	-	-	-
Accrued Interest	262,500	-	-
Loans	-	-	-
Notes	1,440,000	-	-
Intergovernmental	3,963,869	225,841	1,147,920
Materials and Supplies Inventory.....	127,247	76,560	27,891
Prepaid Items.....	337,794	11,831	14,082
Total Assets.....	<u>\$ 37,448,592</u>	<u>\$ 1,821,859</u>	<u>\$ 36,975,817</u>
LIABILITIES			
Accounts Payable.....	\$ 917,232	\$ 300,602	\$ 263,615
Contracts Payable.....	1,421,297	-	-
Accrued Wages and Benefits Payable.....	1,041,807	412,340	386,951
Matured Compensated Absences Payable.....	10,526	3,220	-
Retainage Payable.....	-	-	-
Interfund Payable.....	19,113	21,638	4,913
External Party Payable.....	983	-	-
Intergovernmental Payable.....	666,601	142,711	993,817
Matured Interest Payable.....	75	101	201
Matured Capital Leases Payable.....	267	1,806	1,008
Total Liabilities.....	<u>4,077,901</u>	<u>882,418</u>	<u>1,650,505</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	9,173,894	-	15,856,287
Unavailable Revenue.....	5,885,233	4,984	1,317,495
Total Deferred Inflows of Resources.....	<u>15,059,127</u>	<u>4,984</u>	<u>17,173,782</u>
FUND BALANCES			
Nonspendable.....	1,863,319	88,391	41,973
Restricted.....	-	846,066	18,109,557
Committed.....	1,129,613	-	-
Assigned.....	10,975,142	-	-
Unassigned (Deficit).....	4,343,490	-	-
Total Fund Balances	<u>18,311,564</u>	<u>934,457</u>	<u>18,151,530</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 37,448,592</u>	<u>\$ 1,821,859</u>	<u>\$ 36,975,817</u>

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

Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 5,624,558	\$ 34,182,248	\$ 72,657,226
-	-	53,954
-	489,119	597,493
7,435,958	5,849,483	39,023,908
-	43,922	43,922
-	155,577	155,577
-	-	5,879,449
-	146,385	540,044
-	44,759	3,595,893
-	77,288	112,564
-	625,580	625,580
-	3,150	265,650
-	670,130	670,130
-	-	1,440,000
229,390	10,080,393	15,647,413
-	407,426	639,124
-	87,861	451,568
<u>\$ 13,289,906</u>	<u>\$ 52,863,321</u>	<u>\$ 142,399,495</u>
\$ -	\$ 1,325,468	\$ 2,806,917
-	1,074,861	2,496,158
-	438,730	2,279,828
-	-	13,746
-	291,950	291,950
33,524	3,518,369	3,597,557
-	2,569	3,552
-	217,266	2,020,395
-	-	377
-	-	3,081
<u>33,524</u>	<u>6,869,213</u>	<u>13,513,561</u>
7,231,216	5,695,038	37,956,435
434,132	7,595,638	15,237,482
<u>7,665,348</u>	<u>13,290,676</u>	<u>53,193,917</u>
-	692,456	2,686,139
5,591,034	30,722,224	55,268,881
-	2,124,823	3,254,436
-	437,739	11,412,881
-	(1,273,810)	3,069,680
<u>5,591,034</u>	<u>32,703,432</u>	<u>75,692,017</u>
<u>\$ 13,289,906</u>	<u>\$ 52,863,321</u>	<u>\$ 142,399,495</u>

Fairfield County, Ohio

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

December 31, 2018

Total Fund Balances for Governmental Funds.....		\$ 75,692,017
<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.		208,403,174
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,415,707
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	1,067,473	
Sales Taxes	2,330,607	
Charges for Services	139,859	
Licenses and Permits	430	
Fines and Forfeitures	110,993	
Intergovernmental	10,784,102	
Special Assessments	625,580	
Accrued Interest	142,699	
Other	35,739	
		15,237,482
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		453,223
An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.		(11,264)
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(31,850)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		423,168
Long-term liabilities, premiums, and discounts are not due and payable in the current period and therefore are not reported in the funds:		
Special Assessment Bonds Payable and Unamortized Premiums	(610,783)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(30,812,782)	
Refunding Bonds Payable and Unamortized Premiums	(5,396,507)	
Long-Term Loans Payable	(425,000)	
Compensated Absences Payable	(4,583,130)	
Capital Leases Payable	(86,132)	
		(41,914,334)
The net pension asset, net pension liability, net OPEB asset, and net OPEB liability are not due and payable in the current period; therefore, the asset, liability, and related deferred inflows/outflows are not reported in the governmental funds:		
Net Pension Asset	235,352	
Net OPEB Asset	102,424	
Deferred Outflows - Pension	10,909,137	
Deferred Outflows - OPEB	2,183,709	
Net Pension Liability	(44,045,019)	
Net OPEB Liability	(28,822,309)	
Deferred Inflows - Pension	(10,762,809)	
Deferred Inflows - OPEB	(2,377,708)	
		(72,577,223)
Net Position of Governmental Activities		\$ 187,090,100

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, 2018

	General Fund	Community Services Fund	Developmental Disabilities Fund
REVENUES			
Property Taxes.....	\$ 8,465,843	\$ -	\$ 14,583,657
Permissive Real Property Transfer Taxes.....	2,273,302	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	21,731,824	-	-
Charges for Services.....	8,210,138	4,231,250	580,525
Licenses and Permits.....	59,922	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	57,430	-	-
Intergovernmental.....	5,827,871	7,667,717	5,309,556
Special Assessments.....	-	-	-
Interest.....	1,710,696	-	-
Rent.....	92,466	-	71,559
Donations.....	-	100	3,687
Other.....	450,731	378,557	132,564
Total Revenues.....	<u>48,880,223</u>	<u>12,277,624</u>	<u>20,681,548</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	14,304,143	-	-
Judicial	5,797,163	-	-
Public Safety	18,278,518	-	-
Public Works	-	-	-
Health	794,816	-	17,141,603
Human Services	1,008,195	12,377,579	-
Urban Redevelopment and Housing	-	-	-
Transportation	14,155	-	-
Other	12,056	-	-
Intergovernmental.....	2,369,951	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	101,959	25,773	16,113
Interest and Fiscal Charges	5,908	2,235	2,479
Issuance Costs	-	-	-
Total Expenditures.....	<u>42,686,864</u>	<u>12,405,587</u>	<u>17,160,195</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,193,359</u>	<u>(127,963)</u>	<u>3,521,353</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	26,350	200	-
Inception of Capital Lease.....	-	-	65,064
General Obligation Bonds Issued.....	-	-	-
Transfers In.....	128,756	317,203	-
Transfers Out.....	(6,884,680)	-	(664,643)
Total Other Financing Sources (Use).....	<u>(6,729,574)</u>	<u>317,403</u>	<u>(599,579)</u>
Special Items.....	(89,607)	-	-
Net Change in Fund Balances	(625,822)	189,440	2,921,774
Fund Balances Beginning of Year	18,937,386	745,017	15,229,756
Fund Balances End of Year.....	<u>\$ 18,311,564</u>	<u>\$ 934,457</u>	<u>\$ 18,151,530</u>

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

Child/Adult Protective Services Fund	Nonmajor Governmental Funds	Totals
\$ 6,660,328	\$ 5,273,175	\$ 34,983,003
-	-	2,273,302
-	220,001	220,001
-	-	21,731,824
-	5,191,205	18,213,118
-	741,169	801,091
-	1,804,258	1,804,258
-	338,264	395,694
467,792	21,243,175	40,516,111
-	161,260	161,260
-	114,399	1,825,095
-	315,640	479,665
-	97,396	101,183
-	500,207	1,462,059
<u>7,128,120</u>	<u>36,000,149</u>	<u>124,967,664</u>
-	3,017,537	17,321,680
-	1,239,618	7,036,781
-	2,793,636	21,072,154
-	8,685,983	8,685,983
-	5,711,878	23,648,297
3,972,308	11,457,160	28,815,242
-	299,814	299,814
-	-	14,155
-	-	12,056
-	782,921	3,152,872
-	4,245,059	4,245,059
-	2,323,096	2,466,941
-	1,365,701	1,376,323
-	8,500	8,500
<u>3,972,308</u>	<u>41,930,903</u>	<u>118,155,857</u>
<u>3,155,812</u>	<u>(5,930,754)</u>	<u>6,811,807</u>
-	58,833	85,383
-	-	65,064
-	1,010,000	1,010,000
-	7,978,738	8,424,697
-	(835,374)	(8,384,697)
-	8,212,197	1,200,447
-	-	(89,607)
<u>3,155,812</u>	<u>2,281,443</u>	<u>7,922,647</u>
<u>2,435,222</u>	<u>30,421,989</u>	<u>67,769,370</u>
<u>\$ 5,591,034</u>	<u>\$ 32,703,432</u>	<u>\$ 75,692,017</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, 2018

Net Change in Fund Balances - Total Governmental Funds..... \$ 7,922,647

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

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

Capital Asset Additions	8,023,963	
Capital Contributions	115,575	
Transferred Asset	87,795	
Current Year Depreciation	<u>(8,821,959)</u>	(594,626)

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	(85,383)	
Loss on Disposal of Capital Assets	<u>(62,066)</u>	(147,449)

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

Property Taxes	(231,636)	
Sales Taxes	(62,306)	
Charges for Services	(155,431)	
Fines and Forfeitures	(2,052)	
Intergovernmental	2,106,229	
Special Assessments	(106,239)	
Interest	38,053	
Licenses and Permits	52	
Other	<u>(49,607)</u>	1,537,063

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

(89,481)

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	90,000	
General Obligation Bonds	895,000	
Refunding Bonds	1,260,000	
Long-Term Loans Payable	50,000	
Capital Leases	<u>171,941</u>	\$ 2,466,941

(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, 2018

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Amortization of Deferred Charges on Refunding	\$ (103,192)	
Accrued Interest Payable	4,790	
Amortization on Premium of Special Assessment Bonds	2,631	
Amortization on Premium of General Obligation Bonds	26,663	
Amortization on Premium of Refunding Bonds	32,679	
Amortization on Discount of General Obligation Bonds	(456)	(36,885)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Compensated Absences Payable		(272,058)
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The internal service fund used by management to charge the costs of insurance to Individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year:

Change in Net Position		(1,060,072)
Internal Balances		21,383

Inception of Capital Leases are reported as other financing sources in the governmental funds, but the inception increases long-term liabilities on the Statement of Net Position

(65,064)

Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the Statement of Net Position.

General Obligation Bonds Issued		(1,010,000)
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Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension	5,353,090	
OPEB	44,122	5,397,212

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities

Pension	(9,235,959)	
OPEB	(2,179,501)	(11,415,460)

Change in Net Position of Governmental Activities..... \$ 2,654,151

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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 8,111,200	\$ 8,101,200	\$ 8,512,957	\$ 411,757
Permissive Real Property Transfer Taxes.....	2,000,000	2,000,000	2,289,512	289,512
Sales Taxes.....	19,500,000	19,500,000	21,622,552	2,122,552
Charges for Services.....	6,425,011	6,445,179	8,324,619	1,879,440
Licenses and Permits.....	56,500	56,500	59,922	3,422
Fines and Forfeitures.....	82,000	82,000	77,027	(4,973)
Intergovernmental.....	4,430,000	5,834,492	6,236,169	401,677
Interest.....	750,000	750,000	1,679,504	929,504
Rent.....	57,264	57,264	99,027	41,763
Donations.....	20,000	20,000	-	(20,000)
Other.....	50,000	50,000	443,459	393,459
Total Revenues.....	41,481,975	42,896,635	49,344,748	6,448,113
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	15,138,672	17,082,182	14,498,894	2,583,288
Judicial	6,281,516	6,196,239	5,856,036	340,203
Public Safety	18,413,560	18,842,890	18,576,948	265,942
Health	801,824	800,870	800,670	200
Human Services	1,814,161	1,661,164	1,187,582	473,582
Transportation	150,154	150,154	150,154	-
Other	2,203,814	2,558,822	2,469,720	89,102
Total Expenditures.....	44,803,701	47,292,321	43,540,004	3,752,317
Excess of Revenues Over (Under) Expenditures	(3,321,726)	(4,395,686)	5,804,744	10,200,430
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	9,350	9,350
Advances In.....	-	-	843,944	843,944
Advances Out.....	-	-	(1,170,883)	(1,170,883)
Transfers In.....	750,000	698,550	128,756	(569,794)
Transfers Out.....	(7,352,506)	(6,911,609)	(6,884,680)	26,929
Total Other Financing Sources (Uses).....	(6,602,506)	(6,213,059)	(7,073,513)	(860,454)
Special Items.....	(89,607)	(89,607)	(89,607)	-
Net Change in Fund Balance	(10,013,839)	(10,698,352)	(1,358,376)	9,339,976
Fund Balance Beginning of Year	12,782,001	12,782,001	12,782,001	-
Prior Year Encumbrances Appropriated.....	1,924,629	1,924,629	1,924,629	-
Fund Balance End of Year	\$ 4,692,791	\$ 4,008,278	\$ 13,348,254	\$ 9,339,976

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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 3,600,078	\$ 3,708,972	\$ 4,061,059	\$ 352,087
Intergovernmental.....	8,018,343	9,043,451	8,113,713	(929,738)
Donations.....	-	-	100	100
Other.....	308,600	308,600	318,304	9,704
Total Revenues.....	11,927,021	13,061,023	12,493,176	(567,847)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,747,924	5,955,097	5,787,348	167,749
Fringe Benefits	3,153,604	3,049,305	2,915,603	133,702
Contractual Services	3,211,185	4,209,022	3,662,334	546,688
Materials and Supplies	211,629	222,829	205,710	17,119
Capital Outlay	25,000	25,000	24,718	282
Other	-	413	413	-
Total Expenditures.....	12,349,342	13,461,666	12,596,126	865,540
Excess of Revenues Under Expenditures.....	(422,321)	(400,643)	(102,950)	297,693
OTHER FINANCING SOURCES				
Sale of Capital Assets.....	-	-	200	200
Transfers In.....	315,691	315,691	317,203	1,512
Total Other Financing Sources.....	315,691	315,691	317,403	1,712
Net Change in Fund Balance.....	(106,630)	(84,952)	214,453	299,405
Fund Balance Beginning of Year.....	512,524	512,524	512,524	-
Prior Year Encumbrances Appropriated.....	106,630	106,630	106,630	-
Fund Balance End of Year.....	\$ 512,524	\$ 534,202	\$ 833,607	\$ 299,405

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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 14,001,600	\$ 14,001,600	\$ 14,666,112	\$ 664,512
Charges for Services.....	648,700	648,700	572,395	(76,305)
Intergovernmental.....	3,955,587	4,072,902	5,371,874	1,298,972
Rent.....	151,100	151,100	71,559	(79,541)
Donations.....	-	-	4,787	4,787
Other.....	-	-	131,791	131,791
Total Revenues.....	<u>18,756,987</u>	<u>18,874,302</u>	<u>20,818,518</u>	<u>1,944,216</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,791,914	6,791,914	6,197,099	594,815
Fringe Benefits	3,138,844	3,138,844	2,815,080	323,764
Contractual Services	5,533,314	5,284,005	4,580,692	703,313
Materials and Supplies	488,747	451,227	344,607	106,620
Capital Outlay	2,079,552	2,078,095	184,217	1,893,878
Other	4,711,239	4,583,239	4,583,239	-
Total Expenditures.....	<u>22,743,610</u>	<u>22,327,324</u>	<u>18,704,934</u>	<u>3,622,390</u>
Excess of Revenues Over (Under) Expenditures.....	(3,986,623)	(3,453,022)	2,113,584	5,566,606
OTHER FINANCING USE				
Transfers Out.....	<u>(100,000)</u>	<u>(764,643)</u>	<u>(664,643)</u>	<u>100,000</u>
Net Change in Fund Balance	(4,086,623)	(4,217,665)	1,448,941	5,666,606
Fund Balance Beginning of Year	13,256,126	13,256,126	13,256,126	-
Prior Year Encumbrances Appropriated.....	<u>1,890,873</u>	<u>1,890,873</u>	<u>1,890,873</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,060,376</u>	<u>\$ 10,929,334</u>	<u>\$ 16,595,940</u>	<u>\$ 5,666,606</u>

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

Fairfield County, Ohio

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILD/ADULT PROTECTIVE SERVICES FUND For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 6,950,500	\$ 6,950,500	\$ 6,698,016	\$ (252,484)
Intergovernmental.....	389,650	389,650	467,792	78,142
Total Revenues.....	7,340,150	7,340,150	7,165,808	(174,342)
EXPENDITURES				
Current:				
Human Services:				
Child/Adult Protective Services:				
Personal Services	933,390	958,591	958,591	-
Fringe Benefits	470,408	483,109	483,109	-
Contractual Services	2,633,340	2,704,438	2,550,478	153,960
Total Expenditures.....	4,037,138	4,146,138	3,992,178	153,960
Net Change in Fund Balance.....	3,303,012	3,194,012	3,173,630	(20,382)
Fund Balance Beginning of Year.....	2,214,419	2,214,419	2,214,419	-
Fund Balance End of Year.....	\$ 5,517,431	\$ 5,408,431	\$ 5,388,049	\$ (20,382)

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

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION PROPRIETARY FUNDS

December 31, 2018

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 10,916,813	\$ 7,044,608	\$ 17,961,421	\$ 1,049,032
Cash and Cash Equivalents				
in Segregated Accounts	504,596	331,064	835,660	-
Cash and Cash Equivalents with Fiscal Agent....	-	-	-	240,245
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	1,263,736	127,365	1,391,101	-
Receivables:				
Accounts	754,785	740,502	1,495,287	-
Interfund	2,116	1,781	3,897	5,389
Special Assessments	2,607	-	2,607	-
Accrued Interest	95	-	95	2,432
Intergovernmental	2,841	175	3,016	-
Materials and Supplies Inventory.....	91,155	103,786	194,941	-
Prepaid Items.....	8,533	10,180	18,713	165,125
Total Current Assets.....	<u>13,547,277</u>	<u>8,359,461</u>	<u>21,906,738</u>	<u>1,462,223</u>
Noncurrent Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	577,926	6,111	584,037	-
Special Assessment Receivable	260,020	142,151	402,171	-
Net Pension Asset	2,675	2,675	5,350	-
Capital Assets Not Being Depreciated	285,594	3,657,143	3,942,737	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	31,062,610	23,852,474	54,915,084	-
Total Noncurrent Assets.....	<u>32,188,825</u>	<u>27,660,554</u>	<u>59,849,379</u>	<u>-</u>
Total Assets.....	<u>45,736,102</u>	<u>36,020,015</u>	<u>81,756,117</u>	<u>\$ 1,462,223</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	408,288	293,166	701,454	-
Pension	119,060	119,060	238,120	-
OPEB	24,603	24,603	49,206	-
Total Deferred Outflows of Resources	<u>551,951</u>	<u>436,829</u>	<u>988,780</u>	<u>-</u>

(continued)

Fairfield County, Ohio

STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS

(Continued)

December 31, 2018

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Total Enterprise Funds	Activities - Internal Service Fund
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 83,759	\$ 93,719	\$ 177,478	\$ -
Contracts Payable	3,960	356,732	360,692	-
Accrued Wages and Benefits Payable	38,563	41,308	79,871	-
Retainage Payable	-	44,775	44,775	-
Interfund Payable	3,811	3,811	7,622	-
Intergovernmental Payable	75,704	13,976	89,680	-
Accrued Interest Payable	25,220	19,946	45,166	-
Claims payable	-	-	-	1,009,000
Current Portion of:				
Compensated Absences Payable	51,260	45,339	96,599	-
Capital Leases	3,320	3,321	6,641	-
OPWC Loans Payable	4,279	3,331	7,610	-
OWDA Loans Payable	191,535	133,228	324,763	-
General Obligation Bonds Payable	1,015,000	805,000	1,820,000	-
Total Current Liabilities	1,496,411	1,564,486	3,060,897	1,009,000
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	577,926	6,111	584,037	-
Compensated Absences	69,601	32,103	101,704	-
Capital Leases	6,938	6,937	13,875	-
OPWC Loans Payable	19,254	49,961	69,215	-
OWDA Loans Payable	934,206	1,810,577	2,744,783	-
General Obligation Bonds Payable	8,329,404	6,225,743	14,555,147	-
Net Pension Liability	484,585	484,585	969,170	-
Net OPEB Liability	327,526	327,526	655,052	-
Total Long-Term Liabilities	10,749,440	8,943,543	19,692,983	-
Total Liabilities	12,245,851	10,508,029	22,753,880	1,009,000
DEFERRED INFLOWS OF RESOURCES				
Pension	119,099	119,099	238,198	-
OPEB	25,301	25,301	50,602	-
Total Deferred Inflows of Resources	144,400	144,400	288,800	-
NET POSITION				
Net Investment in Capital Assets	22,516,292	18,847,275	41,363,567	-
Restricted for Capital Projects	1,263,736	232,590	1,496,326	-
Restricted for Debt Service	234,800	122,205	357,005	-
Unrestricted	9,882,974	6,602,345	16,485,319	453,223
Total Net Position	\$ 33,897,802	\$ 25,804,415	59,702,217	\$ 453,223

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

Net position of business-type activities	11,264
	<u>\$ 59,713,481</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
OPERATING REVENUES:					
Charges for Services	\$ 4,875,550	\$ 3,408,227	\$ -	\$ 8,283,777	\$ 13,924,945
OPERATING EXPENSES:					
Personal Services	617,432	595,113	-	1,212,545	-
Fringe Benefits	327,671	281,296	-	608,967	-
Contractual Services	1,388,921	1,006,422	-	2,395,343	427,596
Claims	-	-	-	-	14,554,156
Materials and Supplies	135,573	475,475	-	611,048	27,634
Other Operating Expenses	9,091	13,677	-	22,768	-
Depreciation	1,090,509	1,038,124	-	2,128,633	-
Total Operating Expenses	3,569,197	3,410,107	-	6,979,304	15,009,386
Operating Income (Loss)	1,306,353	(1,880)	-	1,304,473	(1,084,441)
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	14,931	10,623	-	25,554	24,369
Loss on Disposal of Capital Assets	-	-	(87,795)	(87,795)	-
Bond Issuance Costs	(12,250)	(12,250)	-	(24,500)	-
Interest and Fiscal Charges	(405,113)	(313,429)	-	(718,542)	-
Other Non-Operating Revenues	48,044	60,139	-	108,183	-
Total Non-Operating Revenues (Expenses)	(354,388)	(254,917)	(87,795)	(697,100)	24,369
Gain (Loss) Before Capital Contributions, Transfers, and Special Items.....	951,965	(256,797)	(87,795)	607,373	(1,060,072)
Capital Contributions	2,227,792	1,789,762	-	4,017,554	-
Transfers Out	-	-	(40,000)	(40,000)	-
Special Items	-	-	(84,552)	(84,552)	-
Change in Net Position	3,179,757	1,532,965	(212,347)	4,500,375	(1,060,072)
Net Position Beginning of Year (Restated - See Note 3).....	30,718,045	24,271,450	212,347		1,513,295
Net Position End of Year	\$ 33,897,802	\$ 25,804,415	\$ -		\$ 453,223

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

Change in net position of business-type activities	(21,383)
	<u>\$ 4,478,992</u>

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

Fairfield County, Ohio

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	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.....	\$ 5,030,408	\$ 3,515,759	\$ 7,723	\$ 8,553,890	\$ -
Cash Received from Transactions With Other Funds.....	-	-	-	-	13,088,003
Cash Received from Transactions For Outside Organizations.....	-	-	-	-	836,942
Cash Payments for Employee Services and Benefits	(852,750)	(790,994)	-	(1,643,744)	-
Cash Payments for Goods and Services.....	(1,503,523)	(1,489,844)	(34,422)	(3,027,789)	(530,062)
Cash Payments for Claims.....	-	-	-	-	(14,483,531)
Cash Payments for Transactions with Other Funds.....	(7,500)	(6,984)	-	(14,484)	-
Other Operating Expenses.....	(9,091)	(13,677)	-	(22,768)	-
Other Non-Operating Revenues.....	47,850	59,964	-	107,814	-
Customer Deposits Received.....	200,778	-	-	200,778	-
Customer Deposits Returned.....	(63,995)	(4,959)	-	(68,954)	-
Net Cash Provided by (Used for) Operating Activities.....	<u>2,842,177</u>	<u>1,269,265</u>	<u>(26,699)</u>	<u>4,084,743</u>	<u>(1,088,648)</u>
Cash Flows from Noncapital Financing Activities					
Transfers Out.....	-	-	(40,000)	(40,000)	-
Special Items.....	-	-	(35,053)	(35,053)	-
Net Cash Used for Noncapital Financing Activities	-	-	(75,053)	(75,053)	-
Cash Flows From Capital and Related Financing Activities					
Capital Grants.....	32,283	32,283	-	64,566	-
OWDA Loan Forgiveness Grant.....	-	127,262	-	127,262	-
Tap-In Fees.....	775,407	732,545	-	1,507,952	-
Special Assessments	16,579	10,708	-	27,287	-
Acquisition of Capital Assets.....	(70,258)	(1,489,007)	-	(1,559,265)	-
Capital Donation.....	-	150,000	-	150,000	-
Proceeds from OWDA Loan.....	-	255,411	-	255,411	-
Proceeds from Sale of Refunding Bonds.....	1,755,000	1,755,000	-	3,510,000	-
Principal Paid on Capital Leases Payable.....	(3,532)	(3,532)	-	(7,064)	-
Principal Paid on OWDA Loan.....	(184,111)	(152,889)	-	(337,000)	-
Principal Forgiven on OWDA Loan.....	-	(127,262)	-	(127,262)	-
Principal Paid on OPWC Loan.....	(4,279)	(6,662)	-	(10,941)	-
Principal Paid on Recovery Zone Bonds.....	(42,500)	(42,500)	-	(85,000)	-
Principal Paid on General Obligation Bonds.....	(970,000)	(760,000)	-	(1,730,000)	-
Payment to Refunded Bond Escrow Agent.....	(1,742,750)	(1,742,321)	-	(3,485,071)	-
Bond issuance costs.....	(12,250)	(12,250)	-	(24,500)	-
Interest Paid on Capital Leases Payable	(951)	(951)	-	(1,902)	-
Interest paid on OWDA loan.....	(51,606)	(34,220)	-	(85,826)	-
Interest Paid on Recovery Zone Bonds.....	(76,526)	(76,526)	-	(153,052)	-
Interest Paid on General Obligation Bonds.....	(244,387)	(175,863)	-	(420,250)	-
Net Cash Used for Capital and Related Financing Activities	<u>(823,881)</u>	<u>(1,560,774)</u>	<u>-</u>	<u>(2,384,655)</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest.....	13,335	9,412	-	22,747	20,718
Net Increase (Decrease) in Cash and Cash Equivalents.....	2,031,631	(282,097)	(101,752)	1,647,782	(1,067,930)
Cash and Cash Equivalents Beginning of Year.....	11,231,440	7,791,245	101,752	19,124,437	2,357,207
Cash and Cash Equivalents End of Year.....	<u>\$ 13,263,071</u>	<u>\$ 7,509,148</u>	<u>\$ -</u>	<u>\$ 20,772,219</u>	<u>\$ 1,289,277</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2018

	Business-type Activities - Enterprise Funds			Total	Governmental
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Enterprise Funds	Activities - Internal Service Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating Income (Loss).....	\$ 1,306,353	\$ (1,880)	\$ -	\$ 1,304,473	\$ (1,084,441)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Other Non-Operating Revenues	47,850	59,964	-	107,814	-
Depreciation Expense	1,090,509	1,038,124	-	2,128,633	-
(Increases) Decreases in Assets:					
Accounts Receivable	143,853	94,935	7,723	246,511	-
Intergovernmental Receivable	13,216	14,237	-	27,453	-
Interfund Receivable	(77)	(217)	-	(294)	-
Materials and Supplies Inventory	(1,041)	(2,937)	-	(3,978)	-
Prepays	(1,713)	(3,884)	-	(5,597)	(64,415)
Net Pension Asset	(1,495)	(1,495)	-	(2,990)	-
Decrease in Deferred Outflows - Pension	92,963	92,963	-	185,926	-
Decrease in Deferred Outflows - OPEB	15,468	15,468	-	30,936	-
Increases (Decreases) in Liabilities:					
Accounts Payable	(31,473)	7,143	(33,865)	(58,195)	(10,417)
Contracts payable	(5,100)	(3,400)	-	(8,500)	-
Accrued Wages and Benefits Payable	1,287	10,188	-	11,475	-
Compensated Absences Payable	12,172	(5,191)	-	6,981	-
Interfund Payable	2,954	2,954	-	5,908	-
Intergovernmental Payable	54,930	(7,486)	(557)	46,887	-
Customer Deposits	136,783	(4,959)	-	131,824	-
Claims payable	-	-	-	-	70,625
Net Pension Liability	10,538	10,538	-	21,076	-
Net OPEB Liability	17,761	17,761	-	35,522	-
Decrease in Deferred Inflows - Pension	(57,030)	(57,030)	-	(114,060)	-
Decrease in Deferred Inflows - OPEB	(6,531)	(6,531)	-	(13,062)	-
Net Cash Provided by (Used for) Operating Activities.	\$ 2,842,177	\$ 1,269,265	\$ (26,699)	\$ 4,084,743	\$ (1,088,648)

Noncash Capital Financing Activities:

Sewer Fund payables relating to the acquisition of capital assets totaled \$3,960 for contracts payable during 2018. There were no payables relating to the acquisition of capital assets in 2017. Sewer Fund had \$40,000 in accounts receivable for tap-in fees as of December 31, 2017 and \$22,800 as of December 31, 2018. Sewer Fund had \$16,313 in unrecorded cash as of December 31, 2018, \$16,201 in capital grants receivable, and \$112 in charges for services. Sewer Fund had an inception of a capital lease in the amount of \$13,079 during 2018. The Sewer Fund had an intergovernmental receivable of \$194 related to non-operating revenue in 2018. The Sewer Fund received \$1,437,302 in sewer lines from developers during 2018.

Water Fund payables relating to the acquisition of capital assets totaled \$144,638 for contracts payable during 2017. During 2018, payables relating to the acquisition of capital assets totaled \$356,732 for contracts payable and \$44,775 for retainage payable. The Water Fund reclassified \$568,186 from construction in progress to depreciable capital assets during 2018, of which \$520,597 was reported as construction in progress at December 31, 2017. The Water Fund had \$319,891 in accounts receivable for tap-in fees for December 31, 2017 and \$272,936 in accounts receivable for tap-in fees for December 31, 2018. Water Fund had \$44,532 in unrecorded cash as of December 31, 2018, \$16,201 in capital grants, \$2,006 in charges for services, and \$26,325 in other non-operating revenues. Water Fund had an inception of a capital lease in the amount of \$13,079 during 2018. The Water Fund had an intergovernmental receivable of \$175 related to non-operating revenues in 2018. The Water Fund received \$794,627 in water lines from developers during 2018.

During 2018, the Nonmajor Airport Fuel Operations enterprise fund transferred operations for fuel sales to the Fairfield County Airport Authority. As part of the transfer of operations in 2018, \$87,795 in infrastructure was transferred from the Nonmajor Airport Fuel Operations enterprise fund to governmental activities.

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, 2018

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	13,990,647
Cash and Cash Equivalents in Segregated Accounts		1,851,803
Receivables:		
Property Taxes		175,363,482
Lodging Taxes		57,315
Accounts		1,606,820
Special Assessments		1,513,367
Accrued Interest		3,833
Intergovernmental		12,836,602
Tax Increment Financing Receivable		3,626,608
External Party Receivable		3,552
Total Assets	\$	<u>210,854,029</u>

LIABILITIES

External Party Payable	\$	112,564
Intergovernmental Payable		199,631,951
Due to Others		11,109,514
Total Liabilities	\$	<u>210,854,029</u>

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

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Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

NOTE 1 – REPORTING ENTITY

Fairfield County, Ohio (The County) was created in 1800. A three-member Board of Commissioners, elected by the voters of the County, governs the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures and serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

Reporting Entity

The reporting entity is composed of the primary government, component units, and other organizations that are included to help ensure that the financial statements of the County are not misleading.

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

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

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

Fairfield County Airport Authority. The Fairfield County Airport Authority (Airport Authority) operates under a board of seven members, all of which are appointed by the Fairfield County Commissioners. The Airport Authority was created under section 308.03 of the Ohio Revised Code by resolution of the Fairfield County Commissioners. The Airport Authority is responsible for the safe and efficient operation and maintenance of the Fairfield County Airport. Due to the imposition of will exerted by the County, the financial burden of the Airport Authority on the County, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The County Auditor is the fiscal agent of the Airport Authority. The nature and significance of the relationship between the primary government and the Airport Authority is such that exclusion would cause the reporting entity's financial statements to be misleading. The Airport Authority operates on a year ending December 31. As a result, financial information will be presented in the discretely presented component unit column for the Airport Authority.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

Fairfield County Transportation Improvement District. The Fairfield County Transportation Improvement District (Transportation Improvement District) operates under a board of seven members. Of the seven member board, five members are appointed by the Fairfield County Commissioners. The sixth member, who is nonvoting, is appointed by the Speaker of the House of the General Assembly and the seventh member, also a nonvoting member, is appointed by the President of the Senate of the General Assembly. The Transportation Improvement District was created under section 5540.02(c) (2) of the Ohio Revised Code. The purpose of the Transportation Improvement District is to improve the transportation system in Fairfield County in order to contribute to the creation or preservations of jobs. The Transportation Improvement District generates revenues from interest and public and private contributions. The County may impose its will on the organization and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading; however, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Transportation Improvement District.

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 2018, no material financial activity has 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 Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. During 2018, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank.

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, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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:

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

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, Area 20-21 Workforce Development Board, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit, Fairfield County Park District, and the Fairfield, Hocking, Licking, and Perry Multi-County 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.

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

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of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

Fund Accounting

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

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

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

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

Developmental Disabilities Fund. The Developmental Disabilities Fund accounts for the operation of services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is provided to support individuals living in the community. A county-wide property tax levy, along with federal and state grants, provides the revenues for this fund.

Child/Adult Protective Services Fund. The Child/Adult Protective Services Fund accounts for restricted tax levy monies used for protective services for children and adults 60 and older.

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.

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

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

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

The Airport Fuel Operations Enterprise Fund, a nonmajor fund, accounted 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. This fund closed during 2018 due to the transfer of operations, see Note 25, for further details.

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

Fiduciary Funds. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension 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.

Measurement Focus

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

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

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Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. 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 position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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.

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: permissive sales tax (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees, and rentals.

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

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension, and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows or resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 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 and sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, rent, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

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

The purpose of the measurement focus of governmental fund accounting is to report on the decrease in net financial resources (expenditures), rather than on expenses. The County generally recognizes expenditures in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

All funds, except 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 appropriation resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and major object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original 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 and the Special Elections Special Revenue Funds, the Liberty Center County Services Complex, the Clerk of Courts Remolding, and the Energy Conservation Capital Project Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment and the Federal Emergency Management Agency Special Revenue Funds were not budgeted because the County did not anticipate any financial activity but activity did occur. Budgetary information for the Airport Authority (Component Unit) is not included because it is not required by Ohio law (See Note 29).

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Equity in Pooled Cash, Cash Equivalents, and Investments

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

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

During 2018, investments were limited to negotiable certificates of deposit, federal agency securities, governmental entity bonds and notes, a money market mutual fund, and commercial paper.

Except for nonparticipating investment contracts, the County reports investments at fair value, which is based on quoted market prices. Nonparticipating investment contracts, such as nonnegotiable certificates of deposit are reported at cost. There were no nonnegotiable certificates of deposit for 2018.

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 2018, interest was distributed to the General Fund, certain special revenue funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2018 amounted to \$1,710,696, which includes \$1,538,527 assigned from other County funds.

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

"Cash and Cash Equivalents with Fiscal Agent" represents monies on hand at the fiscal agent for medical and prescription insurance cash balances for the self-insurance program with United HealthCare Services.

The County reports the change in fair value of investments. The calculation of realized gains/losses is independent of the calculation of the change in the fair value of investments. The realized gains/losses of the current period include unrealized amounts from prior periods.

Receivables and Payables

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

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

Inventory

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

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Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2018, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Internal Balances

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

Restricted Assets

The County has set aside certain resources in the General Fund, various special revenue and capital projects funds, and in the Sewer and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. 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. Special assessments receivable have been presented as restricted assets as their use is limited by the authorizing statute, as assigned in the merger of operations. Restricted cash and cash equivalents in the Sewer and Water Enterprise Funds are for unspent bond proceeds and the repayment of sewer and water deposits which are presented on the statement of fund net position – enterprise funds. Restricted cash and cash equivalents in the remaining special revenue and capital project funds are for retainage payable owed to contractors for construction services.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. For 2018, there was a transfer between governmental and business-type activities. Transfers between governmental activities are eliminated on the government-wide statements. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities columns of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the funds.

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All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful life of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Buildings and improvements	30-50 years	30 years
Improvements other than buildings	20-50 years	n/a
Equipment, Furniture, and Fixtures	4-12 years	5-12 years
Infrastructure	5-125 years	50 years
Vehicles	4-8 years	4-8 years

The County's infrastructure includes roads, bridges, and water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Compensated Absences

The County accrues vacation benefits and compensation time as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation and compensatory time when earned for all employees who have worked beyond their probation period.

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

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

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

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

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In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits. Bonds, capital leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Bond Premiums, Discounts, and Issuance Costs

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.

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

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

Deferred Charge on Refunding

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

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Fund Balance

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

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2019'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.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Community Services, Marriage License, Bateson Beach, Environmental Affairs Grant, Litter Enforcement, Reese-Peters Home, Sheriff Services, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, Home, and Target Community Alternative to Prison Grant.

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

Contributions of Capital

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

Estimates

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

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water utility services 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.

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 2018, no extraordinary items occurred.

On January 1, 2018, the County transferred the operations of the Fairfield County Airport to the Fairfield County Airport Authority, a discretely presented component unit of the County. This transfer of operations has been reflected as a special item in the accompanying financial statements. (See Note 25)

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

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GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

On April 1, 2018, the operations of the Greenfield Township Water and Sewer District (District) were merged with the County. The District determined it was no longer conducive to continue to own and operate water and sewer systems due to the escalating costs of operating a small regional district. As part of this merger, the Fairfield County Commissioners agreed to the transfer of assets and the County has also assumed all of the outstanding debt of the District related to the water and sewer systems. A special item was presented on the budgetary schedules of the Sewer and Water Enterprise Funds during 2018 in the amount of \$976,360 and \$652,501, respectively. These special items represent the cash balances received into the County from Greenfield Township Water and Sewer District. The special items were removed and presented as a prior period restatement on the Statement of Revenues, Expenses, and Changes in Fund Balance Net Position – Proprietary Funds. The County recognized and measured the assets, deferred outflows of resources, liabilities and deferred inflows of resources, results of operations and cash flows as though the entities had been combined at the beginning of the reporting period.

The implementation of the GASB 75 pronouncement and the merger of the Greenfield Township Water and Sewer District had the following effect on net position as reported December 31, 2017:

	Governmental Activities
Net Position December 31, 2017	\$211,214,454
Adjustments:	
Net OPEB Liability	(27,160,253)
Deferred Outflow - Payments Subsequent to Measurement Date	381,748
Restated Net Position December 31, 2017	\$184,435,949

Fairfield County, Ohio
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	Business-Type Activities at 12/31/17	Merger	GASB 75 Adjustments	Business-Type Activities at 1/1/18
Assets				
Current and Other Assets	\$19,549,816	\$2,128,141	\$0	\$21,677,957
Capital Assets, Net	54,972,361	2,023,707	0	56,996,068
<i>Total Assets</i>	<u>74,522,177</u>	<u>4,151,848</u>	<u>0</u>	<u>78,674,025</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	780,070	0	0	780,070
Pension	555,140	0	0	555,140
OPEB	0	0	8,888	8,888
<i>Total Deferred Outflows of Resources</i>	<u>1,335,210</u>	<u>0</u>	<u>8,888</u>	<u>1,344,098</u>
Liabilities				
Current and Other Liabilities	858,077	168,030	0	1,026,107
Long-term Liabilities:				
Due Within One Year	1,857,379	299,152	0	2,156,531
Due in More Than One Year:				
Net Pension Liability	1,415,936	0	0	1,415,936
Net OPEB Liability	0	0	611,940	611,940
Other Amounts Due in More Than One Year	17,627,941	1,932,029	0	19,559,970
<i>Total Liabilities</i>	<u>21,759,333</u>	<u>2,399,211</u>	<u>611,940</u>	<u>24,770,484</u>
Deferred Inflows of Resources				
Pension	13,150	0	0	13,150
<i>Total Deferred Inflows of Resources</i>	<u>13,150</u>	<u>0</u>	<u>0</u>	<u>13,150</u>
Net Position				
Net Investment in Capital Assets	39,287,739	(207,474)	0	39,080,265
Restricted	2,977,688	0	0	2,977,688
Unrestricted	11,819,477	1,960,111	(603,052)	13,176,536
<i>Total Net Position</i>	<u>\$54,084,904</u>	<u>\$1,752,637</u>	<u>(\$603,052)</u>	<u>\$55,234,489</u>

	Sewer	Water	Nonmajor Airport Fuel Operations Fund	Internal Service Activity Combined with Business- Type Activities	Total Proprietary Funds
Net Position December 31, 2017	\$30,176,325	\$23,663,585	\$212,347	\$32,647	\$54,084,904
Adjustments:					
Greenfield Township Water and Sewer District Merger	843,246	909,391	0	0	1,752,637
Net OPEB Liability	(305,970)	(305,970)	0	0	(611,940)
Deferred Outflow - Payments Subsequent to Measurement Date	4,444	4,444	0	0	8,888
Restated Net Position December 31, 2017	<u>\$30,718,045</u>	<u>\$24,271,450</u>	<u>\$212,347</u>	<u>\$32,647</u>	<u>\$55,234,489</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Fairfield County, Ohio
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NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2018:

	Deficit Fund Balances
<u>Nonmajor Special Revenue Fund:</u>	
Emergency Management and Homeland Security	\$ 32,869
 <u>Nonmajor Capital Projects Funds:</u>	
Airport Construction Grant	94,752
Airport Construction	937,843
Road and Bridge Construction	29,266
Lakes In Economic Distress Grant	144,555

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 Airport Construction Nonmajor Capital Projects Fund had outstanding interfund activity notes 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 5 – BUDGETARY BASIS OF ACCOUNTING

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

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

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	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Child/Adult Protective Services Fund</u>
GAAP Basis	\$ (625,822)	\$ 189,440	\$ 2,921,774	\$ 3,155,812
Net adjustment for revenue accruals	338,138	218,723	39,151	-
Net adjustment for expenditure accruals	1,436,003	102,083	712,080	(19,870)
Beginning of year:				
Unreported cash and interest	302,713	540	45,596	-
GASB 31 adjustment	873,669	-	-	-
Segregated accounts	70,530	-	-	-
Agency cash allocation	347,162	-	606,897	274,197
Prepaid items	288,883	2,679	7,505	-
End of year:				
Unreported cash and interest	(268,754)	(3,711)	(30,232)	-
GASB 31 adjustment	(861,931)	-	-	-
Segregated accounts	(53,954)	-	-	-
Agency cash allocation	(300,048)	-	(524,442)	(236,509)
Prepaid items	(337,794)	(11,831)	(14,082)	-
Advances in	843,944	-	-	-
Advances out	(1,170,883)	-	-	-
Encumbrances	(2,240,232)	(283,470)	(2,315,306)	-
Budget Basis	<u>\$ (1,358,376)</u>	<u>\$ 214,453</u>	<u>\$ 1,448,941</u>	<u>\$ 3,173,630</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

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

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

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Fairfield County, Ohio
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Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

At December 31, 2018, the County's internal service fund had a balance of \$240,245 with fiscal agents. The cash balance was held in a bank account under the control of United HealthCare. The County deposits money into the account for United HealthCare's use in paying claims and other contract services.

Cash on Hand. At year end, the County had \$855,014 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Investments. Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
<i>Fair Value - Level One Inputs</i>					
Money Market Mutual Fund	\$ 1,266,007	under one year	n/a	n/a	1.54
<i>Fair Value - Level Two Inputs</i>					
Federal Farm Credit Bank Bonds	9,335,995	under four years	Aaa	Moody's	11.32
Federal Home Loan Mortgage Corporation Notes	15,853,550	under four years	Aaa	Moody's	19.23
Federal Home Loan Bank Bonds	22,536,296	under five years	Aaa	Moody's	27.33
Federal National Mortgage Association Notes	17,283,300	under two years	Aaa	Moody's	20.96
Ohio State Third Frontier Resh and Developmental General Obligation Bonds 2017A	1,967,640	under three years	Aa1	Moody's	2.39
Riverside Ohio Revenue Bond Anticipation Notes 2018	998,190	under one year	SP-1	Standard and Poor's	1.21
Commercial Paper	2,972,350	under one year	A1	Moody's	3.60
Negotiable Certificates of Deposit	10,243,506	under five years	n/a	n/a	12.42
<i>Total Fair Value - Level Two Inputs</i>	<u>81,190,827</u>				
Total	<u><u>\$ 82,456,834</u></u>				

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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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 Moody's ratings of the County's investments are listed in the prior table. The negotiable certificates of deposits were not rated. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in state statute that prohibits payment for investments prior to delivery of the securities representing such investments to the treasurer or qualified trustee.

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

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2018 for real and public utility property taxes represent the collection of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed values as of January 1, 2018, the lien date. Real property taxes which are levied in 2018 are collected in and intended to finance 2019. 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 2018 represent the collection of 2017 taxes. Public utility property taxes received in 2018 became a lien on December 31, 2017, were levied after October 1, 2018, 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, 2018, was \$11.40 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2018 property tax receipts were based are as follows:

Real Property	\$ 3,439,525,370
Public Utility Personal Property	242,810,030
Total Assessed Property Value	<u>\$ 3,682,335,400</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, 2018, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 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.

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NOTE 8 - RECEIVABLES

Receivables at December 31, 2018, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, external party, special assessments, accrued interest, outstanding court costs, loans, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$533,466 and \$136,664 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 \$491,098 for the Federal Economic Development Assistance program and \$121,614 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 \$431,047 for governmental-type activities and \$323,802 for business-type activities. The County has \$45,714 in delinquent special assessments at December 31, 2018. 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, 2018 were \$1,067,473.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 654,952	Law Library Services	\$ 3,518
Homestead and Rollback	1,680,379	Community Based Corrections	
Youth Services Grants	332,265	Grants	92,954
Casino Revenues	941,489	Lakes in Economic Distress Grant	247,611
Gasoline Tax	1,155,688	Emergency Management Grants	52,008
Motor Vehicle License Tax	1,516,537	Recycling and Litter Prevention	
Social Security	3,200	Grants and Reimbursements	32,416
Public Defender Reimbursements	176,798	Geographical Information System	
Municipal Court Fees	21,867	Services	17,250
Child Support Enforcement Agency Grants	133,140	Victims of Crime Grant	15,327
Developmental Disability Grants	485,245	Community Development Home	
Developmental Disability Services	73,258	Improvement Grants	222,200
Mental Health Grants	1,416,425	Community Development	
Mental Health Services	80,997	Block Formula Grants	1,355,500
Child Support Enforcement Agency Services	36,215	Major Crimes Unit Grants	45,974
Children Services Grants	1,966,971	Ohio Secretary of State	
Sheriff Services	158,899	Reimbursement	1,404,492
Election Expense	7,159	Ohio Department of Transportation	
Justice for Families Grant	10,615	Grants and Reimbursements	701,325
Delinquent Advertising Expenses	13,439	Total Governmental Activities	<u>15,647,413</u>
Community Services Grants	214,809		
Workforce Development	89,585	Business-Type Activities:	
Juvenile Court Services Grant	84,832	Sewer Fees and Reimbursements	2,841
Targeting Community Alternatives to		Water Reimbursements	175
Prison Grant	144,790	Total Business-Type Activities	<u>3,016</u>
Bureau of Workers Compensation			
Reimbursement	16,143	Total Intergovernmental	
Miscellaneous	41,141	Receivables	<u>\$ 15,650,429</u>

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In 2015, the County purchased an original note from the City of Lancaster for \$1,800,000 which was used by the City of Lancaster to finish a new courts facility. At the end of 2016, the outstanding note balance was \$1,800,000. At the end of 2017, the outstanding note balance was \$1,620,000. On December 21, 2018, the outstanding note balance in the amount of \$1,620,000 matured and a new note was issued in the amount of \$1,440,000 which matures on December 20, 2019. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 – PERMISSIVE SALES TAX

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

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

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Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

	Balance 1/1/2018	Additions	Reductions	Transfer	Balance 12/31/2018
Governmental Activities:					
Non Depreciable Capital					
Assets:					
Land	\$ 5,931,539	\$ 135,518	\$ (16,756)	\$ -	\$ 6,050,301
Construction in Progress	2,562,407	3,739,390	(2,622,611)	-	3,679,186
Total Non Depreciable Capital Assets	8,493,946	3,874,908	(2,639,367)	-	9,729,487
Depreciable Capital Assets:					
Buildings and Improvements	81,119,874	185,456	(120,524)	-	81,184,806
Improvements other than Buildings	7,663,402	1,504,459	-	108,237	9,276,098
Equipment, Furniture, and Fixtures	10,811,717	1,572,832	(246,319)	-	12,138,230
Infrastructure	232,938,558	3,017,372	(437,139)	-	235,518,791
Vehicles	8,250,517	607,122	(624,864)	-	8,232,775
Total Depreciable Capital Assets	340,784,068	6,887,241	(1,428,846)	108,237	346,350,700
Accumulated Depreciation:					
Buildings and Improvements	23,294,625	2,505,023	(96,601)	-	25,703,047
Improvements other than Buildings	3,352,022	398,774	-	20,442	3,771,238
Equipment, Furniture, and Fixtures	7,886,698	765,704	(229,679)	-	8,422,723
Infrastructure	99,367,936	4,537,455	(383,740)	-	103,521,651
Vehicles	6,231,484	615,003	(588,133)	-	6,258,354
Total Accumulated Depreciation	140,132,765	8,821,959	(1,298,153)	20,442	147,677,013
Total Depreciable Capital Assets, Net	200,651,303	(1,934,718)	(130,693)	87,795	198,673,687
Governmental Capital Assets, Net	\$ 209,145,249	\$ 1,940,190	\$ (2,770,060)	\$ 87,795	\$ 208,403,174

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 662,401
Judicial	182,769
Public safety	1,836,620
Public works	5,187,340
Health	322,729
Human services	348,070
Transportation	282,030
Total Depreciation Expense	<u>\$ 8,821,959</u>

In 2018, the Nonmajor Airport Fuel Operations Enterprise Fund transferred capital assets to Governmental Activities in the amount of \$87,795.

Fairfield County, Ohio
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December 31, 2018

During 2018, the County received capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$22,096, an all-terrain vehicle valued at \$5,000 through a court order which will be used for the Sheriff's department, capital contributions from the U.S. Federal Government in the form of two utility trucks valued at \$34,000 each for use in the Sheriff's department, and finally the County received capital contributions from DL Peterson Trust in the form of donated hazmat vehicles for use in the Emergency Management Agency department valued at \$20,479.

Business-Type	Balance				Balance
Activities:	1/1/2018	Additions	Reductions	Transfer	12/31/2018
Non Depreciable					
Capital Assets:					
Land	\$ 2,254,644	\$ 1,021,020	\$ -	\$ -	\$ 3,275,664
Construction in Progress	520,597	714,662	(568,186)	-	667,073
Total Non Depreciable Capital Assets	2,775,241	1,735,682	(568,186)	-	3,942,737
Depreciable Capital Assets:					
Buildings and Improvements	23,437,365	-	-	-	23,437,365
Equipment	622,199	56,076	(46,402)	-	631,873
Infrastructure	60,415,519	2,800,115	-	(108,237)	63,107,397
Vehicles	720,112	54,494	-	-	774,606
Total Depreciable Capital Assets	85,195,195	2,910,685	(46,402)	(108,237)	87,951,241
Accumulated Depreciation:					
Buildings and Improvements	9,445,811	745,669	-	-	10,191,480
Equipment	439,260	36,087	(46,402)	-	428,945
Infrastructure	20,586,803	1,291,711	-	(20,442)	21,858,072
Vehicles	502,494	55,166	-	-	557,660
Total Accumulated Depreciation	30,974,368	2,128,633	(46,402)	(20,442)	33,036,157
Total Depreciable Capital Assets, Net	54,220,827	782,052	-	(87,795)	54,915,084
Business-Type Capital Assets, Net	\$ 56,996,068	\$ 2,517,734	\$ (568,186)	\$ (87,795)	\$ 58,857,821

The County received \$2,231,929 in capital contributions from developers in the form of sewer and water lines in the amounts of \$1,437,302 and \$794,627, respectively.

NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional

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coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County also is insured for \$10,000,000 for excess liability.

Privacy and security liability coverage was included in the amount of \$5,000,000 per cyber occurrence with an annual aggregate of \$5,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense and \$250,000 for claims expense.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$250,136,883 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its loss inside or outside of the premises, money orders and counterfeit paper currency, and depositor's forgery. Crime insurance for potential employee dishonesty/faithful performance is held in the amount of \$1,000,000.

All insurance is held with CORSA, with the exceptions of petroleum underground storage tanks, 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 has additional insurance coverage for the airport fuel storage tanks through The Petroleum Underground Storage Tank Release Compensation Board in the amount of \$1,000,000, per event, with a deductible of \$55,000. The County maintains secondary insurance on these airport fuel tanks through CORSA.

The County participates in the workers' compensation program provided by the State of Ohio. For 2018, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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

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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.

The County provides health and prescription drug insurance to its employees through a self-insurance plan with UnitedHealthcare as the third party administrator. The County is the predominant participant of the self-insurance plan. The County pays per month up to \$1,632.44 per eligible employee for family coverage and up to \$685.00 per eligible employee for single coverage. The employee share per month is up to \$288.08 for family coverage and up to \$120.88 for single coverage. The County also had a stop loss coverage insurance policy through UnitedHealthcare which covered individual claims in excess of \$250,000 per employee per year for health and prescription claims.

The health and prescription drug claims liability of \$1,009,000 is reported in the internal service fund at December 31, 2018. Claims liability is based on the requirements of Governmental Accounting Standards Board Statement Number 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The claims liability is based on an estimate provided by an actuary for medical and prescription drug claims. The full amount of claims payable is presented as current liabilities because it is expected to be paid within the following year. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims activity for medical and prescription drug for 2017 and 2018 are as follows:

	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2017	\$0	\$11,279,447	\$10,341,072	\$938,375
2018	938,375	14,554,156	14,483,531	1,009,000

NOTE 12 – DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

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Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a traditional plan benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to

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limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2018 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2018, the County's contractually required contribution was \$5,250,326 for the traditional plan, \$113,133 for the combined plan, and \$112,811 for the member-directed plan. Of these amounts, \$744,429 is reported as an intergovernmental payable for the traditional plan, \$15,462 for the combined plan, and \$21,609 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living

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increases are not affected by this change. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$108,819 for 2018. Of this amount \$6,407 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability (asset) for OPERS was measured as of December 31, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.27799920%	0.17681310%	0.00637403%	
Prior Measurement Date	<u>0.28058940%</u>	<u>0.16670250%</u>	<u>0.00602130%</u>	
Change in Proportionate Share	<u>-0.00259020%</u>	<u>0.01011060%</u>	<u>0.00035273%</u>	
Proportionate Share of the:				
Net Pension Liability	\$43,612,683	\$0	\$1,401,506	\$45,014,189
Net Pension Asset	0	240,702	0	240,702
Pension Expense	9,435,543	(147,148)	156,704	9,445,099

2018 pension expense for the member-directed defined contribution plan was \$112,811.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$44,540	\$0	\$32,351	\$76,891
Changes of assumptions	5,212,008	21,032	248,373	5,481,413
Changes in proportion and differences between County contributions and proportionate share of contributions	75,167	0	87,640	162,807
County contributions subsequent to the measurement date	<u>5,250,326</u>	<u>113,133</u>	<u>62,687</u>	<u>5,426,146</u>
Total Deferred Outflows of Resources	<u>\$10,582,041</u>	<u>\$134,165</u>	<u>\$431,051</u>	<u>\$11,147,257</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$859,468	\$71,704	\$9,153	\$940,325
Net difference between projected and actual earnings on pension plan investments	9,363,069	37,976	84,986	9,486,031
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>520,926</u>	<u>4,906</u>	<u>48,819</u>	<u>574,651</u>
Total Deferred Inflows of Resources	<u>\$10,743,463</u>	<u>\$114,586</u>	<u>\$142,958</u>	<u>\$11,001,007</u>

\$5,426,146 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2019	\$3,612,904	(\$12,662)	\$142,276	\$3,742,518
2020	(1,054,231)	(13,702)	84,130	(983,803)
2021	(4,122,999)	(22,209)	4,590	(4,140,618)
2022	(3,847,422)	(21,310)	(5,590)	(3,874,322)
2023	0	(7,977)	0	(7,977)
Thereafter	0	(15,694)	0	(15,694)
Total	(\$5,411,748)	(\$93,554)	\$225,406	(\$5,279,896)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

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The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$77,445,017	\$43,612,683	\$15,406,716
OPERS Combined Plan	(130,842)	(240,702)	(316,495)

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Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net position liability is not known.

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
 Total	 <u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

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Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$2,046,715	\$1,401,506	\$855,424

NOTE 13– DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

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

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Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$45,124 for 2018. Of this amount, \$3,435 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability			
Current Measurement Date	0.27144900%	0.00637403%	
Proportion of the Net OPEB Liability			
Prior Measurement Date	<u>0.27263700%</u>	<u>0.00602130%</u>	
Change in Proportionate Share	<u>0.00118800%</u>	<u>-0.00035273%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$102,424	\$102,424
OPEB Liability	29,477,361	0	29,477,361
OPEB Expense	2,438,556	(204,657)	2,233,899

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$22,962	\$5,995	\$28,957
Changes of assumptions	2,146,263	0	2,146,263
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	12,571	12,571
County contributions subsequent to the measurement date	<u>45,124</u>	<u>0</u>	<u>45,124</u>
Total Deferred Outflows of Resources	<u>\$2,214,349</u>	<u>\$18,566</u>	<u>\$2,232,915</u>
Deferred Inflows of Resources			
Changes of assumptions	\$0	\$139,561	\$139,561
Net difference between projected and actual earnings on OPEB plan investments	2,195,868	11,701	2,207,569
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>81,180</u>	<u>0</u>	<u>81,180</u>
Total Deferred Inflows of Resources	<u>\$2,277,048</u>	<u>\$151,262</u>	<u>\$2,428,310</u>

\$45,124 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending June 30:			
2019	\$449,338	(\$23,913)	\$425,425
2020	449,338	(23,913)	425,425
2021	(457,534)	(23,913)	(481,447)
2022	(548,965)	(21,256)	(570,221)
2023	0	(20,325)	(20,325)
Thereafter	<u>0</u>	<u>(19,376)</u>	<u>(19,376)</u>
Total	<u>(\$107,823)</u>	<u>(\$132,696)</u>	<u>(\$240,519)</u>

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Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

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The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$39,161,947	\$29,477,361	\$21,642,629

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this

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basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$28,203,551	\$29,477,361	\$30,793,175

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the City's net OPEB liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Medical	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the Prior Measurement Date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$87,787	\$102,424	\$114,726
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$114,031	\$102,424	\$90,636

NOTE 14 – OTHER EMPLOYER BENEFITS

Compensated Absences

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

Other Health Benefits

The County provides health, prescription drug, dental, vision, Employee Assistance Program (EAP), long-term and short-term disability and basic and supplemental life insurance coverage options for all eligible employees. Health and prescription drugs are self-funded and are provided in partnership with UnitedHealthcare as a third-party administrator (Note 11). Dental is provided by Delta Dental, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides basic life insurance and accidental death and dismemberment insurance and long-term and short-term disability coverage options to most employees through Guardian.

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NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

The County has entered into capitalized leases for equipment. During 2018, the County had an inception of a capital lease for a copier in the Board of Developmental Disabilities Fund totaling \$65,064 and a capital lease for a copier in the Water and Sewer Funds totaling \$26,158. Each lease meets the criteria of a capital lease which is defined as transferring benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for governmental funds.

The equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$235,265, and business-type activities in the amount of \$26,158, 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 \$81,195 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$19,618 for equipment. Principal payments toward all capital leases during 2018 totaled \$179,005, a reduction to principal outstanding of \$171,941 for governmental activities and \$7,064 for business-type activities.

Future minimum lease payments through 2023 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 32,688	\$ 3,607
2020	20,665	2,086
2021	17,450	1,166
2022	14,124	391
2023	1,205	4
Total	<u>\$ 86,132</u>	<u>\$ 7,254</u>

Future minimum lease payments for business-type activities through 2021 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 6,641	\$ 1,516
2020	6,661	870
2021	7,214	316
Total	<u>\$ 20,516</u>	<u>\$ 2,702</u>

NOTE 16 – SIGNIFICANT COMMITMENTS

Encumbrances

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

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Governmental Funds:	
General Fund	\$ 2,240,232
Community Services Fund	283,470
Developmental Disabilities Fund	2,315,306
Nonmajor Governmental Funds	<u>4,630,036</u>
Total Governmental Funds	<u>9,469,044</u>
Proprietary Funds:	
Sewer Fund	1,081,907
Water Fund	<u>1,506,068</u>
Total Proprietary Funds	<u>2,587,975</u>
Total	<u>\$ 12,057,019</u>

Contractual Commitments

As of December 31, 2018, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2018	Amounts Remaining on Contracts
Software Upgrade	General	\$ 26,000	\$ 15,492	\$ 10,508
Consulting, Technical, and Financial Services	General	1,436,941	1,221,792	215,149
Various Equipment Purchases	General	809,870	32,983	776,887
Transportation Services	Community Services	1,117,567	1,054,222	63,345
Transportation and Professional Services	Board of Developmental Disabilities	1,863,094	202,261	1,660,833
Real Estate Office Project	Real Estate Assessment	278,643	170,492	108,151
Real Estate Reappraisal	Real Estate Assessment	1,055,000	686,837	368,163
Various Equipment Purchases	Motor Vehicle	216,755	3,027	213,728
Election House Road Project	Motor Vehicle	47,500	39,614	7,886
Engineering Services	Motor Vehicle	230,145	173,884	56,261
Various Bridge and Drainage Projects	Bridges, Culverts, and County Road Levy	69,161	40,486	28,675
HOC-43 Bridge Repair	Road and Bridge Constructior	1,044,600	769,259	275,341
Airport Engineering Services	Airport Construction	150,655	99,497	51,158
Miscellaneous Projects	Permanent Improvement	186,058	110,759	75,299
Chestnut Street Building	Records Capital Projects	1,565,772	627,955	937,817
Engineering Services	Records Capital Projects	191,795	97,803	93,992
Miscellaneous Projects	Sewer	154,780	30,148	124,632
Miscellaneous Projects	Water	8,000	846	7,154
SR 204/256 Waterline Project	Water	668,196	559,693	108,503
Miscellaneous Projects	Sewer	67,000	32,965	34,035
		<u>\$ 11,187,532</u>	<u>\$ 5,970,015</u>	<u>\$ 5,217,517</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 1/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2018</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2012 - \$915,000					
Serial Bonds @ 3.50%	\$ 685,000	\$ -	\$ 90,000	\$ 595,000	\$ 90,000
Unamortized Bond Premium	18,414	-	2,631	15,783	-
Total Special Assessment Bonds	<u>703,414</u>	<u>-</u>	<u>92,631</u>	<u>610,783</u>	<u>90,000</u>
<u>General Obligation Bonds:</u>					
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	30,000	-	15,000	15,000	15,000
Unamortized Bond Discount	(912)	-	(456)	(456)	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	1,950,000	-	465,000	1,485,000	475,000
Unamortized Bond Premium	37,547	-	9,387	28,160	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	2,735,000	-	510,000	2,225,000	530,000
Unamortized Bond Premium	76,390	-	15,278	61,112	-
Juvenile Dentention - \$950,000					
Serial Bonds @ 2.00%	515,000	-	105,000	410,000	105,000
Unamortized Bond Premium	14,591	-	2,919	11,672	-
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	280,000	-	40,000	240,000	35,000
Unamortized Bond Premium	7,408	-	1,059	6,349	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,045,000	-	140,000	905,000	140,000
Unamortized Bond Premium	28,250	-	4,036	24,214	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds \$2,945,000					
Term Bonds @ 3.00%	2,285,000	-	180,000	2,105,000	185,000
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 1.00-4.00%	14,205,000	-	645,000	13,560,000	660,000
Term Bonds @ 3.50-4.00%	13,485,000	-	-	13,485,000	-
Unamortized Bond Premium	719,901	-	26,663	693,238	-
<u>2017 County Buildings Improvement Bonds:</u>					
County Building Improvement Bonds \$1,010,000					
Term Bonds @ 2.25%	-	1,010,000	55,000	955,000	60,000
Total General Obligation Bonds	<u>\$ 37,413,175</u>	<u>\$ 1,010,000</u>	<u>\$ 2,213,886</u>	<u>\$ 36,209,289</u>	<u>\$ 2,205,000</u>

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

(continued)	Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Amounts Due Within One Year
Governmental Activities:					
Long-Term Loan					
2016 - Local Government Innovation Loan @ 0%	\$ 475,000	\$ -	\$ 50,000	\$ 425,000	\$ 50,000
Total Long-Term Loan	475,000	-	50,000	425,000	50,000
Net Pension Liability					
OPERS	62,301,146	-	19,657,633	42,643,513	-
STRS	1,430,373	-	28,867	1,401,506	-
Total Net Pension Liability	63,731,519	-	19,686,500	44,045,019	-
Net OPEB Liability					
OPERS	26,925,324	1,896,985	-	28,822,309	-
STRS	234,929	-	234,929	-	-
Total Net OPEB Liability	27,160,253	1,896,985	234,929	28,822,309	-
Other:					
Compensated Absences	4,311,072	2,445,848	2,173,790	4,583,130	2,213,220
Capital Leases	193,009	65,064	171,941	86,132	32,688
Total Governmental Activities	<u>\$ 133,987,442</u>	<u>\$ 5,417,897</u>	<u>\$ 24,623,677</u>	<u>\$ 114,781,662</u>	<u>\$ 4,590,908</u>
Business-Type Activities:					
General Obligation Bonds:					
Water Improvement Refunding Bonds 2008 - \$3,225,000					
Serial Bonds @ 3.50%	\$ 1,705,000	\$ -	\$ 1,705,000	\$ -	\$ -
Unamortized Bond Premium	9,548	-	9,548	-	-
Water Improvement Various Purpose Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	1,370,000	-	255,000	1,115,000	260,000
Unamortized Bond Premium	38,460	-	7,692	30,768	-
Water Improvement Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	1,645,000	-	185,000	1,460,000	190,000
Unamortized Bond Premium	37,577	-	5,368	32,209	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 1.00-4.00%	640,000	-	30,000	610,000	30,000
Unamortized Bond Premium	35,332	-	2,078	33,254	-
Water Improvements 2015 - \$1,022,207					
Serial Bonds @ 1.00-4.00%	905,000	-	40,000	865,000	40,000
Unamortized Bond Premium	49,950	-	2,938	47,012	-
Water Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 1.75-2.40%	-	1,755,000	250,000	1,505,000	240,000
Sewer Improvement Refunding Bonds 2008 - \$3,225,000					
Serial Bonds @ 3.50%	1,710,000	-	1,710,000	-	-
Unamortized Bond Premium	9,552	-	9,552	-	-
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	1,000,000	-	190,000	810,000	195,000
Unamortized Bond Premium	\$ 28,094	\$ -	\$ 5,619	\$ 22,475	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

(continued)	<u>Outstanding</u> <u>1/1/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2018</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<u>Business-Type Activities:</u>					
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	\$ 635,000	\$ -	\$ 75,000	\$ 560,000	\$ 75,000
Unamortized Bond Premium	14,783	-	2,111	12,672	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	3,010,000	-	345,000	2,665,000	350,000
Unamortized Bond Premium	69,234	-	9,890	59,344	-
Sewer Improvements 2015 - \$1,022,208					
Serial Bonds @ 1.00-4.00%	905,000	-	40,000	865,000	40,000
Unamortized Bond Premium	49,949	-	2,938	47,011	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 1.00-4.00%	1,460,000	-	70,000	1,390,000	70,000
Unamortized Bond Premium	80,115	-	4,713	75,402	-
Sanitary Sewer Improvement Refunding Bonds 2018 - \$1,755,000					
Serial Bonds @ 1.75-2.40%	-	1,755,000	250,000	1,505,000	240,000
Total General Obligation Bonds	15,407,594	3,510,000	5,207,447	13,710,147	1,730,000
<u>Recovery Zone Economic</u>					
<u>Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,375,000	-	42,500	1,332,500	45,000
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,375,000	-	42,500	1,332,500	45,000
Total Recovery Zone Bonds	2,750,000	-	85,000	2,665,000	90,000
<u>Loans:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	27,812	-	4,279	23,533	4,279
Ohio Public Works Commission Water Loan - 2007 - \$133,230 @ 0%	59,954	-	6,662	53,292	3,331
Ohio Water Development Authority Water Loan - 1995 - \$95,463 @ 4.00%	3,902	-	3,902	-	-
Ohio Water Development Authority Water Loan - 1996 - \$213,453 @ 4.00%	46,624	-	14,561	32,063	15,520
Ohio Water Development Authority Water Loan - 1997 - \$1,023,235 @ 4.00%	258,809	-	68,209	190,600	72,793
Ohio Water Development Authority Water Loan - 2006 - \$160,746 @ 3.98%	108,119	-	6,494	101,625	6,756
Ohio Water Development Authority Water Loan - 2007 - \$573,396 @ 4.00%	443,921	-	15,214	428,707	15,904
Ohio Water Development Authority Water Loan - 2017 - \$2,493,364 @ 0%	\$ 1,107,170	\$ 255,411	\$ 171,771	\$ 1,190,810	\$ 22,255

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

(continued)	Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Amounts Due Within One Year
<u>Business-Type Activities:</u>					
<u>Loans:</u>					
Ohio Water Development Authority Sewer Loan - 1994 - \$95,463 @ 4.00%	\$ 3,902	\$ -	\$ 3,902	\$ -	\$ -
Ohio Water Development Authority Sewer Loan - 1997 - \$384,181 @ 4.00%	384,181	-	101,258	282,923	108,063
Ohio Water Development Authority Sewer Loan - 1998 - \$75,000 @ 4.00%	18,761	-	4,968	13,793	5,282
Ohio Water Development Authority Sewer Loan - 2002 - \$1,169,935 @ 4.00%	602,877	-	55,954	546,923	59,437
Ohio Water Development Authority Sewer Loan - 2006 - \$434,062 @ 3.98%	300,131	-	18,029	282,102	18,753
Total Loans	<u>3,366,163</u>	<u>255,411</u>	<u>475,203</u>	<u>3,146,371</u>	<u>332,373</u>
<u>Net Pension Liability for OPERS:</u>					
Sewer	707,968	-	223,383	484,585	-
Water	707,968	-	223,383	484,585	-
Total Net Pension Liability for OPERS	<u>1,415,936</u>	<u>-</u>	<u>446,766</u>	<u>969,170</u>	<u>-</u>
<u>Net OPEB Liability for OPERS:</u>					
Sewer	305,970	21,556	-	327,526	-
Water	305,970	21,556	-	327,526	-
Total Net OPEB Liability for OPERS	<u>611,940</u>	<u>43,112</u>	<u>-</u>	<u>655,052</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	191,322	92,803	85,822	198,303	96,599
Capital Leases	1,422	26,158	7,064	20,516	6,641
Total Business-Type Activities	<u>\$ 23,744,377</u>	<u>\$ 3,927,484</u>	<u>\$ 6,307,302</u>	<u>\$ 21,364,559</u>	<u>\$ 2,255,613</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2018, the County has \$595,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund 2004 Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2018 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 2018 was \$6,527.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 90,000	\$ 15,800	\$ 105,800
2020	95,000	13,100	108,100
2021	100,000	10,250	110,250
2022	100,000	7,750	107,750
2023	105,000	5,250	110,250
2024	105,000	2,625	107,625
Total	<u>\$ 595,000</u>	<u>\$ 54,775</u>	<u>\$ 649,775</u>

General Obligation Bonds

At December 31, 2018, the County had \$35,385,000 in governmental general obligation bonded debt principal outstanding. The One-Stop Shop and the airport general obligation bonds will be repaid with rent revenues from the Ohio Bureau of Motor Vehicles and the County's airport hangars, respectively, and the Government Services Center building, west campus county engineer facility, the multi-county juvenile detention center, the County jail improvement, and the County buildings improvement 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. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The jail improvement bonds were issued for the purpose of constructing a new County jail. The One-Stop Shop 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 bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport bonds were issued for the purpose of paving and the construction of airplane hangars. The County buildings improvement general obligation bonds were issued for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings.

The 2004 airport general obligation bonds included 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 2018 was \$456. 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 percent 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 (listed below are the remaining redemption years of the term bonds, \$15,000 matured during 2014, \$15,000 matured during 2015, \$15,000 matured during 2016, \$15,000 matured during 2017, and \$15,000 matured during 2018):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2019	\$ 15,000

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow account was closed. The refunding bonds were issued for a twelve year period 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 2018 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 2018 was \$30,640.

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 2018 was \$15,278. 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 2018 was \$43,669. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on 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 original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County. See Note 21. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2018 was \$2,919. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$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 2018 was \$8,358. The remaining portion of the 2003 multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013.

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.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2018 was \$1,059. The partial advance refunding resulted in a difference

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

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 2018 was \$2,972.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2018 was \$4,036. 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 2018 was \$11,026.

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 and 2005 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the 2004 Liberty Township Area special assessment bonds, \$384,347 was for the 2004 One Stop Shop bonds, \$1,422,656 was for the 2004 developmental disabilities facility bonds, and \$2,163,248 was for 2005 water works improvement bonds, and \$4,806,409 was for the 2005 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. The partially refunded 2004 Various Purpose general obligation bonds for the Liberty Township area sanitary sewer special assessment bonds, the One-Stop Shop general obligation bonds, and the developmental disabilities facility general obligation bonds were called and paid in full December 31, 2014. The partially refunded 2005 water works improvement bonds and the 2005 sanitary sewer improvement bonds were called and paid in full June 1, 2015 and the escrow account was closed.

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028 for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014 through October 30, 2015 at the price of 103 percent, October 31, 2015 through October 30, 2016 at the price of 102 percent, October 31, 2016 through October 30, 2020 at the price of 101 percent, and October 31, 2020 and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (listed below are the remaining redemption years of the term bonds, \$170,000 matured during 2016, \$175,000 matured during 2017, and \$180,000 matured during 2018):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2019	\$ 185,000
2020	190,000
2021	195,000
2022	200,000
2023	205,000
2024-2028	1,130,000
Total	<u>\$ 2,105,000</u>

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On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, water and sewer improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2018 was \$26,663.

The bonds due December 1, 2037, 2040, 2040, and 2044 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year Ending December 31	Issue			
	\$ 3,540,000	\$ 600,000	\$ 3,345,000	\$ 6,000,000
2035	\$ 1,140,000	\$ -	\$ -	\$ -
2036	1,180,000	-	-	-
2038	-	195,000	1,070,000	-
2039	-	200,000	1,115,000	-
2041	-	-	-	1,420,000
2042	-	-	-	1,475,000
2043	-	-	-	1,525,000
Total mandatory sinking fund payments	2,320,000	395,000	2,185,000	4,420,000
Amount due at stated maturity	1,220,000	205,000	1,160,000	1,580,000
Total	<u>\$ 3,540,000</u>	<u>\$ 600,000</u>	<u>\$ 3,345,000</u>	<u>\$ 6,000,000</u>
Stated Maturity	12/1/2037	12/1/2040	12/1/2040	12/1/2044

On January 16, 2018, the County issued \$1,010,000 in County Buildings Improvement Bonds, Series 2017 term bonds for the purpose of renovating and improving County buildings, related facilities, and parking facilities and for the demolition of buildings. At December 31, 2018, \$264,527 of the bond proceeds remained unspent. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued at 2.25 percent and will mature in December 1, 2032.

The bonds shall be subject to mandatory sinking redemption on December 1 of the years and in the respective principal amounts, at a redemption price of 100 percent of the principal amount being redeemed plus accrued interest to the date of redemption, according to the following scheule (listed below are the remaining redemption years of the term bonds, \$55,000 matured during 2018):

Year Ending December 31	Principal Amount to be Redeemed
2019	\$ 60,000
2020	60,000
2021	60,000
2022	65,000
2023	65,000
2024-2028	340,000
2029-2031	225,000
Total	<u>\$ 875,000</u>

Fairfield County, Ohio
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Unless otherwise redeemed, the remaining \$80,000 principal amount of such bonds due December 1, 2032 shall be given to the registered holder of the bonds.

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 2,205,000	\$ 1,258,472	\$ 3,463,472
2020	2,250,000	1,194,382	3,444,382
2021	2,305,000	1,125,857	3,430,857
2022	1,845,000	1,053,207	2,898,207
2023	1,190,000	992,394	2,182,394
2024-2028	5,745,000	4,340,744	10,085,744
2029-2033	5,255,000	3,310,319	8,565,319
2034-2038	5,910,000	2,329,544	8,239,544
2039-2043	7,100,000	1,135,543	8,235,543
2044	1,580,000	60,038	1,640,038
Total	<u>\$ 35,385,000</u>	<u>\$ 16,800,500</u>	<u>\$ 52,185,500</u>

Long-Term Loans

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0 percent, of which \$117,575 was not capitalized. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize a savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2019	\$ 50,000
2020	50,000
2021	50,000
2022	50,000
2023	50,000
2024-2027	175,000
Total	<u>\$ 425,000</u>

Business-Type Activities:

General Obligation Bonds

As of December 31, 2018, the County had \$13,350,000 in business-type general obligation bonds principal outstanding. The 2008 water improvement refunding bonds, the 2010 water improvement various purpose refunding bonds, the 2012 water improvement refunding bonds, water system improvement 2015 bonds, the 2015 water improvement bonds, and the 2018 water improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement various purpose refunding bonds, the 2012 sanitary sewer improvement refunding bonds, 2015 sanitary sewer system improvement bonds, the 2015 sewer improvement bonds, and the 2018 sanitary sewer improvement refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by

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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 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 to be amortized over the term of the refunded bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the water improvement refunding bonds and \$185,680 for the sewer improvement refunding bonds. The difference is reported in the financial statements as deferred outflows of resources – deferred charge on refunding and amortized to interest expense over the life of the bonds using the straight-line method. \$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.

On March 6, 2018, the County current refunded the 2008 water and sewer improvement combined general obligation refunding bonds through the issuance of \$3,510,000 in general obligation refunding bonds. The 2018 water and sewer improvement refunding bonds consisted of serial bonds with a varying rate of 1.75 percent to 2.40 percent and no premium. The current refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$27,773 for the water improvement refunding bonds and \$23,198 for the sewer improvement refunding bonds. The difference was is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2018 was \$14,744 for the water improvement refunding bonds and \$14,090 for the sewer improvement refunding bonds which consists of the 2018 refunding bonds and the 2008 refunding bonds deferred amount on refundings. \$3,485,071 was deposited in an irrevocable trust. On June 1, 2018, the 2008 sewer and water improvement combined general obligation refunding bonds were called and paid in full and the escrow account was closed. As a result, \$3,415,000 in serial bonds were fully called and repaid and the liability was removed from the statement of net position as well as the unamortized bond premium. The original issuance was for a 25 year period with final maturity at June 1, 2024; after the 2008 advance refunding and the 2018 current refunding, the final maturity date is December 1, 2024. The County was able to reduce their total debt service payments over 25 years by \$200,353 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$185,672.

The table presented below represents the 2018 refunding transaction.

Series 2008 Water Improvement Refunding Bonds, Serial Bonds	\$ 1,705,000
Series 2008 Sewer Improvement Refunding Bonds, Serial Bonds	1,710,000
Premium on Series 2008 Refunding General Obligation Bonds	19,100
Total Series 2008 Refunding General Obligation Bonds	3,434,100
Payment to Refunded Bond Escrow Agent - Other Financing Use	(3,485,071)
Fiscal Year 2018 Refunding Bonds Accounting Difference	\$ (50,971)

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 and \$1,820,000 was issued to partially refund the sanitary sewer improvement portion of the 2003 Various Purpose general

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obligation bonds. The refunding bonds were issued for a twelve 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 2018 was \$7,692. 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 2018 was \$5,619. 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 for the water system improvement portion and \$200,717 for the sanitary sewer improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2018 was \$21,974 for the water system improvement portion and \$16,058 for the sanitary sewer improvement portion. The remaining portions of the 2003 water system improvement and the 2003 sanitary sewer system improvement general obligation bonds that were not refunded matured on December 1, 2013.

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 2018 was \$5,368 for the water improvement refunding bonds and \$12,001 for the sewer improvement refunding bonds. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$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 2018 was \$19,468 for the water improvement refunding bonds and \$43,253 for the sewer improvement refunding bonds. The remaining portions of the 2005 water works improvement bonds, the 2005 sanitary sewer improvement bonds, and the 2005 sewer various purpose bonds that were not refunded matured on December 1, 2015.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The Water and Sewer improvements general obligation bonds in the amount of \$2,044,415 were originally issued for the purpose of constructing an access road to the water and sewer facility. During 2017, the County determined that the access road was no longer necessary. The purpose of the debt was changed from the access road to water improvements for a well field expansion project and sewer improvements for a lift station evaluation and design project. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$100,332 for water purposes and \$153,018 for sewer purposes. The amount of premium amortized during 2018 was \$5,016 for water purposes and \$7,651 for sewer purposes.

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

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Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2019	\$ 970,000	\$ 227,328	\$ 760,000	\$ 164,056	\$ 2,121,384
2020	985,000	201,967	785,000	144,596	2,116,563
2021	1,020,000	175,042	815,000	122,822	2,132,864
2022	1,045,000	148,023	830,000	99,547	2,122,570
2023	845,000	118,863	555,000	74,747	1,593,610
2024-2028	1,925,000	316,747	1,150,000	201,630	3,593,377
2029-2033	820,000	125,563	540,000	82,244	1,567,807
2034	185,000	6,240	120,000	4,048	315,288
Total	<u>\$ 7,795,000</u>	<u>\$ 1,319,773</u>	<u>\$ 5,555,000</u>	<u>\$ 893,690</u>	<u>\$ 15,563,463</u>

Recovery Zone Economic Development Bonds

As of December 31, 2018, the County had \$2,665,000 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. 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		
2019	\$ 45,000	\$ 74,868	\$ 45,000	\$ 74,868	(67,382)	\$ 172,354
2020	45,000	73,113	45,000	73,113	(65,802)	170,424
2021	47,500	71,358	47,500	71,358	(64,222)	173,494
2022	50,000	68,984	50,000	68,984	(62,086)	175,882
2023	50,000	66,484	50,000	66,484	(59,836)	173,132
2024-2028	265,000	293,161	265,000	293,161	(263,846)	852,476
2029-2033	305,000	215,459	305,000	215,459	(193,912)	847,005
2034-2038	362,500	117,775	362,500	117,775	(105,995)	854,554
2039-2040	162,500	15,019	162,500	15,019	(13,516)	341,521
Total	<u>\$ 1,332,500</u>	<u>\$ 996,220</u>	<u>\$ 1,332,500</u>	<u>\$ 996,220</u>	<u>\$ (896,597)</u>	<u>\$ 3,760,842</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.

The outstanding bonds due December 1, 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 (the matured bonds dated December 1, 2015 through 2018 are not presented):

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Year Ending December 31	\$ 350,000	\$ 500,000	\$ 560,000	\$ 650,000	\$ 775,000
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	90,000	395,000	440,000	510,000	610,000
Amount due at stated maturity	90,000	105,000	120,000	140,000	165,000
Total	<u>\$ 180,000</u>	<u>\$ 500,000</u>	<u>\$ 560,000</u>	<u>\$ 650,000</u>	<u>\$ 775,000</u>
Stated Maturity	<u>12/1/2020</u>	<u>12/1/2025</u>	<u>12/1/2030</u>	<u>12/1/2035</u>	<u>12/1/2040</u>

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loans are payable solely from sewer customer net revenues and are payable through 2024. Annual principal payments on the OPWC loan is expected to require 0.2 percent of net revenues. The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$2,459,837, respectively.

There is no revenue pledged for the repayment of the OPWC loan for the 2007 water improvements. This OPWC loan was originally issued by the Greenfield Township Water and Sewer District that was merged with the County in 2018. The loan had an outstanding balance of \$59,954 at the time of the merger.

Annual OPWC debt service requirements for both sewer and water improvements to maturity for the loans are as follows:

Year Ending December 31	2003 Sewer Principal	2007 Water Principal
2019	\$ 4,279	\$ 3,331
2020	4,279	6,662
2021	4,279	6,662
2022	4,279	6,662
2023	4,278	6,662
2024 - 2027	2,139	23,313
Total	<u>\$ 23,533</u>	<u>\$ 53,292</u>

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

The County has pledged future water customer revenues, net of specified operating expenses, to repay \$2,493,364 for the Ohio Water Development Authority (OWDA) interest free loan issued in 2017 through 2018. During 2018, an additional \$127,262 was forgiven by OWDA for a total of \$1,235,791; which left \$1,257,573 of the original loan balance to be repaid by the County. Proceeds from the OWDA loan were used for drinking water improvements on Allen Road. In accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018, the County's Water Fund was assigned OWDA loans with an outstanding balance of \$861,375 at the time of the merger. The OWDA loans are payable solely from water customer net revenues and are payable through 2047. Annual principal payments on all of the OWDA loans are expected to require 13.8 percent of net revenues while interest payments are expected to require 3.1 percent of net revenues for 2019.

County has pledged future sewer customer revenues, net of specified operating expenses, to repay Ohio Water Development Authority (OWDA) loans that were assigned to the County's Sewer Fund in accordance with the terms of the merger between the County and Greenfield Township Water and Sewer District effective in 2018. At the time of the merger, the loans had an outstanding balance of \$1,309,852. The OWDA loans are payable solely from sewer customer net revenues and are payable through 2030. Annual principal payments on the OWDA loans are expected to require 7.5 percent of net revenues while interest payments are expected to require 2.1 percent of net revenues for 2019.

The 2017 Ohio Water Development Authority Water Loan project was approved for \$2,648,226. The County has drawn down \$2,493,364 of the loan through December 31, 2018. The remaining loan balance of \$154,862 is available to be drawn down in the future as the project progresses.

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

Year Ending December 31	Water		Sewer		Total
	Principal	Interest	Principal	Interest	
2019	\$ 133,228	\$ 29,876	\$ 191,535	\$ 44,204	\$ 398,843
2020	162,390	25,424	203,583	36,502	427,899
2021	109,323	20,687	149,788	28,314	308,112
2022	70,284	18,102	92,346	22,279	203,011
2023	71,414	17,062	97,629	18,538	204,643
2024-2028	375,852	68,031	334,118	38,175	816,176
2029-2033	378,743	35,888	56,742	2,851	474,224
2034-2038	319,706	6,927	-	-	326,633
2039-2043	222,550	-	-	-	222,550
2044-2047	100,315	-	-	-	100,315
Total	\$ 1,943,805	\$ 221,997	\$ 1,125,741	\$ 190,863	\$ 3,482,406

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support and Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Children Services, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Juvenile Court Services, and Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

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Capital Leases

The County has issued capital lease obligations for various equipment. These leases will be repaid from the General Fund, the Community Services, the Developmental Disabilities, and the Motor Vehicle 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, 2018, are a margin on unvoted debt of \$31,702,130, and an overall debt margin of \$85,437,161.

Net Pension/OPEB Liabilities

The County pays obligations related to employee compensation from the fund benefitting from their service. For additional information related to the net pension and OPEB liabilities, see Note 12 and Note 13.

There is no payment schedule for the net pension liability; however, employer pension contributions are made from the following funds: General Fund, Community Services, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Motor Vehicle, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Juvenile Court Services, Other Judicial Programs, and Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Conduit Debt

As authorized by State Statute, Fairfield County has approved the issuance of \$96,600,000 of Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 for the Fairfield Medical Center. These bonds were issued for the purpose of acquiring, constructing, renovating, installing and equipping hospital facilities and to refund and retire prior obligations. The Hospital is required to make payments to a trustee in amount sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County as of December 31, 2018. The outstanding balance of these bonds as of December 31, 2018 was \$88,455,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2018. The amount outstanding at December 31, 2018 is \$6,508,196.

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

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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, 2018. The amount outstanding at December 31, 2018 is \$680,128.

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, 2018. The amount outstanding at December 31, 2018 is \$23,965,000.

As authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. The lease was closed in December, 2016 in the amount of \$3,800,000. Under Ohio Law, this lease does not represent an obligation of the County at December 31, 2018. The amount outstanding at December 31, 2018 is \$3,373,974.

NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2018, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Totals</u>
	<u>Major Funds</u>			
	<u>General</u>	<u>Community Services</u>	<u>Other Nonmajor Governmental</u>	
Major Governmental Funds:				
General Fund	\$ -	\$ 317,203	\$ 6,567,477	\$ 6,884,680
Developmental Disabilities	-	-	664,643	664,643
Other Nonmajor Governmental	88,756	-	746,618	835,374
Other Nonmajor Enterprise	40,000	-	-	40,000
Total All Funds	<u>\$ 128,756</u>	<u>\$ 317,203</u>	<u>\$ 7,978,738</u>	<u>\$ 8,424,697</u>

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

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Interfund balances at December 31, 2018 consist of the following individual interfund receivables/payables:

Interfund Payable	Interfund Receivable							Totals
	Major Funds				Major Funds			
	General	Community Services	Develop- mental Disabilities	Other Nonmajor Governmental	Sewer	Water	Govern- mental Activities - Internal Service	
<i>Major Governmental</i>								
<i>Funds:</i>								
General Fund	\$ -	\$ 22	\$ 510	\$ 9,828	\$ 1,920	\$ 1,444	\$ 5,389	\$ 19,113
Community Services	21,638			-	-	-	-	21,638
Developmental Disabilities	4,380	-	-	-	196	337	-	4,913
Child/Adult Protective Services	-	33,524	-	-	-	-	-	33,524
<i>Other Nonmajor Governmental</i>	1,752,805	246,186	-	34,931	-	-	-	2,033,922
<i>Major Enterprise</i>								
<i>Funds:</i>								
Sewer	3,789	22	-	-	-	-	-	3,811
Water	3,789	22	-	-	-	-	-	3,811
Total All Funds	\$ 1,786,401	\$ 279,776	\$ 510	\$ 44,759	\$ 2,116	\$ 1,781	\$ 5,389	\$ 2,120,732

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to Children Services, Emergency Management and Homeland Security, Sheriff Services, Juvenile Court Services, Community Development Block Grant, Other Judicial Programs, Other Public Safety Programs, and Home Special Revenue Funds, and the Airport Construction Grant and Lakes in Economic Distress Capital Projects Funds.

During 2017, the County had issued a bond anticipation note in the amount of \$1,000,000. The County General Fund purchased these debt instruments from the Airport Construction Capital Projects Fund in the amount of \$1,000,000 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. At December 31, 2017, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$623,588, with \$99,829 scheduled for repayment in 2019. The repayment of the bond anticipation note and bond were reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2018, the County issued a bond anticipation note for the Airport Construction Capital Projects Fund in the amount of \$940,000 which matures January 11, 2019. The County General Fund purchased this debt instrument from the Airport Construction Capital Projects Fund in the amount of \$940,000. During 2018, the \$940,000 bond anticipation note was used to retire the 2017 note issuance of \$1,000,000 which matured January 12, 2018. In January 2019, \$865,000 was re-issued (see Note 28). During 2018, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$98,855; therefore, the remaining outstanding principal balance was \$524,733 as of December 31, 2018. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes for budgetary reporting. For GAAP reporting purposes, the outstanding bond anticipation note in the amount of \$940,000, the outstanding bond in the amount of \$524,733, and the accrued interest payable on the debt in the amount of \$19,714 are reflected as an interfund receivable and an interfund payable in the respective funds.

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The interfund receivables/payables between governmental funds are eliminated on an accrual basis; the internal balance on the Statement of Net Position represents the balance due from governmental activities to business-type activities for goods and services, and the portion of the internal service activity that is included with business-type activities in the amount of \$11,264.

Interfund Payable	Interfund Receivable
Other Governmental Funds	General
	\$ 1,484,447

The interfund transaction for the Airport Construction Capital Projects Fund will be repaid within one year when the County either issues notes, bonds, or fully retires the note. The interfund transaction for the Developmental Disabilities Facilities Capital Projects Fund bond will mature in 2023. The Developmental Disabilities Facilities Capital Projects Fund payment schedule for the bond is as follows:

Year Ending December 31	Principal	Interest	Total
2019	\$ 99,829	\$ 13,118	\$ 112,947
2020	102,324	10,623	112,947
2021	104,883	8,065	112,948
2022	107,505	5,442	112,947
2023	110,192	2,755	112,947
Total	\$ 524,733	\$ 40,003	\$ 564,736

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

Coshocton-Fairfield-Licking-Perry Solid Waste District

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, which is a jointly governed organization. The District's purpose is to make disposal of waste in the four-county area more comprehensive in terms of recycling, incinerating, and land filling. The District was created in 1989, as required by the Ohio Revised Code.

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2018. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

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,

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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 \$803,488 to the Committee during 2018 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 43-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2018, the County contributed \$150,000 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.

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 ten-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 2018, the County had no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 124 West Main Street Suite 200, Lancaster, Ohio 43130.

Mid-Eastern Ohio Regional Council (MEORC)

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services nineteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. The County paid \$114,187 to the Council during 2018 for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

Fairfield County Family, Adult, and Children First Council

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; 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

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representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues consist of operating grants along with pooled funding from other government sources. In 2018, the County paid \$451,523 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.

Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2018, the County made payments to the Agency for administrative and general services of the County's CHIP, Litter Enforcement, and Home grants in the amounts of \$21,962, \$440,542, and \$5,713 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

Area 20-21 Workforce Development Board

The Area 20-21 Workforce Development Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from the following participating counties: Fairfield, Hocking, Pickaway, Ross, and Vinton. The County Commissioners of the respective counties make their Board appointments. In 2018, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations Unit (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has an eleven member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2018, the County contributed \$221,621 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2018, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

Central Ohio Rural Planning Organization

The Central Ohio Rural Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2018, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 – RELATED ORGANIZATIONS

Fairfield County District Library

The Fairfield County District Library is statutorily created as a separate and distinct political subdivision of the State. Four trustees of the District Library are appointed by the County Commissioners, and the judges of the Common Pleas Court appoint three trustees. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Due process is required to remove board members. The County provides no subsidies. Complete financial information can be obtained from the Fairfield County District Library, 219 North Broad Street, Lancaster, Ohio 43130.

Fairfield County Park District

The County Probate Judge is responsible for appointing the five-member board of the Fairfield County Park District. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2018, 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.

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Fairfield Metropolitan Housing Authority

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street Lancaster, Ohio 43130.

NOTE 21 – JOINT 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 2018, the District received \$2,450,813 in contributions from member counties, for an 18 year total of \$33,818,089 from all member counties. Fairfield County contributed \$908,701 in 2018, for an 18 year total of \$14,351,267 being contributed by the County as of December 31, 2018. The County's total contributions represent 42 percent of total member contributions as of December 31, 2018. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003 and refunded this debt in 2010 to cover the County's portion of the construction of the juvenile detention center. See Note 17 for more information on the outstanding debt. The County's share of the joint venture is \$1,415,707 as of December 31, 2018. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22– RISK SHARING POOLS

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all

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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 2018 was \$437,686.

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 2018, the County paid premiums to BWC totaling \$548,304.

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.

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield County Airport Authority, a discretely presented component unit of Fairfield County, received contributions from the County for airport managerial services. These contributions are reflected as operating expenses at cost in the basic financial statements in the amount of \$14,816 and they are reflected as in-kind contributions by the Fairfield County Airport Authority, discretely presented component unit.

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NOTE 25 – TRANSFER OF OPERATIONS

In order to more efficiently manage Fairfield County Airport (Airport) operations, the County reorganized operations on January 1, 2018 and transferred operations of the Airport to the Fairfield County Airport Authority (Airport Authority), which due to the reorganization, resulted in the Airport Authority being reported as a discretely presented component unit of the County (See Note 1). Prior to January 1, 2018, reorganization, the Airport Authority had no significant financial activity. At the time of this reorganization, certain airport related operations were transferred from the County to the Airport Authority. This transfer of operations is presented as special items in the amount of \$174,159 on the Statement of Activities. Special items for the transfer of operations is also shown on the Statement of Revenue, Expenditures, and Changes in Fund Balances Governmental Funds for the General Fund in the amount of \$89,607 and on the Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds for the Nonmajor Airport Fuel Operations Fund in the amount of \$84,552. The special items consisted of transferring cash balances related to airport operations from the General Fund in the amount of \$89,607 and from the Nonmajor Airport Fuel Operations Fund in the amount of \$35,053. The Nonmajor Airport Fuel Operations Fund also had fuel inventories that transferred to the Airport Authority in the amount of \$49,499 that were shown as part of the special items. The County had provided start-up cash to the Nonmajor Airport Fuel Operations Fund, subject to the agreement, this \$40,000 was returned to the General Fund via a transfer. Also, per the agreement, \$87,795 in capital assets reported in the Nonmajor Airport Fuel Operations Fund were retained by the County and transferred to governmental activities. The transfer of operations special items are also mentioned in Note 2 – Extraordinary and Special Items.

NOTE 26 – 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	Developmental Disabilities	Child/ Adult Protective Services	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Long-Term Loans						
Between Funds	\$ 1,289,904	\$ -	\$ -	\$ -	\$ -	\$ 1,289,904
Unclaimed Monies	108,374	-	-	-	-	108,374
Economic Development						
Grants Sequestered	-	-	-	-	197,169	197,169
Prepays	337,794	11,831	14,082	-	87,861	451,568
Materials and						
Supplies Inventory	127,247	76,560	27,891	-	407,426	639,124
Total Nonspendable	\$ 1,863,319	\$ 88,391	\$ 41,973	\$ -	\$ 692,456	\$ 2,686,139
<u>Restricted for:</u>						
Road, Bridge, and Culvert						
Projects	-	-	-	-	5,042,161	5,042,161
Community Services	-	846,066	-	-	-	846,066
Developmental Disabilities	-	-	18,109,557	-	-	18,109,557
Mental Health	-	-	-	-	5,019,122	5,019,122
Real Estate Assessment and						
Delinquencies	-	-	-	-	6,050,341	6,050,341
Ditch Maintenance	-	-	-	-	1,823,111	1,823,111
Juvenile Court Services	-	-	-	-	429,225	429,225
Child Support Enforcement	-	-	-	-	3,199,640	3,199,640
Child, Adult, and Senior						
Protective Services	-	-	-	5,591,034	2,179,452	7,770,486
Children Services and						
Children's Trust	-	-	-	-	1,097,584	1,097,584
Community Development Block						
Grant	-	-	-	-	120,468	120,468
Economic Development						
Assistance	-	-	-	-	625,309	625,309
Dog and Kennel Services	-	-	-	-	295,478	295,478
Court Computers Services	-	-	-	-	1,096,492	1,096,492
Wireless 9-1-1 Services	-	-	-	-	149,037	149,037
Youth Services	-	-	-	-	488,256	488,256
Capital Projects	-	-	-	-	266,756	266,756
Debt Service	-	-	-	-	1,041,508	1,041,508
Other Purposes	-	-	-	-	1,798,284	1,798,284
Total Restricted	-	846,066	18,109,557	5,591,034	30,722,224	55,268,881
<u>Committed to:</u>						
Building Inspections	183,601	-	-	-	-	183,601
Geographical						
Information Systems	86,098	-	-	-	-	86,098
Notary Services	59,543	-	-	-	-	59,543
Enterprise Zone Plans	6,539	-	-	-	-	6,539
Capital Improvements	-	-	-	-	2,124,823	2,124,823
Purchases on Order:						
County Administration	769,665	-	-	-	-	769,665
Safety Services	24,167	-	-	-	-	24,167
Total Committed	1,129,613	-	-	-	2,124,823	3,254,436
<u>Assigned to:</u>						
Capital Improvements	-	-	-	-	437,739	437,739
Purchases on Order:						
County Administration	554,219	-	-	-	-	554,219
County Courts	85,661	-	-	-	-	85,661
Safety Services	41,745	-	-	-	-	41,745
Health Services	27,351	-	-	-	-	27,351
Veterans Services	175,708	-	-	-	-	175,708
Subsequent Year's						
Appropriations	10,090,458	-	-	-	-	10,090,458
Total Assigned	10,975,142	-	-	-	437,739	11,412,881
Unassigned (Deficit):	4,343,490	-	-	-	(1,273,810)	3,069,680
Total Fund Balances	\$ 18,311,564	\$ 934,457	\$ 18,151,530	\$ 5,591,034	\$ 32,703,432	\$ 75,692,017

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On September 23, 2014, the Board of County Commissioners approved a resolution to target a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. For 2018, the fund balance fell below the targeted range; therefore, the County will use the following budget strategies to replenish the unassigned fund balance within three years: reduce recurring expenditures to eliminate any structural deficit; increase revenue, pursue other funding sources; or some combination of the two prior options. Fund balance reserves are maintained to avoid interruption in operations, meet obligations, and minimize opportunity costs. Minimum unassigned fund balances will only be made available for extraordinary events as follows: major projects that are long-term in nature; temporary gap financing pending permanent financing and/or grant monies; disaster recovery; or potential service disruptions.

NOTE 27 – TAX ABATEMENT DISCLOSURES

As of December 31, 2018, Fairfield County provides an Enterprise Zone tax incentive program.

Real Estate and Personal Property Tax Abatement

Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone area in 1992 and updated this in 2004 with the consent and agreement of the City of Lancaster and affected townships and villages, which included all land within the boundaries of the County. Enterprise zones are designated areas of land in which businesses can receive tax incentives. The Enterprise Zone program is an economic development tool administered by the County Economic Development department that provides real property tax and personal property tax exemptions to businesses on eligible new investments in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Existing land values and existing building values are not eligible. No business, which is used primarily for making retail sales, shall be eligible for tax exemption under this program. Only the applicable percentage of the taxable value of the property not being abated is billed to the recipient of the abatement.

Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. The amount of investment necessary to qualify as substantial investment shall be determined on the basis of the specific circumstances of each individual business. The following items are the minimum levels of investment necessary in real and/or personal property which will constitute a substantial investment for project eligibility:

1. For projects involving construction of new facilities, total project costs must be at least \$150,000;
2. For expansion activities, expenditures to add land, building, machinery, equipment, or other materials, except inventory, must equal at least 10 percent of the market value of the facility prior to such expenditures, as determined for the purposes of local property taxation;
3. For renovation of existing facilities, expenditures to alter or repair a facility must equal at least 50 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation; and
4. For occupancy of a vacant facility, expenditures for alternation or repair must equal at least 20 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation.

The time period of the incentive in years, is determined by the type of job, the creation and/or retention of new, full-time permanent jobs, and the rate structure. The County Economic Development department is responsible for setting up the Tax Incentive Review Council (TIRC) as specified in Ohio Revised Code Section 5709.85 in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations. The business must demonstrate that it has created and/or retained the agreed upon number of jobs. Businesses have up to 36 months to reach full implementation of employment goals and a phased hiring process may be negotiated as part of the tax exemption agreement. Management and company

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executives are given an opportunity to explain how they have met, or are working towards meeting, the job creation and retention goals outlined in the application. Members of the local school boards, townships, and municipalities are also given an opportunity to weigh in on the extension and ask questions of the company representatives and other TIRC members. Each company is unique and the TIRC considers the efforts made by the company to meet its commitment, the broader economic landscape in which the company operates, labor market challenges, and the support of the local community in its evaluation. Tax exemptions may be reduced or eliminated upon recommendation of the TIRC if employment and job creation and/or retention is not achieved. There are no recapture of abated taxes for the two enterprise zone agreement as of December 31, 2018.

County Board of Commissioners Criteria for Decision Making

Prior to entering into an agreement with an enterprise, the County Board of Commissioners determines whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies one of the following criteria:

1. The business currently has no operations in the State and, subject to approval of the agreement, intends to establish operations in the zone;
2. The business currently has operations in the State and, subject to approval of the agreement, intends to establish operations at a new location in the zone that would not result in a reduction in the number of employee positions at any of the business's other locations in the State;
3. The business, subject to approval of the agreement, intends to relocate operations, currently located in another state, to the zone;
4. The business, subject to approval of the agreement, intends to expand operations at an existing site in the zone that the business currently operates; and
5. The business, subject to approval of the agreement, intends to relocate operations, currently located in this State, to the zone, and the director of development services has issued a waiver for the business under division (B) of section 5709.633 of the Revised Code.

The County has an enterprise zone agreement with one business as of December 31, 2018:

Purpose	Actual Percentage of Taxes Abated During the Year	Actual Amount of Taxes Abated (Incentives Abated) During the Year
Manufacturing	75%	\$3,634

Tax Abatements Approved by Other Entities

Pursuant to Sections 3735.65-3735.70 of the Ohio Revised Code, the City of Lancaster, City of Canal Winchester, and the City of Pickerington, created various Community Reinvestment Area agreements. granting exemptions from real property taxation a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the effective date of the resolution adopted by a city pursuant to section [3735.66](#) of the Ohio Revised Code. The Community Reinvestment Area agreements are filed with the housing officer designated for the community reinvestment area in which the property is located and with the County. These agreements state various periods for tax exemptions not to exceed 15 years when the cost of remodeling is at least two thousand five hundred dollars in the case of a dwelling containing not more than two family units or at least five thousand dollars in the case of all other property. The period of exemption for a dwelling may be extended by a legislative authority for up to an additional ten years if the dwelling is a structure of historical or architectural significance, is a certified historic structure that has been subject to federal tax treatment under 26 U.S.C. 47 and 170(h), and units within the structure have been leased to individual tenants for five consecutive years.

Fairfield County, Ohio
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County property tax revenues were reduced as follows under agreements entered into by other governments:

Overlapping Government	Amount of 2018 Taxes Abated
City of Lancaster	\$125,844
City of Canal Winchester	47,139
City of Pickerington	6,941
<i>Total</i>	\$179,924

NOTE 28 – SUBSEQUENT EVENTS

In November 2018, the County voters approved a Fairfield County Alcohol, Drug and Mental Health Levy for an additional 1.0 mills for 10 years. Collections will begin in January 2020.

In November 2018, the County voters approved a Fairfield County Older Adult Services Levy for .8 mills for 5 years. .5 mill was for a renewal levy originally passed in 2004 plus an additional .3 mill. Collections will begin in January 2020.

On January 11, 2019, the County renewed \$865,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$940,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2018 (reflected as interfund payables in the financial statements, See Note 18).

On June 18, 2019, the County approved a contract with Walsh Construction Group in the amount of \$1,445,720 for the renovation of a new Emergency and Facilities Management Complex.

NOTE 29 – FAIRFIELD COUNTY AIRPORT AUTHORITY, COMPONENT UNIT NOTE

The Airport

The constitution and laws of the State of Ohio establish the rights and privileges of Fairfield County Airport Authority, Fairfield County, Ohio (the Airport Authority) as a body corporate and politic. The Airport Authority was created under Ohio Revised Code, section 308.03 by the Board of Commissioners by resolution on November 15, 1967. The Fairfield County Commissioners appoint seven Board members to direct the Airport Authority. The Airport Authority is responsible for the safe and efficient operation and maintenance of Fairfield County Airport Authority. Due to the imposition of will exerted by the County, financial burden for the Airport Authority, as well as the Airport Authority providing services entirely to the citizens of Fairfield County, the Airport Authority is reflected as a component unit of Fairfield County. The Airport Authority operates on a year ending December 31.

The Airport Authority’s management believes these financial statements present all activities for which the Airport Authority is financially accountable.

Reporting Entity

The Airport Authority has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Airport Authority are not misleading. The primary government consist of all departments, boards and agencies that are not legally separate from the Airport Authority.

Component units are legally separate organizations for which a primary government is financially accountable. The Airport Authority is financially accountable for an organization if the primary government appoints a voting majority of the organization's governing board and (1) the Airport Authority is able to

Fairfield County, Ohio
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significantly influence the programs or services performed or provided by the organization; or (2) the Airport Authority is legally entitled to or can otherwise access the organization's resources; or (3) the Airport Authority is legally obligated or has otherwise assumed the responsibility to finance deficits of or provide financial support to the organization; or (4) the Airport Authority is obligated for the debt of the organization. Under the criteria specified in Statement No. 14, the Airport Authority has no component units. Accordingly, the accompanying financial statements include only the accounts and transactions of the Airport Authority. The Airport Authority is, however, considered to be a component unit of Fairfield County ("the County") by virtue of the fact the Airport Authority's Governing Board is appointed by the County and the Airport Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Airport Authority is not financially accountable for any other organization.

Public Entity Risk Pool

The Airport Authority, through Fairfield County, participates in a public entity risk pool. See the Public Entity Risk Pool section.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Airport Authority have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the Airport Authority's accounting policies are described below.

Basis of Presentation

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

Government-Wide Financial Statements. The statement of net position and the statement of activities display information about the Authority as a whole. The statement of net position presents the financial condition of the governmental-type activities of the Airport Authority at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Airport Authority's governmental activities. Direct expenses are those that are specifically associated with a service or program, and therefore clearly identifiable to a particular function. The policy of the Airport Authority is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program. Revenues which are not classified as program revenues are presented as general revenues of the Authority, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Airport Authority.

Fund Financial Statements. During the year, the Airport Authority segregates transactions related to certain Airport Authority functions or activities in separate fund in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Airport Authority at this more detailed level.

Fund Accounting

The Airport Authority uses fund accounting to segregate cash that is restricted as to use. The Airport Authority classifies its only fund as General fund. The General fund reports all financial resources except those required to be accounted for in another fund.

Measurement Focus

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

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

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Nonexchange Transactions

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

Nonexchange transactions, in which the Airport Authority received value without directly giving equal value in return include contributions. Revenue from contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, and expenditure requirements, in which the resources are provided to the Airport Authority on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, intergovernmental revenue sources are considered to be both measurable and available at year-end.

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

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

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Budgetary

The Airport Authority, although not required by Ohio Law, adopts a budget annually. The Fairfield County Commissioners approve the Airport Authority's budget. A summary of the Airport Authority's budgetary appears in the Budgetary Activity section.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Fairfield County Board of Commissioners must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission approves estimated resources.

Encumbrances The Fairfield County Board of Commissioners reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

Cash and Cash Equivalents

As the Ohio Revised Code permits, the Fairfield County Treasurer holds the Airport Authority's deposits as the Airport Authority's custodian. The Airport Authority's deposits are presented in the balance sheet as "Cash and Cash Equivalents."

Receivables and Payables

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

Receivables at December 31, 2018 consisted of amounts from accounts receivable and due from other governments. All receivables are considered collectible in full. A summary of the principal items of receivables reported on the statement of net position follows:

	<u>Amount</u>
Accounts Receivable	\$15,577
Intergovernmental Receivable – Refund of Prior Tax Settlements	84,321

Receivables have been disaggregated on the face of the basic financial statements. All receivables are expected to be collected within the subsequent year.

Inventory Held for Resale

Inventory held for resale consists of aviation fuel for sale to customers and is stated at cost, which is determined on a first-in, first-out basis. The cost of inventory is recorded as an expense when sold or used.

Prepaid Items

The Airport Authority records payments made to vendors for services that will benefit periods beyond December 31, 2018, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Airport Authority must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The Airport Authority classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The "not in spendable form" includes items that are not expected to be converted to cash and includes prepaids.

Restricted Fund balances are *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The Airport Authority must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the Board or an Authority official delegated that authority by resolution, or by State Statute.

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

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

Net Position

Net position is the residual amount when comparing assets to liabilities. The restricted component of net position is reported when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors or laws or regulations of other governments. The Airport Authority, where applicable, applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted components of net position are available.

Income Tax Status

The Airport Authority is a not-for-profit organization, exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. The Airport Authority is not a private foundation within the meaning of Section 509 (a). Contributions to the Airport Authority are deductible per Section 170(b)(1)(A)(v1). Management is unaware of any actions or events that would jeopardize the Authority's tax status.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2018

Estimates

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

SPECIAL ITEMS

Special items are transactions or events that are within the control of the Airport Authority and are either unusual in nature or infrequent in occurrence. On January 1, 2018, the primary government, Fairfield County, transferred the operations of the Fairfield County Airport to the Airport Authority, discretely presented component unit. The Fairfield County Commissioners determined that it was in the best interest of the Fairfield County Airport to transfer operations to the Airport Authority which is governed by a seven-member board. As a result of the transfer of operations, the Airport Authority received \$174,159 from the County which consists of fuel inventory of \$49,499 and airport related cash balances of \$124,660. Net position is unrestricted and is available for the Airport Authority to use for operations. On page 116, additional information on the Airport Authority's reporting entity is presented.

BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$ 733,974	\$763,479	\$29,505

	Appropriation	Budgetary	
Fund Type	Authority	Expenditures	Variance
General	\$525,943	\$471,929	\$54,014

RISK MANAGEMENT

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

The ACE program has a \$10,000,000 limit coverage on products-completed operations, personal injury, advertising injury, and malpractice, with \$10,000,000 for each occurrence. Other insurance includes a \$50,000 fire damage limit any one fire, medical expense limits any one person in the amount of \$5,000, a \$2,000,000 hangar keepers limit any one occurrence, and a \$1,000,000 hangar keepers limit any one aircraft.

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including direct physical loss or damage, collapse, and equipment breakdown to property. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. CORSA does not include any coverage for aircraft/aircraft liability. CORSA coverage is secondary if a claim would fall under coverage of the ACE program.

The Airport Authority has had no significant reductions in any of its insurance coverage from the prior year. Additionally, there have been no insurance settlements that have exceeded insurance coverage in any of the past three years.

TRANSFER OF OPERATIONS

In order to more efficiently manage Fairfield County Airport (Airport) operations, the County reorganized operations on January 1, 2018 and transferred operations of the Airport to the Airport Authority. The reorganization resulted in the Airport Authority being a discretely presented component unit of the County. Prior to January 1, 2018, the Airport Authority had no financial activity. At the time of this reorganization, certain airport related operations were transferred from the County to the Airport Authority. This transfer of operations is presented as a special item in the amount of \$174,159 on the Statement of Activities. The special item consists of moving cash balances related to airport operations from the County in the amount of \$124,660 and fuel inventory of \$49,499.

OTHER COMMITMENTS

The County on behalf of the Airport Authority utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at December 31, 2018 may be reported as part of restricted, committed, or assigned classifications of fund balance. At December 31, 2018, the Airport Authority's commitments for encumbrances in the General fund are \$33,798.

PUBLIC ENTITY RISK POOL

County Risk Sharing Authority, Inc. (CORSA)

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manages the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation to provide adequate cash reserves. The certificates are secured by the members' obligations to make coverage payments to CORSA. The participating members have no responsibility for the payment of the certificates. The Airport Authority does not have an equity interest in CORSA.

RELATED PARTY TRANSACTIONS AND CONTRIBUTIONS

The Fairfield County Airport Authority, a discretely component unit of Fairfield County, received contributions from the County for managerial services. These contributions are reflected as other financing sources in the basic financial statements in the amount of \$14,816 and they are reflected as in-kind contributions.

The Airport Authority receives significant contributions for airport improvements and operations. During 2018, the Airport Authority received \$156,000 from the County. The Airport Authority received \$174,159 from the County when the County transferred airport operations to the Airport Authority.

Required Supplementary Information

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

	2018	2017	2016
County's Proportion of the Net Pension Liability	0.27799920%	0.28058940%	0.28623777%
County's Proportionate Share of the Net Pension Liability	\$43,612,683	\$63,717,082	\$49,579,990
County's Covered Payroll	\$34,745,958	\$34,664,317	\$33,442,255
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.52%	183.81%	148.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

See accompanying notes to required supplementary information

2015	2014
0.27400100%	0.27400100%
\$33,047,583	\$32,301,149
\$31,708,074	\$31,415,613
104.22%	102.82%
86.45%	86.36%

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Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
2018 (1) *

	2018
County's Proportion of the Net Pension Asset	0.17681310%
County's Proportionate Share of the Net Pension Asset	\$240,702
County's Covered Payroll	\$724,138
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as Fairfield County's participation in the plan was considered immaterial in previous years.

* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

See accompanying notes to required supplementary information

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

	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.00637403%	0.00602130%	0.00629612%	0.00612674%
County's Proportionate Share of the Net Pension Liability	\$1,401,506	\$1,430,373	\$2,107,500	\$1,693,252
County's Covered Payroll	\$691,233	\$661,793	\$606,143	\$764,371
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	202.75%	216.14%	347.69%	221.52%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	72.10%	72.10%

(1) Although this schedule is intended to show Information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

See accompanying notes to required supplementary information

<u>2014</u>	<u>2013</u>
0.00579869%	0.00579869%
\$1,410,442	\$1,680,109
\$829,408	\$816,985
170.05%	205.65%
74.70%	69.30%

Fairfield County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System - OPEB Plan
*Last Two Years (1) **

	2018	2017
County's Proportion of the Net OPEB Liability	0.27144900%	0.27263700%
County's Proportionate Share of the Net OPEB Liability	\$29,477,361	\$27,537,264
County's Covered Payroll	\$35,825,383	\$35,597,618
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	82.28%	77.36%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

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

* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

See accompanying notes to required supplementary information

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

	2018	2017
County's Proportion of the Net OPEB Liability (Asset)	0.00637403%	0.00602130%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$102,424)	\$234,929
County's Covered Payroll	\$691,233	\$661,793
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.82%	35.50%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	176.00%	47.10%

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

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

See accompanying notes to required supplementary information

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

	2018	2017	2016	2015
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$5,250,326	\$4,781,015	\$4,413,690	\$4,262,745
Contributions in Relation to the Contractually Required Contribution	<u>(5,250,326)</u>	<u>(4,781,015)</u>	<u>(4,413,690)</u>	<u>(4,262,745)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$35,583,808	\$34,745,958	\$34,664,317	\$33,442,255
Contributions as a Percentage of Covered Payroll	<u>14.75%</u>	<u>13.76%</u>	<u>12.73%</u>	<u>12.75%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$113,133	\$94,138	\$78,446	\$77,245
Contributions in Relation to the Contractually Required Contribution	<u>(113,133)</u>	<u>(94,138)</u>	<u>(78,446)</u>	<u>(77,245)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$808,093	\$724,138	\$653,717	\$643,708
Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPERS Plan (2)				
Contractually Required Contribution	\$45,124	\$390,636	\$730,619	\$709,150
Contributions in Relation to the Contractually Required Contribution	<u>(45,124)</u>	<u>(390,636)</u>	<u>(730,619)</u>	<u>(709,150)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$36,711,908	\$35,825,383	\$35,597,618	\$34,337,908
Contributions as a Percentage of Covered Payroll	<u>0.12%</u>	<u>1.09%</u>	<u>2.05%</u>	<u>2.07%</u>

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the financial statements

<u>2014</u>	<u>2013</u>
\$4,043,186	\$4,309,411
<u>(4,043,186)</u>	<u>(4,309,411)</u>
<u>\$0</u>	<u>\$0</u>
\$31,708,074	\$31,415,613
<u>12.75%</u>	<u>13.72%</u>
\$68,831	\$80,384
<u>(68,831)</u>	<u>(80,384)</u>
<u>\$0</u>	<u>\$0</u>
\$573,592	\$618,338
<u>12.00%</u>	<u>13.00%</u>
\$668,475	\$344,865
<u>(668,475)</u>	<u>(344,865)</u>
<u>\$0</u>	<u>\$0</u>
\$32,470,611	\$32,098,035
<u>2.06%</u>	<u>1.07%</u>

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$108,819	\$96,773	\$92,651	\$84,860
Contributions in Relation to the Contractually Required Contribution	<u>(108,819)</u>	<u>(96,773)</u>	<u>(92,651)</u>	<u>(84,860)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%
Net OPEB Asset/Liability				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$777,279	\$691,233	\$661,793	\$606,143
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) The County's covered payroll is the same for the pension and OPEB.

See accompanying notes to required supplementary information

2014	2013	2012	2011	2010	2009
\$103,454	\$107,823	\$106,208	\$109,659	\$104,500	\$97,744
<u>(103,454)</u>	<u>(107,823)</u>	<u>(106,208)</u>	<u>(109,659)</u>	<u>(104,500)</u>	<u>(97,744)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
13.53%	13.00%	13.00%	13.00%	13.00%	13.00%
\$3,241	\$8,294	\$8,170	\$8,435	\$8,038	\$7,519
<u>(3,241)</u>	<u>(8,294)</u>	<u>(8,170)</u>	<u>(8,435)</u>	<u>(8,038)</u>	<u>(7,519)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$764,371	\$829,408	\$816,985	\$843,531	\$803,846	\$751,877
0.43%	1.00%	1.00%	1.00%	1.00%	1.00%

Fairfield County, Ohio
Notes to the Required Supplementary Information
December 31, 2018

Changes in Assumptions – OPERS Pension

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

	2017	2016 and prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – STRS Pension

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

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Fairfield County, Ohio
Notes to the Required Supplementary Information
December 31, 2018

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Combining Financial Statements and Schedules

General Fund

The General Fund accounts for 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, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 512,201	\$ 513,701	\$ 512,722	\$ 979
Fringe Benefits	223,441	223,741	220,424	3,317
Contractual Services	264,874	269,952	265,480	4,472
Materials and Supplies	15,482	14,344	13,728	616
Capital Outlay	27,500	22,700	22,381	319
Total Commissioners	1,043,498	1,044,438	1,034,735	9,703
Economic Development:				
Personal Services	168,714	168,714	163,302	5,412
Fringe Benefits	87,798	87,873	84,943	2,930
Contractual Services	59,716	58,468	16,411	42,057
Materials and Supplies	300	300	75	225
Other	15,300	15,300	15,300	-
Total Economic Development	331,828	330,655	280,031	50,624
Auditor:				
Personal Services	675,054	675,054	655,039	20,015
Fringe Benefits	302,750	302,750	297,111	5,639
Contractual Services	208,434	191,280	180,621	10,659
Materials and Supplies	21,610	18,409	12,691	5,718
Capital Outlay	-	400	386	14
Total Auditor	1,207,848	1,187,893	1,145,848	42,045
Treasurer:				
Personal Services	265,525	265,525	262,025	3,500
Fringe Benefits	138,710	138,710	137,475	1,235
Contractual Services	98,128	92,436	77,568	14,868
Materials and Supplies	15,999	15,411	12,415	2,996
Capital Outlay	5,000	8,500	7,527	973
Total Treasurer	523,362	520,582	497,010	23,572
Prosecuting Attorney:				
Personal Services	1,112,147	1,109,147	1,033,906	75,241
Fringe Benefits	467,382	470,382	438,555	31,827
Contractual Services	16,722	16,726	13,372	3,354
Materials and Supplies	10,557	10,557	9,904	653
Capital Outlay	64,000	64,000	54,000	10,000
Other	66,971	66,971	66,971	-
Total Prosecuting Attorney	1,737,779	1,737,783	1,616,708	121,075
Geographical Information System:				
Personal Services	61,988	61,988	61,522	466
Fringe Benefits	23,312	23,312	23,029	283
Contractual Services	199,209	181,049	150,337	30,712
Materials and Supplies	6,217	5,400	2,396	3,004
Capital Outlay	15,000	15,000	1,859	13,141
Total Geographical Information System	\$ 305,726	\$ 286,749	\$ 239,143	\$ 47,606

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 474,300	\$ 474,300	\$ 417,823	\$ 56,477
Fringe Benefits	176,845	159,544	150,696	8,848
Contractual Services	256,634	397,201	396,309	892
Materials and Supplies	58,557	58,830	58,830	-
Capital Outlay	255,491	93,230	93,230	-
Total Information Technology	<u>1,221,827</u>	<u>1,183,105</u>	<u>1,116,888</u>	<u>66,217</u>
Board of Elections:				
Personal Services	847,726	847,726	727,136	120,590
Fringe Benefits	422,387	422,387	358,914	63,473
Contractual Services	303,217	302,757	257,325	45,432
Materials and Supplies	116,732	116,594	60,231	56,363
Capital Outlay	68,000	2,171,492	704,406	1,467,086
Total Board of Elections	<u>1,758,062</u>	<u>3,860,956</u>	<u>2,108,012</u>	<u>1,752,944</u>
Maintenance and Operation:				
Personal Services	416,376	416,376	404,093	12,283
Fringe Benefits	249,675	254,675	250,402	4,273
Contractual Services	2,138,056	2,127,109	2,097,200	29,909
Materials and Supplies	530,891	486,341	406,149	80,192
Capital Outlay	323,802	350,019	258,412	91,607
Total Maintenance and Operation	<u>3,658,800</u>	<u>3,634,520</u>	<u>3,416,256</u>	<u>218,264</u>
Recorder:				
Personal Services	191,240	191,240	191,226	14
Fringe Benefits	129,905	130,390	129,799	591
Contractual Services	17,510	17,510	16,408	1,102
Materials and Supplies	2,132	1,647	999	648
Total Recorder	<u>340,787</u>	<u>340,787</u>	<u>338,432</u>	<u>2,355</u>
Human Resources:				
Personal Services	178,672	186,582	186,087	495
Fringe Benefits	78,616	79,606	77,856	1,750
Contractual Services	122,289	99,284	81,204	18,080
Materials and Supplies	3,416	3,000	1,638	1,362
Capital Outlay	1,500	19,600	-	19,600
Total Human Resources	<u>384,493</u>	<u>388,072</u>	<u>346,785</u>	<u>41,287</u>
Enterprise Zone:				
Personal Services	2,000	2,000	1,448	552
Fringe Benefits	1,100	1,100	668	432
Contractual Services	600	600	-	600
Materials and Supplies	200	200	-	200
Total Enterprise Zone	<u>3,900</u>	<u>3,900</u>	<u>2,116</u>	<u>1,784</u>
Certificate of Title Administration:				
Personal Services	802,000	802,000	724,301	77,699
Fringe Benefits	469,475	469,475	456,604	12,871
Contractual Services	59,341	56,350	54,289	2,061
Materials and Supplies	42,856	32,181	29,306	2,875
Capital Outlay	-	11,700	11,680	20
Total Certificate of Title Administration	<u>\$ 1,373,672</u>	<u>\$ 1,371,706</u>	<u>\$ 1,276,180</u>	<u>\$ 95,526</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 138,100	\$ 138,000	\$ 92,914	\$ 45,086
Capital Outlay	20,350	20,342	4,577	15,765
Total County Recorder Equipment	158,450	158,342	97,491	60,851
Building Department:				
Personal services	\$ 3,910	\$ 3,910	\$ 3,752	\$ 158
Fringe benefits	2,190	2,190	2,037	153
Contractual Services	43,255	42,113	33,814	8,299
Capital Outlay	6,400	6,400	6,400	-
Total Building Department	55,755	54,613	46,003	8,610
Insurance on Property and Persons:				
Contractual Services	556,082	526,178	510,391	15,787
Levy and Assessment:				
Contractual Services	476,803	451,903	426,865	25,038
Total General Government - Legislative and Executive	15,138,672	17,082,182	14,498,894	2,583,288
General Government - Judicial				
Domestic Relations:				
Personal Services	467,662	470,962	467,760	3,202
Fringe Benefits	194,327	187,027	179,724	7,303
Contractual Services	31,686	35,014	24,529	10,485
Materials and Supplies	3,760	3,740	3,240	500
Capital Outlay	11,641	18,081	18,047	34
Total Domestic Relations	709,076	714,824	693,300	21,524
Common Pleas Probation:				
Personal Services	425,000	423,000	410,222	12,778
Fringe Benefits	229,960	231,960	213,926	18,034
Total Common Pleas Probation	654,960	654,960	624,148	30,812
Common Pleas Court:				
Personal Services	441,000	432,000	416,410	15,590
Fringe Benefits	241,567	241,567	222,387	19,180
Contractual Services	614,800	621,800	614,114	7,686
Materials and Supplies	20,000	13,000	11,121	1,879
Capital Outlay	41,271	41,248	35,205	6,043
Total Common Pleas Court	1,358,638	1,349,615	1,299,237	50,378
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	306	306	252	54
Total Jury Commission	1,978	1,978	1,735	243
Juvenile Court:				
Contractual Services	150,443	78,597	65,350	13,247
Probate Court:				
Personal Services	398,198	417,298	410,084	7,214
Fringe Benefits	187,039	218,339	218,122	217
Contractual Services	87,318	66,141	65,142	999
Materials and Supplies	5,432	4,800	4,609	191
Total Probate Court	\$ 677,987	\$ 706,578	\$ 697,957	\$ 8,621

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 741,525	\$ 749,010	\$ 742,537	\$ 6,473
Fringe Benefits	451,535	454,235	430,130	24,105
Contractual Services	152,294	141,118	112,592	28,526
Materials and Supplies	31,855	31,396	31,337	59
Total Clerk of Courts	<u>1,377,209</u>	<u>1,375,759</u>	<u>1,316,596</u>	<u>59,163</u>
Municipal Court:				
Contractual Services	1,241,138	1,218,850	1,125,635	93,215
Materials and supplies	35,087	35,078	32,078	3,000
Total Municipal Court	<u>1,276,225</u>	<u>1,253,928</u>	<u>1,157,713</u>	<u>96,215</u>
Notary Public Fees:				
Personal Services	15,000	-	-	-
Contractual Services	15,000	15,000	-	15,000
Capital Outlay	15,000	15,000	-	15,000
Total Notary Public Fees	<u>45,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Public Defender:				
Contractual Services	30,000	30,000	-	30,000
Total General Government - Judicial	<u>6,281,516</u>	<u>6,196,239</u>	<u>5,856,036</u>	<u>340,203</u>
Public Safety				
Probation Department:				
Personal Services	936,029	932,029	931,439	590
Fringe Benefits	456,846	451,046	449,246	1,800
Contractual Services	538,634	598,738	583,426	15,312
Materials and Supplies	31,192	34,776	34,356	420
Capital Outlay	24,000	24,000	22,425	1,575
Other	10,000	5,380	1,436	3,944
Total Probation Department	<u>1,996,701</u>	<u>2,045,969</u>	<u>2,022,328</u>	<u>23,641</u>
Coroner:				
Personal Services	197,011	200,881	200,881	-
Fringe Benefits	91,628	90,258	87,082	3,176
Contractual Services	163,282	154,037	154,037	-
Materials and Supplies	2,500	2,500	1,843	657
Capital Outlay	5,000	6,040	6,003	37
Total Coroner	<u>459,421</u>	<u>453,716</u>	<u>449,846</u>	<u>3,870</u>
Visitation Center:				
Personal Services	29,158	29,158	29,157	1
Fringe Benefits	5,206	5,206	5,002	204
Contractual Services	2,100	2,000	1,286	714
Capital Outlay	432	-	-	-
Total Visitation Center	<u>36,896</u>	<u>36,364</u>	<u>35,445</u>	<u>919</u>
Sheriff:				
Personal Services	8,254,561	8,218,867	8,146,440	72,427
Fringe Benefits	3,748,578	3,824,310	3,797,696	26,614
Contractual Services	2,676,372	2,848,212	2,723,910	124,302
Materials and Supplies	493,676	681,758	668,535	13,223
Capital Outlay	695,379	654,588	653,642	946
Other	51,976	79,106	79,106	-
Total Sheriff	<u>15,920,542</u>	<u>16,306,841</u>	<u>16,069,329</u>	<u>237,512</u>
Total Public Safety	<u>\$ 18,413,560</u>	<u>\$ 18,842,890</u>	<u>\$ 18,576,948</u>	<u>\$ 265,942</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 433,394	\$ 433,396	\$ 433,196	\$ 200
TB Clinics:				
Contractual Services	1,955	1,000	1,000	-
Crippled Children:				
Contractual Services	366,475	366,474	366,474	-
Total Health	801,824	800,870	800,670	200
Human Services				
Veterans Service Commission:				
Personal Services	368,010	368,010	320,049	47,961
Fringe Benefits	124,760	124,760	92,361	32,399
Contractual Services	1,195,310	1,047,667	741,327	306,340
Materials and Supplies	51,081	45,727	27,709	18,018
Capital Outlay	75,000	75,000	6,136	68,864
Total Human Services	1,814,161	1,661,164	1,187,582	473,582
Transportation				
Airport:				
Contractual Services	150,154	150,154	150,154	-
Other				
Commissioners Share - Costs:				
Contractual Services	2,076,201	2,433,406	2,369,951	63,455
Miscellaneous:				
Contractual Services.....	107,113	105,661	92,226	13,435
Capital Outlay.....	15,000	-	-	-
Other.....	5,500	19,755	7,543	12,212
Total Miscellaneous	127,613	125,416	99,769	25,647
Total Other	2,203,814	2,558,822	2,469,720	89,102
Total Expenditures.....	\$ 44,803,701	\$ 47,292,321	\$ 43,540,004	\$ 3,752,317

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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 28,729,151	\$ 1,041,508	\$ 4,411,589	\$ 34,182,248
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	269,097	-	220,022	489,119
Receivables:				
Property Taxes	5,671,083	178,400	-	5,849,483
Lodging Taxes	43,922	-	-	43,922
Permissive Motor Vehicle License Tax	155,577	-	-	155,577
Accounts	146,295	-	90	146,385
Interfund	44,759	-	-	44,759
External Party	77,288	-	-	77,288
Special Assessments	59,393	566,187	-	625,580
Accrued Interest	3,150	-	-	3,150
Loans	670,130	-	-	670,130
Intergovernmental	9,131,457	-	948,936	10,080,393
Materials and Supplies Inventory.....	407,426	-	-	407,426
Prepaid Items.....	87,861	-	-	87,861
Total Assets.....	<u>\$ 45,496,589</u>	<u>\$ 1,786,095</u>	<u>\$ 5,580,637</u>	<u>\$ 52,863,321</u>
LIABILITIES				
Accounts Payable.....	\$ 1,195,466	\$ -	\$ 130,002	\$ 1,325,468
Contracts Payable.....	85,352	-	989,509	1,074,861
Accrued Wages and Benefits Payable.....	438,730	-	-	438,730
Retainage Payable.....	71,928	-	220,022	291,950
Interfund Payable.....	1,534,161	-	1,984,208	3,518,369
External Party Payable.....	2,569	-	-	2,569
Intergovernmental Payable.....	217,266	-	-	217,266
Total Liabilities.....	<u>3,545,472</u>	<u>-</u>	<u>3,323,741</u>	<u>6,869,213</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	5,516,638	178,400	-	5,695,038
Unavailable Revenue.....	6,395,457	566,187	633,994	7,595,638
Total Deferred Inflows of Resources.....	<u>11,912,095</u>	<u>744,587</u>	<u>633,994</u>	<u>13,290,676</u>
FUND BALANCES				
Nonspendable	692,456	-	-	692,456
Restricted	29,413,960	1,041,508	266,756	30,722,224
Committed.....	-	-	2,124,823	2,124,823
Assigned.....	-	-	437,739	437,739
Unassigned (Deficits).....	(67,394)	-	(1,206,416)	(1,273,810)
Total Fund Balances.....	<u>30,039,022</u>	<u>1,041,508</u>	<u>1,622,902</u>	<u>32,703,432</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 45,496,589</u>	<u>\$ 1,786,095</u>	<u>\$ 5,580,637</u>	<u>\$ 52,863,321</u>

Fairfield County, Ohio

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,094,775	\$ 178,400	\$ -	\$ 5,273,175
Lodging Taxes.....	220,001	-	-	220,001
Charges for Services.....	5,185,040	-	6,165	5,191,205
Licenses and Permits.....	741,169	-	-	741,169
Permissive Motor Vehicle License tax	1,804,258	-	-	1,804,258
Fines and Forfeitures.....	338,264	-	-	338,264
Intergovernmental.....	19,745,246	-	1,497,929	21,243,175
Special Assessments.....	79,427	81,833	-	161,260
Interest.....	81,138	33,261	-	114,399
Rent.....	12,880	188,810	113,950	315,640
Donations.....	97,396	-	-	97,396
Other.....	385,042	-	115,165	500,207
Total Revenues.....	<u>33,784,636</u>	<u>482,304</u>	<u>1,733,209</u>	<u>36,000,149</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	3,017,537	-	-	3,017,537
Judicial	1,239,618	-	-	1,239,618
Public Safety	2,793,636	-	-	2,793,636
Public Works	8,685,983	-	-	8,685,983
Health	5,711,878	-	-	5,711,878
Human Services	11,457,160	-	-	11,457,160
Urban Redevelopment and Housing	299,814	-	-	299,814
Intergovernmental.....	782,921	-	-	782,921
Capital Outlay.....	-	-	4,245,059	4,245,059
Debt Service:				
Principal Retirement	28,096	2,295,000	-	2,323,096
Interest and Fiscal Charges	70	1,340,634	24,997	1,365,701
Issuance Costs	-	-	8,500	8,500
Total Expenditures.....	<u>34,016,713</u>	<u>3,635,634</u>	<u>4,278,556</u>	<u>41,930,903</u>
Excess of Revenues Under Expenditures.....	<u>(232,077)</u>	<u>(3,153,330)</u>	<u>(2,545,347)</u>	<u>(5,930,754)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	3,833	55,000	-	58,833
General Obligation Bonds Issued.....	-	-	1,010,000	1,010,000
Transfers In.....	2,035,248	3,339,500	2,603,990	7,978,738
Transfers Out.....	<u>(581,557)</u>	<u>(6,864)</u>	<u>(246,953)</u>	<u>(835,374)</u>
Total Other Financing Sources (Use).....	<u>1,457,524</u>	<u>3,387,636</u>	<u>3,367,037</u>	<u>8,212,197</u>
Net Changes in Fund Balances.....	1,225,447	234,306	821,690	2,281,443
Fund Balances Beginning of Year.....	28,813,575	807,202	801,212	30,421,989
Fund Balances End of Year.....	<u>\$ 30,039,022</u>	<u>\$ 1,041,508</u>	<u>\$ 1,622,902</u>	<u>\$ 32,703,432</u>

Nonmajor Special Revenue Funds

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

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, 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.
Real Estate Assessment Fund	To account for restricted State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Motor Vehicle Fund	The Motor Vehicle Fund accounts for revenues derived from motor vehicle licenses, gasoline taxes, grants, and permissive sales taxes. Ohio state law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of a county-wide property tax levy, along with federal and State grants, that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.
Children Services Fund	To account for restricted monies received from federal and state grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management And Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance.

(continued)

Nonmajor Special Revenue Funds (continued)

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 2018; therefore, there is no budgetary schedule presented.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, 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.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.

(continued)

Nonmajor Special Revenue Funds (continued)

Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter/Education Pollworker Training, and the Special Elections Fund for GAAP reporting. The Special Elections Fund had no cash activity or budget during 2018; therefore, there is no budgetary schedule presented.
Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized in part by charges for services, fines and forfeitures, State grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, Law Library Resources Fund, and the Common Pleas Recovery Grant Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized in part by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Federal Emergency Management Agency Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting.
Home Fund	To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.
Target Community Alternative to Prison Fund	To account for the Targeting Community Alternative to Prison grant program which is restricted for supervision, treat, and holding accountable low-level, non-violent offenders. This grant funding was provided through the Ohio Department of Rehabilitation and Correction.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2018

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund	Ditch Maintenance Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 334,461	\$ 3,148,762	\$ 5,471,693	\$ 3,391,978	\$ 1,824,540
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	4,648	10,261	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Permissive Motor					
Vehicle License Tax	-	-	-	155,577	-
Accounts	-	-	-	4,227	-
Interfund	-	-	-	1,429	-
External Party	-	-	-	-	-
Special Assessments	-	-	-	-	59,393
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	193	169,626	235	2,675,887	-
Materials and Supplies Inventory.....	-	-	-	407,426	-
Prepaid Items.....	-	6,720	4,721	948	-
Total Assets.....	<u>\$ 334,654</u>	<u>\$ 3,325,108</u>	<u>\$ 5,481,297</u>	<u>\$ 6,647,733</u>	<u>\$ 1,883,933</u>
LIABILITIES					
Accounts Payable.....	\$ 24,864	\$ 8,339	\$ 20,780	\$ 98,058	\$ -
Contracts Payable.....	-	-	45,368	1,522	-
Accrued Wages and					
Benefits Payable.....	9,753	62,970	46,845	170,440	-
Retainage Payable.....	-	-	4,648	10,261	-
Interfund Payable.....	-	26,811	-	20,216	1,429
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	4,559	20,628	15,324	78,860	-
Total Liabilities.....	<u>39,176</u>	<u>118,748</u>	<u>132,965</u>	<u>379,357</u>	<u>1,429</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	1,817,837	59,393
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,817,837</u>	<u>59,393</u>
FUND BALANCES:					
Nonspendable	-	6,720	4,721	408,374	-
Restricted	295,478	3,199,640	5,343,611	4,042,165	1,823,111
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficit)	<u>295,478</u>	<u>3,206,360</u>	<u>5,348,332</u>	<u>4,450,539</u>	<u>1,823,111</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 334,654</u>	<u>\$ 3,325,108</u>	<u>\$ 5,481,297</u>	<u>\$ 6,647,733</u>	<u>\$ 1,883,933</u>

Delinquent Real Estate Collection Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund	Environmental Affairs Grant Fund
\$ 728,642	\$ 4,686,354	\$ 1,456,170	\$ 125,123	\$ 1,752	\$ 17,140	\$ 16,703
-	-	-	-	-	-	-
-	2,446,887	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,535	20,464	-	837	-	-
-	33,502	-	-	-	-	-
-	12,500	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,992	1,636,328	1,966,971	52,040	-	-	-
-	-	-	-	-	-	-
-	70,310	-	640	-	-	-
<u>\$ 730,634</u>	<u>\$ 8,889,416</u>	<u>\$ 3,443,605</u>	<u>\$ 177,803</u>	<u>\$ 2,589</u>	<u>\$ 17,140</u>	<u>\$ 16,703</u>
\$ 3,321	\$ 343,810	\$ 515,263	\$ 1,490	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
15,462	37,965	4,015	8,370	-	-	-
-	-	-	-	-	-	-
-	2,186	496,323	192,662	-	-	-
-	2,569	-	-	-	-	-
5,121	26,230	4,602	2,674	-	-	-
<u>23,904</u>	<u>412,760</u>	<u>1,020,203</u>	<u>205,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	2,380,211	-	-	-	-	-
-	<u>1,007,013</u>	<u>1,325,818</u>	<u>5,476</u>	<u>430</u>	<u>-</u>	<u>-</u>
-	<u>3,387,224</u>	<u>1,325,818</u>	<u>5,476</u>	<u>430</u>	<u>-</u>	<u>-</u>
-	70,310	-	640	-	-	-
706,730	5,019,122	1,097,584	-	2,159	17,140	16,703
-	-	-	(33,509)	-	-	-
<u>706,730</u>	<u>5,089,432</u>	<u>1,097,584</u>	<u>(32,869)</u>	<u>2,159</u>	<u>17,140</u>	<u>16,703</u>
<u>\$ 730,634</u>	<u>\$ 8,889,416</u>	<u>\$ 3,443,605</u>	<u>\$ 177,803</u>	<u>\$ 2,589</u>	<u>\$ 17,140</u>	<u>\$ 16,703</u>

(continued)

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2018

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 1,038,458	\$ 14,984	\$ 3,807	\$ 911,088	\$ 415,117
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	57,019	-	-	-	-
Receivables:					
Property Taxes	1,513,005	-	-	-	-
Lodging Taxes	-	-	43,922	-	-
Permissive Motor	-	-	-	-	-
Vehicle License Tax	-	-	-	-	-
Accounts	-	-	-	49,801	-
Interfund	-	-	-	-	-
External Party	-	-	-	6,901	32,500
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	84,452	32,449	-	12,742	84,906
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	-	2,185
Total Assets.....	\$ 2,692,934	\$ 47,433	\$ 47,729	\$ 980,532	\$ 534,708
LIABILITIES					
Accounts Payable.....	\$ -	\$ 548	\$ -	\$ 31,466	\$ 28,186
Contracts Payable.....	38,462	-	-	-	-
Accrued Wages and					
Benefits Payable.....	-	3,814	-	7,077	14,265
Retainage Payable.....	57,019	-	-	-	-
Interfund Payable.....	-	-	-	200,000	55,276
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	22,547	-	5,944	5,571
Total Liabilities.....	95,481	26,909	-	244,487	103,298
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	1,472,061	-	-	-	-
Unavailable Revenue.....	125,396	10,611	-	-	-
Total Deferred Inflows of Resources.....	1,597,457	10,611	-	-	-
FUND BALANCES:					
Nonspendable	-	-	-	-	2,185
Restricted	999,996	9,913	47,729	736,045	429,225
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficit).....	999,996	9,913	47,729	736,045	431,410
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	\$ 2,692,934	\$ 47,433	\$ 47,729	\$ 980,532	\$ 534,708

(Continued)

Community Development Block Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Other Legislative and Executive Programs	Other Judicial Programs	Other Public Safety Programs
\$ 283,925	\$ 93,295	\$ 2,187,735	\$ 89,511	\$ 30,480	\$ 1,292,687	\$ 924,910
-	-	-	197,169	-	-	-
-	-	1,711,191	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	40,258	27,173
163	-	-	1,090	7,865	-	-
-	25,387	-	-	-	-	-
-	-	-	-	-	-	-
548	-	-	2,179	-	-	-
136,664	-	-	533,466	-	-	-
1,355,500	89,585	97,266	-	-	6,889	497,406
-	-	-	-	-	-	-
-	774	-	-	-	1,563	-
<u>\$ 1,776,800</u>	<u>\$ 209,041</u>	<u>\$ 3,996,192</u>	<u>\$ 823,415</u>	<u>\$ 38,345</u>	<u>\$ 1,341,397</u>	<u>\$ 1,449,489</u>
\$ 49,321	\$ 12,038	\$ 6,097	\$ -	\$ -	\$ 27,570	\$ 11,650
-	-	-	-	-	-	-
-	-	-	490	-	1,121	56,143
-	-	-	-	-	-	-
250,000	46,570	2,186	-	-	10,000	135,000
-	-	-	-	-	-	-
1,459	2,100	-	75	-	367	21,205
<u>300,780</u>	<u>60,708</u>	<u>8,283</u>	<u>565</u>	<u>-</u>	<u>39,058</u>	<u>223,998</u>
-	-	1,664,366	-	-	-	-
<u>1,355,552</u>	<u>21,215</u>	<u>144,091</u>	<u>372</u>	<u>-</u>	<u>11,242</u>	<u>216,180</u>
<u>1,355,552</u>	<u>21,215</u>	<u>1,808,457</u>	<u>372</u>	<u>-</u>	<u>11,242</u>	<u>216,180</u>
-	774	-	197,169	-	1,563	-
120,468	126,344	2,179,452	625,309	38,345	1,311,485	1,021,245
-	-	-	-	-	(21,951)	(11,934)
<u>120,468</u>	<u>127,118</u>	<u>2,179,452</u>	<u>822,478</u>	<u>38,345</u>	<u>1,291,097</u>	<u>1,009,311</u>
<u>\$ 1,776,800</u>	<u>\$ 209,041</u>	<u>\$ 3,996,192</u>	<u>\$ 823,415</u>	<u>\$ 38,345</u>	<u>\$ 1,341,397</u>	<u>\$ 1,449,489</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2018

	<u>Home</u>	<u>Target Community Alternative to Prison</u>	<u>Totals</u>
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 82,319	\$ 157,517	\$ 28,729,151
Restricted Assets: Equity in Pooled Cash and cash equivalents	-	-	269,097
Receivables:			
Property Taxes	-	-	5,671,083
Lodging Taxes	-	-	43,922
Permissive Motor			
Vehicle License Tax	-	-	155,577
Accounts	-	-	146,295
Interfund	75	635	44,759
External Party	-	-	77,288
Special Assessments	-	-	59,393
Accrued Interest	58	365	3,150
Loans	-	-	670,130
Intergovernmental	222,200	144,790	9,131,457
Materials and Supplies Inventory.....	-	-	407,426
Prepaid Items.....	-	-	87,861
Total Assets.....	<u>\$ 304,652</u>	<u>\$ 303,307</u>	<u>\$ 45,496,589</u>
LIABILITIES			
Accounts Payable.....	\$ -	\$ 12,665	\$ 1,195,466
Contracts Payable.....	-	-	85,352
Accrued Wages and Benefits Payable.....	-	-	438,730
Retainage Payable.....	-	-	71,928
Interfund Payable.....	62,000	33,502	1,534,161
External Party Payable.....	-	-	2,569
Intergovernmental Payable.....	-	-	217,266
Total Liabilities.....	<u>62,000</u>	<u>46,167</u>	<u>3,545,472</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not levied to Finance Current Year Operations.....	-	-	5,516,638
Unavailable Revenue.....	222,232	72,599	6,395,457
Total Deferred Inflows of Resources.....	<u>222,232</u>	<u>72,599</u>	<u>11,912,095</u>
FUND BALANCES:			
Nonspendable	-	-	692,456
Restricted	20,420	184,541	29,413,960
Unassigned (Deficits).....	-	-	(67,394)
Total Fund Balances (Deficit)	<u>20,420</u>	<u>184,541</u>	<u>30,039,022</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances....	<u>\$ 304,652</u>	<u>\$ 303,307</u>	<u>\$ 45,496,589</u>

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Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Motor Vehicle Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	50,991	511,520	2,010,661	386,833
Licenses and Permits.....	568,067	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	1,804,258
Fines and Forfeitures.....	54,587	-	-	39,127
Intergovernmental.....	2,500	1,975,654	-	5,654,971
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Rent.....	-	-	-	-
Donations.....	8,325	-	-	-
Other.....	1,994	10,101	5,911	115,308
Total Revenues.....	686,464	2,497,275	2,016,572	8,000,497
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	2,376,965	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	7,204,120
Health	706,626	-	-	-
Human Services	-	2,039,241	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	28,096
Interest and Fiscal Charges	-	-	-	70
Total Expenditures.....	706,626	2,039,241	2,376,965	7,232,286
Excess of Revenues Over (Under) Expenditures	(20,162)	458,034	(360,393)	768,211
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	3,833
Transfers In.....	-	186,310	-	80,000
Transfers Out.....	-	-	-	(262,800)
Total Other Financing Sources (Use).....	-	186,310	-	(178,967)
Net Changes in Fund Balances.....	(20,162)	644,344	(360,393)	589,244
Fund Balances Beginning of Year.....	315,640	2,562,016	5,708,725	3,861,295
Fund Balances End of Year.....	\$ 295,478	\$ 3,206,360	\$ 5,348,332	\$ 4,450,539

Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund
\$ -	\$ -	\$ 2,196,777	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	693,582	227,750	58,828	19,099	-	-
-	-	-	-	-	33,001	-
-	-	-	-	-	-	-
-	-	2,808,045	4,214,562	139,279	-	-
69,038	-	-	-	-	-	10,389
-	-	-	-	-	-	-
-	-	12,880	-	-	-	-
-	-	9,483	77,093	-	-	-
-	1,883	26,761	112,365	4,704	-	-
<u>69,038</u>	<u>695,465</u>	<u>5,281,696</u>	<u>4,462,848</u>	<u>163,082</u>	<u>33,001</u>	<u>10,389</u>
-	640,572	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	357,317	-	-
96,033	-	-	-	-	-	1,038
-	-	4,390,015	-	-	33,419	-
-	-	-	6,674,105	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>96,033</u>	<u>640,572</u>	<u>4,390,015</u>	<u>6,674,105</u>	<u>357,317</u>	<u>33,419</u>	<u>1,038</u>
(26,995)	54,893	891,681	(2,211,257)	(194,235)	(418)	9,351
-	-	-	-	-	-	-
-	-	-	1,622,970	99,000	-	-
-	-	-	-	(1,083)	-	-
-	-	-	<u>1,622,970</u>	<u>97,917</u>	<u>-</u>	<u>-</u>
(26,995)	54,893	891,681	(588,287)	(96,318)	(418)	9,351
1,850,106	651,837	4,197,751	1,685,871	63,449	2,577	7,789
<u>\$ 1,823,111</u>	<u>\$ 706,730</u>	<u>\$ 5,089,432</u>	<u>\$ 1,097,584</u>	<u>\$ (32,869)</u>	<u>\$ 2,159</u>	<u>\$ 17,140</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	Environmental Affairs Grant Fund	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund
REVENUES				
Property Taxes.....	\$ -	\$ 1,358,536	\$ -	\$ -
Lodging Taxes.....	-	-	-	220,001
Charges for Services.....	-	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	169,896	577,089	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	4	-
Rent.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	57,782	-
Total Revenues.....	-	1,528,432	634,875	220,001
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	1,212,520	-	172,272
Health	-	-	581,818	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	-	1,212,520	581,818	172,272
Excess of Revenues Over (Under) Expenditures	-	315,912	53,057	47,729
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	(236,865)	-	-
Total Other Financing Sources (Use).....	-	(236,865)	-	-
Net Changes in Fund Balances.....	-	79,047	53,057	47,729
Fund Balances Beginning of Year.....	16,703	920,949	(43,144)	-
Fund Balances End of Year.....	\$ 16,703	\$ 999,996	\$ 9,913	\$ 47,729

(Continued)

<u>Sheriff Services Fund</u>	<u>Juvenile Court Services Fund</u>	<u>Community Development Block Grant Grant Fund</u>	<u>Workforce Investment Act Fund</u>	<u>Older Adult Services Levy Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Other Legislative and Executive Programs</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,539,462	\$ -	\$ -
-	-	-	-	-	-	-
771,139	34,023	250	25,387	-	502	-
140,101	-	-	-	-	-	-
-	-	-	-	-	-	-
128,272	-	-	-	-	-	-
-	496,697	752,155	599,053	195,645	-	-
-	-	-	-	-	-	-
-	-	29,327	-	-	25,450	9,594
-	-	-	-	-	-	-
2,495	-	-	-	-	-	-
25,696	10,201	20	774	-	18	-
<u>1,067,703</u>	<u>540,921</u>	<u>781,752</u>	<u>625,214</u>	<u>1,735,107</u>	<u>25,970</u>	<u>9,594</u>
-	-	-	-	-	-	-
-	850,358	-	-	-	-	-
771,988	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	606,277	2,031,039	-	-
-	-	240,077	-	-	9,237	-
-	-	561,300	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>771,988</u>	<u>850,358</u>	<u>801,377</u>	<u>606,277</u>	<u>2,031,039</u>	<u>9,237</u>	<u>-</u>
<u>295,715</u>	<u>(309,437)</u>	<u>(19,625)</u>	<u>18,937</u>	<u>(295,932)</u>	<u>16,733</u>	<u>9,594</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(11,066)	-	(500)	-	-	-	(69,241)
<u>(11,066)</u>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,241)</u>
284,649	(309,437)	(20,125)	18,937	(295,932)	16,733	(59,647)
451,396	740,847	140,593	108,181	2,475,384	805,745	97,992
<u>\$ 736,045</u>	<u>\$ 431,410</u>	<u>\$ 120,468</u>	<u>\$ 127,118</u>	<u>\$ 2,179,452</u>	<u>\$ 822,478</u>	<u>\$ 38,345</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, 2018

	Other Judicial Programs	Other Public Safety Programs	Home	Target Community Alternative to Prison
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	319,354	75,121	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-	-
Fines and Forfeitures.....	116,278	-	-	-
Intergovernmental.....	70,186	1,754,391	45,542	289,581
Special Assessments.....	-	-	-	-
Interest.....	-	-	15,305	1,458
Rent.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	122	11,402	-	-
Total Revenues.....	505,940	1,840,914	60,847	291,039
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	389,260	-	-	-
Public Safety	-	1,664,331	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	106,498
Urban Redevelopment and Housing	-	-	50,500	-
Intergovernmental.....	-	221,621	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	389,260	1,885,952	50,500	106,498
Excess of Revenues Over (Under) Expenditures	116,680	(45,038)	10,347	184,541
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	46,968	-	-
Transfers Out.....	-	-	(2)	-
Total Other Financing Sources (Use).....	-	46,968	(2)	-
Net Changes in Fund Balances.....	116,680	1,930	10,345	184,541
Fund Balances Beginning of Year.....	1,174,417	1,007,381	10,075	-
Fund Balances End of Year.....	\$ 1,291,097	\$ 1,009,311	\$ 20,420	\$ 184,541

(Continued)

Totals

\$ 5,094,775
220,001
5,185,040
741,169
1,804,258
338,264
19,745,246
79,427
81,138
12,880
97,396
385,042
33,784,636

3,017,537
1,239,618
2,793,636
8,685,983
5,711,878
11,457,160
299,814
782,921

28,096
70
34,016,713

(232,077)

3,833
2,035,248
(581,557)
1,457,524
1,225,447
28,813,575
\$ 30,039,022

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
DOG ADOPTION CENTER AND SHELTER FUND
For the Year Ended December 31, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 51,500	\$ 51,316	\$ (184)
Licenses and Permits.....	523,000	572,337	49,337
Fines and Forfeitures.....	42,000	54,627	12,627
Intergovernmental.....	2,000	2,500	500
Donations.....	8,000	8,335	335
Other.....	1,000	1,947	947
Total Revenues.....	<u>627,500</u>	<u>691,062</u>	<u>63,562</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	154,660	149,173	5,487
Fringe Benefits	87,664	83,502	4,162
Contractual Services	348,019	346,455	1,564
Materials and Supplies	50,987	50,603	384
Capital Outlay	80,554	79,776	778
Total Expenditures.....	<u>721,884</u>	<u>709,509</u>	<u>12,375</u>
Net Change in Fund Balance.....	(94,384)	(18,447)	75,937
Fund Balance Beginning of Year	307,094	307,094	-
Prior Year Encumbrances Appropriated.....	14,909	14,909	-
Fund Balance End of Year	<u>\$ 227,619</u>	<u>\$ 303,556</u>	<u>\$ 75,937</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 500,000	\$ 515,443	\$ 15,443
Intergovernmental.....	1,649,050	2,096,551	447,501
Other.....	2,500	9,830	7,330
Total Revenues.....	<u>2,151,550</u>	<u>2,621,824</u>	<u>470,274</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,069,646	1,022,054	47,592
Fringe Benefits	618,614	564,346	54,268
Contractual Services	665,744	456,858	208,886
Materials and Supplies	4,100	2,504	1,596
Total Expenditures.....	<u>2,358,104</u>	<u>2,045,762</u>	<u>312,342</u>
Excess of Revenues Over (Under) Expenditures.....	(206,554)	576,062	782,616
OTHER FINANCING SOURCE			
Transfers In.....	186,310	186,310	-
Net Change in Fund Balance.....	(20,244)	762,372	782,616
Fund Balance Beginning of Year	2,345,201	2,345,201	-
Prior Year Encumbrances Appropriated.....	36,210	36,210	-
Fund Balance End of Year	<u>\$ 2,361,167</u>	<u>\$ 3,143,783</u>	<u>\$ 782,616</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,838,100	\$ 2,010,661	\$ 172,561
Other.....	-	5,676	5,676
Total Revenues.....	<u>1,838,100</u>	<u>2,016,337</u>	<u>178,237</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	865,000	781,623	83,377
Fringe Benefits	478,000	401,798	76,202
Contractual Services	2,224,978	1,479,376	745,602
Materials and Supplies	66,361	13,163	53,198
Capital Outlay	<u>2,045,000</u>	<u>360,762</u>	<u>1,684,238</u>
Total Expenditures.....	<u>5,679,339</u>	<u>3,036,722</u>	<u>2,642,617</u>
Net Change in Fund Balance.....	(3,841,239)	(1,020,385)	2,820,854
Fund Balance Beginning of Year	4,524,322	4,524,322	-
Prior Year Encumbrances Appropriated.....	<u>1,275,144</u>	<u>1,275,144</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,958,227</u>	<u>\$ 4,779,081</u>	<u>\$ 2,820,854</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 167,010	\$ 392,254	\$ 225,244
Permissive Motor Vehicle License Tax.....	1,675,000	1,779,826	104,826
Fines and Forfeitures.....	40,000	38,819	(1,181)
Intergovernmental.....	5,530,000	5,668,938	138,938
Other.....	5,750	113,905	108,155
Total Revenues.....	<u>7,417,760</u>	<u>7,993,742</u>	<u>575,982</u>
EXPENDITURES			
Current:			
Public Works:			
Motor Vehicle:			
Personal Services	2,983,687	2,954,462	29,225
Fringe Benefits	1,511,079	1,494,418	16,661
Contractual Services	1,750,921	1,610,174	140,747
Materials and Supplies	1,491,518	1,345,653	145,865
Capital Outlay	1,276,266	1,246,635	29,631
Other	9,500	9,189	311
Total Expenditures.....	<u>9,022,971</u>	<u>8,660,531</u>	<u>362,440</u>
Excess of Revenues Under Expenditures.....	<u>(1,605,211)</u>	<u>(666,789)</u>	<u>938,422</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	5,000	3,833	(1,167)
Transfers In.....	80,000	80,000	-
Transfers Out.....	<u>(262,800)</u>	<u>(262,800)</u>	<u>-</u>
Total Other Financing Sources (Use).....	<u>(177,800)</u>	<u>(178,967)</u>	<u>(1,167)</u>
Net Change in Fund Balance.....	(1,783,011)	(845,756)	937,255
Fund Balance Beginning of Year.....	2,120,888	2,120,888	-
Prior Year Encumbrances Appropriated.....	929,556	929,556	-
Fund Balance End of Year.....	<u>\$ 1,267,433</u>	<u>\$ 2,204,688</u>	<u>\$ 937,255</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 69,038	\$ 69,038
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	108,555	108,554	1
Capital Outlay	60,578	950	59,628
Total Expenditures.....	169,133	109,504	59,629
Excess of Revenues Under Expenditures.....	(169,133)	(40,466)	128,667
OTHER FINANCING USE			
Advances Out.....	-	(75,000)	(75,000)
Net Change in Fund Balance.....	(169,133)	(115,466)	53,667
Fund Balance Beginning of Year	1,925,106	1,925,106	-
Fund Balance End of Year	<u>\$ 1,755,973</u>	<u>\$ 1,809,640</u>	<u>\$ 53,667</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 550,000	\$ 691,665	\$ 141,665
Other.....	-	1,808	1,808
Total Revenues.....	<u>550,000</u>	<u>693,473</u>	<u>143,473</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	310,000	258,976	51,024
Fringe Benefits	139,415	118,779	20,636
Contractual Services	377,917	270,787	107,130
Materials and Supplies	5,874	956	4,918
Capital Outlay	3,000	2,727	273
Total Expenditures.....	<u>836,206</u>	<u>652,225</u>	<u>183,981</u>
Net Change in Fund Balance.....	(286,206)	41,248	327,454
Fund Balance Beginning of Year	650,284	650,284	-
Prior Year Encumbrances Appropriated.....	26,061	26,061	-
Fund Balance End of Year	<u>\$ 390,139</u>	<u>\$ 717,593</u>	<u>\$ 327,454</u>

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 2,089,000	\$ 2,208,943	\$ 119,943
Charges for Services.....	453,934	130,107	(323,827)
Intergovernmental.....	1,036,437	2,355,444	1,319,007
Rent.....	-	13,780	13,780
Donations.....	-	9,483	9,483
Other.....	-	26,616	26,616
Total Revenues.....	<u>3,579,371</u>	<u>4,744,373</u>	<u>1,165,002</u>
EXPENDITURES			
Current:			
Health:			
Alcohol, Drug Addiction, and Mental Health Board:			
Personal Services	680,203	611,764	68,439
Fringe Benefits	269,248	227,416	41,832
Contractual Services	5,322,552	3,893,070	1,429,482
Materials and Supplies	39,290	31,749	7,541
Capital Outlay	9,750	3,801	5,949
Total Expenditures.....	<u>6,321,043</u>	<u>4,767,800</u>	<u>1,553,243</u>
Net Change in Fund Balance.....	(2,741,672)	(23,427)	2,718,245
Fund Balance Beginning of Year.....	3,713,280	3,713,280	-
Prior Year Encumbrances Appropriated.....	240,312	240,312	-
Fund Balance End of Year.....	<u>\$ 1,211,920</u>	<u>\$ 3,930,165</u>	<u>\$ 2,718,245</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 40,221	\$ 65,855	\$ 25,634
Intergovernmental	3,850,724	4,131,156	280,432
Donations	89,996	77,093	(12,903)
Other	198,722	109,430	(89,292)
Total Revenues	4,179,663	4,383,534	203,871
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Personal Services	78,582	14,859	63,723
Fringe Benefits	52,418	8,323	44,095
Contractual Services	6,960,007	6,330,594	629,413
Materials and Supplies	16,245	10,178	6,067
Capital Outlay	13,579	8,899	4,680
Total Expenditures	7,120,831	6,372,853	747,978
Excess of Revenues Under Expenditures	(2,941,168)	(1,989,319)	951,849
OTHER FINANCING SOURCES (USE)			
Advances In	-	312,989	312,989
Advances Out	-	(243,181)	(243,181)
Transfers In	1,628,052	1,622,970	(5,082)
Total Other Financing Sources (Use)	1,628,052	1,692,778	64,726
Net Change in Fund Balance	(1,313,116)	(296,541)	1,016,575
Fund Balance Beginning of Year	1,718,627	1,718,627	-
Prior Year Encumbrances Appropriated	17,885	17,885	-
Fund Balance End of Year	\$ 423,396	\$ 1,439,971	\$ 1,016,575

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 22,100	\$ 19,099	\$ (3,001)
Intergovernmental.....	218,000	92,747	(125,253)
Donations.....	100	-	(100)
Other.....	1,000	4,672	3,672
Total Revenues.....	241,200	116,518	(124,682)
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	131,898	126,645	5,253
Fringe Benefits	23,452	21,697	1,755
Contractual Services	72,481	50,495	21,986
Materials and Supplies	5,563	2,686	2,877
Capital Outlay	161,521	150,422	11,099
Total Expenditures.....	394,915	351,945	42,970
Excess of Revenues Under Expenditures.....	(153,715)	(235,427)	(81,712)
OTHER FINANCING SOURCES (USE)			
Advances In	-	94,006	94,006
Transfers In	99,000	99,000	-
Transfers Out.....	(6,083)	(1,083)	5,000
Total Other Financing Sources (Use).....	92,917	191,923	99,006
Net Change in Fund Balance.....	(60,798)	(43,504)	17,294
Fund Balance Beginning of Year	48,627	48,627	-
Prior Year Encumbrances Appropriated.....	120,000	120,000	-
Fund Balance End of Year	\$ 107,829	\$ 125,123	\$ 17,294

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 33,419	\$ (2,581)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	33,419	2,581
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
BATESON BEACH FUND**
For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 10,389	\$ 10,389
EXPENDITURES			
Current:			
Public works:			
Bateson Beach:			
Other	1,038	1,038	-
Net change in fund balance.....	(1,038)	9,351	10,389
Fund Balance Beginning of Year	7,789	7,789	-
Fund Balance End of Year	<u>\$ 6,751</u>	<u>\$ 17,140</u>	<u>\$ 10,389</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,325,125	\$ 1,366,036	\$ 40,911
Intergovernmental.....	166,200	169,896	3,696
Total Revenues.....	<u>1,491,325</u>	<u>1,535,932</u>	<u>44,607</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	27,300	25,063	2,237
Capital Outlay	1,428,671	1,234,377	194,294
Total Expenditures.....	<u>1,455,971</u>	<u>1,259,440</u>	<u>196,531</u>
Excess of Revenues Over Expenditures.....	35,354	276,492	241,138
OTHER FINANCING USE			
Transfers Out.....	(236,865)	(236,865)	-
Net Change in Fund Balance.....	(201,511)	39,627	241,138
Fund Balance Beginning of Year	831,882	831,882	-
Prior Year Encumbrances Appropriated.....	45,162	45,162	-
Fund Balance End of Year	<u>\$ 675,533</u>	<u>\$ 916,671</u>	<u>\$ 241,138</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, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 587,263	\$ 577,089	\$ (10,174)
Interest	-	4	4
Other	35,436	35,944	508
Total Revenues	<u>622,699</u>	<u>613,037</u>	<u>(9,662)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	57,470	56,249	1,221
Fringe Benefits	29,947	29,947	-
Contractual Services	462,056	440,542	21,514
Materials and Supplies	3,105	3,039	66
Capital Outlay	31,120	31,120	-
Other	43,836	43,836	-
Total Expenditures	<u>627,534</u>	<u>604,733</u>	<u>22,801</u>
Net Change in Fund Balance	(4,835)	8,304	13,139
Fund Balance Beginning of Year	5,015	5,015	-
Prior Year Encumbrances Appropriated	605	605	-
Fund Balance End of Year	<u>\$ 785</u>	<u>\$ 13,924</u>	<u>\$ 13,139</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Lodging Taxes.....	\$ 250,000	\$ 223,169	\$ (26,831)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	253,635	225,654	27,981
Net Change in Fund Balance.....	(3,635)	(2,485)	1,150
Fund Balance Beginning of Year	2,657	2,657	-
Prior year encumbrances appropriated.....	3,635	3,635	-
Fund Balance End of Year	<u>\$ 2,657</u>	<u>\$ 3,807</u>	<u>\$ 1,150</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 503,420	\$ 758,127	\$ 254,707
Licenses and Permits.....	150,000	139,225	(10,775)
Fines and Forfeitures.....	77,000	128,480	51,480
Intergovernmental.....	10,400	-	(10,400)
Donations.....	200	2,295	2,095
Other.....	24,059	29,714	5,655
Total Revenues.....	<u>765,079</u>	<u>1,057,841</u>	<u>292,762</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	116,260	114,630	1,630
Fringe Benefits	63,621	61,989	1,632
Contractual Services	74,777	73,716	1,061
Materials and Supplies	622,514	619,014	3,500
Capital outlay	4,365	4,245	120
Total Expenditures.....	<u>881,537</u>	<u>873,594</u>	<u>7,943</u>
Excess of Revenues Over (Under) Expenditures.....	(116,458)	184,247	300,705
OTHER FINANCING USE			
Transfers Out.....	(11,066)	(11,066)	-
Net Change in Fund Balance.....	(127,524)	173,181	300,705
Fund Balance Beginning of Year	641,397	641,397	-
Prior Year Encumbrances Appropriated.....	22,569	22,569	-
Fund Balance End of Year	<u>\$ 536,442</u>	<u>\$ 837,147</u>	<u>\$ 300,705</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 32,300	\$ 34,268	\$ 1,968
Intergovernmental.....	380,000	379,365	(635)
Other.....	-	10,127	10,127
Total Revenues.....	<u>412,300</u>	<u>423,760</u>	<u>11,460</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	299,589	286,300	13,289
Fringe Benefits	153,588	137,492	16,096
Contractual Services	596,012	498,810	97,202
Materials and Supplies	5,000	2,852	2,148
Total Expenditures.....	<u>1,054,189</u>	<u>925,454</u>	<u>128,735</u>
Excess of Revenues Under Expenditures.....	(641,889)	(501,694)	140,195
OTHER FINANCING SOURCE			
Advances In	-	54,127	54,127
Net Change in Fund Balance.....	(641,889)	(447,567)	194,322
Fund Balance Beginning of Year	691,844	691,844	-
Prior Year Encumbrances Appropriated.....	93,345	93,345	-
Fund Balance End of Year	<u>\$ 143,300</u>	<u>\$ 337,622</u>	<u>\$ 194,322</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, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ 250	\$ (550)
Loans.....	8,500	8,515	15
Intergovernmental.....	985,126	633,212	(351,914)
Interest.....	4,600	29,056	24,456
Other.....	-	20	20
Total Revenues.....	<u>999,026</u>	<u>671,053</u>	<u>(327,973)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	2,174	1,625	549
Fringe Benefits	1,286	858	428
Contractual Services	239,593	170,412	69,181
Capital Outlay	<u>781,081</u>	<u>503,893</u>	<u>277,188</u>
Total Expenditures.....	<u>1,024,134</u>	<u>676,788</u>	<u>347,346</u>
Excess of Revenues Under Expenditures.....	<u>(25,108)</u>	<u>(5,735)</u>	<u>19,373</u>
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	200,000	200,000
Advances Out.....	-	(100,000)	(100,000)
Transfers out.....	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Total Other Financing Sources (Use).....	<u>(500)</u>	<u>99,500</u>	<u>100,000</u>
Net Change in Fund Balance.....	(25,608)	93,765	119,373
Fund Balance Beginning of Year	<u>190,160</u>	<u>190,160</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 164,552</u>	<u>\$ 283,925</u>	<u>\$ 119,373</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 654,984	\$ 569,262	\$ (85,722)
Other.....	0	774	774
Total Revenues.....	<u>654,984</u>	<u>570,036</u>	<u>(84,948)</u>
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	<u>774,984</u>	<u>627,935</u>	<u>147,049</u>
Excess of Revenues Under Expenditures.....	<u>(120,000)</u>	<u>(57,899)</u>	<u>62,101</u>
Net Change in Fund Balance.....	(120,000)	(57,899)	62,101
Fund Balance Beginning of Year	<u>151,194</u>	<u>151,194</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 31,194</u>	<u>\$ 93,295</u>	<u>\$ 62,101</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, 2018**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 1,508,350	\$ 1,548,119	\$ 39,769
Intergovernmental.....	191,650	195,645	3,995
Total Revenues.....	1,700,000	1,743,764	43,764
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,088,275	2,041,759	46,516
Net Change in Fund Balance.....	(388,275)	(297,995)	90,280
Fund Balance Beginning of Year	2,389,086	2,389,086	-
Prior Year Encumbrances Appropriated.....	26,511	26,511	-
Fund Balance End of Year	<u>\$ 2,027,322</u>	<u>\$ 2,117,602</u>	<u>\$ 90,280</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 550	\$ 502	\$ (48)
Loans.....	47,255	41,846	(5,409)
Interest.....	22,745	24,946	2,201
Other.....	-	18	18
Total Revenues.....	<u>70,550</u>	<u>67,312</u>	<u>(3,238)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	2,436	2,167	269
Fringe Benefits	1,411	1,182	229
Contractual Services	209,800	25,365	184,435
Total Expenditures.....	<u>213,647</u>	<u>28,714</u>	<u>184,933</u>
Net Change in Fund Balance.....	(143,097)	38,598	181,695
Fund Balance Beginning of Year	248,082	248,082	-
Fund Balance End of Year	<u>\$ 104,985</u>	<u>\$ 286,680</u>	<u>\$ 181,695</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Interest.....	\$ -	\$ 2,188	\$ 2,188
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	2,188	2,188
Fund Balance Beginning of Year	18,883	18,883	-
Fund Balance End of Year	<u>\$ 18,883</u>	<u>\$ 21,071</u>	<u>\$ 2,188</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING USE			
Transfers Out.....	(69,241)	(69,241)	-
Net Change in Fund Balance.....	(69,241)	(69,241)	-
Fund Balance Beginning of Year	73,352	73,352	-
Fund Balance End of Year	<u>\$ 4,111</u>	<u>\$ 4,111</u>	<u>\$ -</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 10,000	\$ 19,859	\$ 9,859
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	434	7,566
Capital Outlay	52,908	37,332	15,576
Total Expenditures.....	60,908	37,766	23,142
Net Change in Fund Balance.....	(50,908)	(17,907)	33,001
Fund Balance Beginning of Year	206,040	206,040	-
Fund Balance End of Year	\$ 155,132	\$ 188,133	\$ 33,001

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,750	\$ 14,660	\$ (1,090)
Intergovernmental.....	50	537	487
Total Revenues.....	15,800	15,197	(603)
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	45,000	33,683	11,317
Net Change in Fund Balance.....	(29,200)	(18,486)	10,714
Fund Balance Beginning of Year	147,357	147,357	-
Fund Balance End of Year	\$ 118,157	\$ 128,871	\$ 10,714

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 108,000	\$ 148,885	\$ 40,885
Other.....	-	20	20
Total Revenues.....	<u>108,000</u>	<u>148,905</u>	<u>40,905</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	21,000	7,195	13,805
Capital Outlay	<u>31,804</u>	<u>20,465</u>	<u>11,339</u>
Total Expenditures.....	<u>52,804</u>	<u>27,660</u>	<u>25,144</u>
Net Change in Fund Balance.....	55,196	121,245	66,049
Fund Balance Beginning of Year	<u>433,851</u>	<u>433,851</u>	-
Fund Balance End of Year	<u>\$ 489,047</u>	<u>\$ 555,096</u>	<u>\$ 66,049</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
PARENT EDUCATION FUND
For the Year Ended December 31, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 4,186	\$ 4,186
Other.....	-	2	2
Total Revenues.....	<u>-</u>	<u>4,188</u>	<u>4,188</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Personal Services	4,238	4,236	2
Fringe Benefits	734	714	20
Contractual Services	10,679	4,901	5,778
Materials and Supplies	2,500	-	2,500
Total Expenditures.....	<u>18,151</u>	<u>9,851</u>	<u>8,300</u>
Net Change in Fund Balance.....	(18,151)	(5,663)	12,488
Fund Balance Beginning of Year	55,766	55,766	-
Prior Year Encumbrances Appropriated.....	948	948	-
Fund Balance End of Year	<u><u>\$ 38,563</u></u>	<u><u>\$ 51,051</u></u>	<u><u>\$ 12,488</u></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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 115,215	\$ 127,593	\$ 12,378
Intergovernmental.....	19,442	19,442	-
Other.....	-	51	51
Total Revenues.....	<u>134,657</u>	<u>147,086</u>	<u>12,429</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Contractual Services	165,315	123,713	41,602
Materials and Supplies	10,000	-	10,000
Capital Outlay	35,442	19,981	15,461
Total Expenditures.....	<u>210,757</u>	<u>143,694</u>	<u>67,063</u>
Net Change in Fund Balance.....	(76,100)	3,392	79,492
Fund Balance Beginning of Year	<u>279,267</u>	<u>279,267</u>	-
Fund Balance End of Year	<u>\$ 203,167</u>	<u>\$ 282,659</u>	<u>\$ 79,492</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and Forfeitures.....	\$ 130,000	\$ 116,621	\$ (13,379)
Intergovernmental.....	2,000	2,141	141
Other.....	-	47	47
Total Revenues.....	<u>132,000</u>	<u>118,809</u>	<u>(13,191)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	3,400	3,265	135
Fringe Benefits	2,055	1,845	210
Contractual Services	123,840	120,743	3,097
Materials and Supplies	250	-	250
Capital Outlay	2,472	2,214	258
Total Expenditures.....	<u>132,017</u>	<u>128,067</u>	<u>3,950</u>
Excess of Revenues Under Expenditures.....	(17)	(9,258)	(9,241)
OTHER FINANCING SOURCE			
Advances in	-	10,000	10,000
Net Change in Fund Balance.....	(17)	742	759
Fund Balance Beginning of Year	3,235	3,235	-
Prior year encumbrances appropriated.....	56	56	-
Fund Balance End of Year	<u>\$ 3,274</u>	<u>\$ 4,033</u>	<u>\$ 759</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
COMMON PLEAS RECOVERY GRANT FUND
For the Year Ended December 31, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 68,000	\$ 48,000	\$ (20,000)
Other.....	-	2	2
Total revenues.....	<u>68,000</u>	<u>48,002</u>	<u>(19,998)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Common Pleas Recovery Grant:			
Personal services	11,010	8,341	2,669
Fringe benefits	6,029	3,706	2,323
Contractual Services	<u>46,250</u>	<u>36,190</u>	<u>10,060</u>
Total expenditures.....	<u>63,289</u>	<u>48,237</u>	<u>15,052</u>
Net Change in Fund Balance.....	4,711	(235)	(4,946)
Fund Balance Beginning of Year	<u>33,375</u>	<u>33,375</u>	-
Fund Balance End of Year	<u>\$ 38,086</u>	<u>\$ 33,140</u>	<u>\$ (4,946)</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 620,197	\$ 714,197	\$ 94,000
Other.....	-	4,903	4,903
Total Revenues.....	<u>620,197</u>	<u>719,100</u>	<u>98,903</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	551,297	522,204	29,093
Fringe Benefits	311,148	267,723	43,425
Contractual Services	<u>137,826</u>	<u>117,583</u>	<u>20,243</u>
Total Expenditures.....	<u>1,000,271</u>	<u>907,510</u>	<u>92,761</u>
Net Change in Fund Balance.....	(380,074)	(188,410)	191,664
Fund Balance Beginning of Year	479,033	479,033	-
Prior Year Encumbrances Appropriated.....	<u>47,550</u>	<u>47,550</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 146,509</u>	<u>\$ 338,173</u>	<u>\$ 191,664</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, 2018**

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 83,200	\$ 69,438	\$ (13,762)
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Contractual Services	76,900	68,277	8,623
Materials and Supplies	10,000	4,246	5,754
Capital Outlay	30,000	4,585	25,415
Total Expenditures.....	<u>116,900</u>	<u>77,108</u>	<u>39,792</u>
Net Change in Fund Balance.....	(33,700)	(7,670)	26,030
Fund Balance Beginning of Year	<u>33,772</u>	<u>33,772</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 72</u>	<u>\$ 26,102</u>	<u>\$ 26,030</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
VICTIMS OF CRIME FUND
For the Year Ended December 31, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 262,399	\$ 160,970	\$ (101,429)
Other.....	-	1,931	1,931
Total Revenues.....	<u>262,399</u>	<u>162,901</u>	<u>(99,498)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	151,356	124,553	26,803
Fringe Benefits	108,404	70,405	37,999
Contractual Services	2,697	604	2,093
Materials and Supplies	925	233	692
Capital Outlay	3,000	3,000	-
Other	<u>6,772</u>	<u>6,772</u>	<u>-</u>
Total Expenditures.....	<u>273,154</u>	<u>205,567</u>	<u>67,587</u>
Excess of Revenues Under Expenditures.....	(10,755)	(42,666)	(31,911)
OTHER FINANCING SOURCE			
Transfers In.....	<u>1,004</u>	<u>46,968</u>	<u>45,964</u>
Net Change in Fund Balance	(9,751)	4,302	14,053
Fund Balance Beginning of Year	<u>77,877</u>	<u>77,877</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 68,126</u>	<u>\$ 82,179</u>	<u>\$ 14,053</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ -	\$ 87,284	\$ 87,284
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	87,284	87,284
Fund Balance Beginning of Year	56,756	56,756	-
Fund Balance End of Year	<u>\$ 56,756</u>	<u>\$ 144,040</u>	<u>\$ 87,284</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 156,000	\$ 154,991	\$ (1,009)
Other.....	-	1,943	1,943
Total Revenues.....	<u>156,000</u>	<u>156,934</u>	<u>934</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	98,265	95,920	2,345
Fringe Benefits	37,239	36,554	685
Contractual Services	15,500	14,303	1,197
Materials and Supplies	2,000	-	2,000
Total Expenditures.....	<u>153,004</u>	<u>146,777</u>	<u>6,227</u>
Net Change in Fund Balance.....	2,996	10,157	7,161
Fund Balance Beginning of Year	<u>136,409</u>	<u>136,409</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 139,405</u>	<u>\$ 146,566</u>	<u>\$ 7,161</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ADULT COMMUNITY BASED CORRECTIONS FUND**
For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 178,915	\$ 185,909	\$ 6,994
Other.....	-	2,248	2,248
Total Revenues.....	<u>178,915</u>	<u>188,157</u>	<u>9,242</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	128,238	123,345	4,893
Fringe Benefits	60,205	50,681	9,524
Contractual Services	<u>15,261</u>	<u>13,446</u>	<u>1,815</u>
Total Expenditures.....	<u>203,704</u>	<u>187,472</u>	<u>16,232</u>
Net Change in Fund Balance	(24,789)	685	25,474
Fund Balance Beginning of Year	<u>129,128</u>	<u>129,128</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 104,339</u>	<u>\$ 129,813</u>	<u>\$ 25,474</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, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 397,934	\$ 221,621	\$ (176,313)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	397,934	221,621	176,313
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
JUSTICE FOR FAMILIES FUND
For the Year Ended December 31, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 246,379	\$ 171,328	\$ (75,051)
Other.....	-	106	106
Total revenues.....	<u>246,379</u>	<u>171,434</u>	<u>(74,945)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	87,149	87,081	68
Fringe Benefits	14,703	14,410	293
Contractual Services	100,192	79,708	20,484
Materials and Supplies	9,585	2,751	6,834
Capital Outlay	3,435	1,170	2,265
Total Expenditures.....	<u>215,064</u>	<u>185,120</u>	<u>29,944</u>
Net Change in Fund Balance.....	31,315	(13,686)	(45,001)
Fund Balance Beginning of Year	18,956	18,956	-
Prior year encumbrances appropriated.....	7,046	7,046	-
Fund Balance End of Year	<u>\$ 57,317</u>	<u>\$ 12,316</u>	<u>\$ (45,001)</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 72,951	\$ 57,315	\$ (15,636)
Interest.....	-	15,210	15,210
Total Revenues.....	72,951	72,525	(426)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	70,851	50,108	20,743
Excess of Revenues Under Expenditures.....	2,100	22,417	20,317
OTHER FINANCING USE			
Transfers Out.....	(2)	(2)	-
Net Change in Fund Balance.....	2,098	22,415	20,317
Fund Balance Beginning of Year	59,904	59,904	-
Fund Balance End of Year	<u>\$ 62,002</u>	<u>\$ 82,319</u>	<u>\$ 20,317</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TARGET COMMUNITY ALTERNATIVE TO PRISON FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 217,185	\$ 217,186	\$ 1
Interest.....	-	662	662
Total Revenues.....	<u>217,185</u>	<u>217,848</u>	<u>663</u>
EXPENDITURES			
Current:			
Human Services:			
Target Community Alternative to Prison:			
Contractual Services	99,176	85,004	14,172
Capital Outlay	<u>21,976</u>	<u>11,995</u>	<u>9,981</u>
Total Expenditures.....	<u>121,152</u>	<u>96,999</u>	<u>24,153</u>
Net Change in Fund Balance.....	96,033	120,849	24,816
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 96,033</u>	<u>\$ 120,849</u>	<u>\$ 24,816</u>

Nonmajor Debt Service Funds

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

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies accounts for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.
Local Government Innovation Loan Debt Service Fund	This fund's assigned monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2018

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Totals
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 167,732	\$ 873,776	\$ 1,041,508
Property Taxes Receivable.....	-	178,400	178,400
Special Assessments Receivable.....	566,187	-	566,187
Total Assets.....	<u>\$ 733,919</u>	<u>\$ 1,052,176</u>	<u>\$ 1,786,095</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.....	566,187	-	566,187
Total Deferred Inflows of Resources.....	<u>566,187</u>	<u>178,400</u>	<u>744,587</u>
FUND BALANCES			
Restricted	<u>167,732</u>	<u>873,776</u>	<u>1,041,508</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 733,919</u>	<u>\$ 1,052,176</u>	<u>\$ 1,786,095</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ -	\$ 178,400
Special Assessments.....	81,833	-	-	-	81,833
Interest.....	33,261	-	-	-	33,261
Rent.....	-	188,810	-	-	188,810
Total Revenues.....	<u>115,094</u>	<u>367,210</u>	<u>-</u>	<u>-</u>	<u>482,304</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	90,000	1,975,000	180,000	50,000	2,295,000
Interest and Fiscal Charges	18,500	1,253,584	68,550	-	1,340,634
Total Expenditures.....	<u>108,500</u>	<u>3,228,584</u>	<u>248,550</u>	<u>50,000</u>	<u>3,635,634</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,594</u>	<u>(2,861,374)</u>	<u>(248,550)</u>	<u>(50,000)</u>	<u>(3,153,330)</u>
OTHER FINANCING SOURCES (USE)					
Sale of Capital Assets.....	-	55,000	-	-	55,000
Transfers In.....	-	3,045,442	248,550	45,508	3,339,500
Transfers Out.....	(6,864)	-	-	-	(6,864)
Total Other Financing Sources (Use).....	<u>(6,864)</u>	<u>3,100,442</u>	<u>248,550</u>	<u>45,508</u>	<u>3,387,636</u>
Net Changes in Fund Balances.....	(270)	239,068	-	(4,492)	234,306
Fund Balance Beginning of Year.....	168,002	634,708	-	4,492	807,202
Fund Balance End of Year.....	<u>\$ 167,732</u>	<u>\$ 873,776</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,041,508</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 86,864	\$ 81,833	\$ (5,031)
Interest.....	40,000	33,261	(6,739)
Total Revenues.....	<u>126,864</u>	<u>115,094</u>	<u>(11,770)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	90,000	90,000	-
Interest and Fiscal Charges	<u>18,500</u>	<u>18,500</u>	<u>-</u>
Total Expenditures.....	<u>108,500</u>	<u>108,500</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	<u>18,364</u>	<u>6,594</u>	<u>(11,770)</u>
OTHER FINANCING USE			
Transfers Out.....	<u>(6,864)</u>	<u>(6,864)</u>	<u>-</u>
Net Change in Fund Balance.....	11,500	(270)	(11,770)
Fund Balance Beginning of Year.....	<u>168,002</u>	<u>168,002</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 179,502</u>	<u>\$ 167,732</u>	<u>\$ (11,770)</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 168,250	\$ 178,400	\$ 10,150
Rent.....	384,469	385,585	1,116
Total Revenues.....	<u>552,719</u>	<u>563,985</u>	<u>11,266</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,073,855	3,073,855	-
Interest and Fiscal Charges	<u>1,281,679</u>	<u>1,277,679</u>	<u>4,000</u>
Total Expenditures.....	<u>4,355,534</u>	<u>4,351,534</u>	<u>4,000</u>
Excess of Revenues Under Expenditures.....	<u>(3,802,815)</u>	<u>(3,787,549)</u>	<u>15,266</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	940,000	940,000	-
Sale of Capital Assets.....	-	55,000	55,000
Transfers In.....	<u>2,797,489</u>	<u>3,045,442</u>	<u>247,953</u>
Total Other Financing Sources.....	<u>3,737,489</u>	<u>4,040,442</u>	<u>302,953</u>
Net Change in Fund Balance.....	(65,326)	252,893	318,219
Fund Balance Beginning of Year.....	<u>633,949</u>	<u>633,949</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 568,623</u>	<u>\$ 886,842</u>	<u>\$ 318,219</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
ENERGY CONSERVATION BOND RETIREMENT FUND**
For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	180,000	180,000	-
Interest and Fiscal Charges	68,550	68,550	-
Total Expenditures.....	248,550	248,550	-
Excess of Revenues Under Expenditures.....	(248,550)	(248,550)	-
OTHER FINANCING SOURCE			
Transfer In.....	248,550	248,550	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL
LOCAL GOVERNMENT INNOVATION LOAN DEBT SERVICE FUND**
For the Year Ended December 31, 2018

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	50,000	50,000	-
Excess of Revenues Under Expenditures.....	(50,000)	(50,000)	-
OTHER FINANCING SOURCE			
Transfer In.....	50,000	45,508	(4,492)
Net Change in Fund Balance.....	-	(4,492)	(4,492)
Fund Balance Beginning of Year	4,492	4,492	-
Fund Balance End of Year	<u>\$ 4,492</u>	<u>\$ -</u>	<u>\$ (4,492)</u>

Nonmajor Capital Projects Funds

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

Airport Construction Grant Fund	To account for restricted State and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.
Airport Construction Fund	To account revenues used for construction at the Fairfield County Airport. For budgetary reporting, this fund's activity is included 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 2018; 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 2018; 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. This fund had no cash activity or budget during 2018; therefore, there is no budgetary schedule presented.
Jail Facility Fund	To account for committed monies transferred in from the General Fund and for restricted monies from a general obligation bond issuance in 2015 to be used for the construction of the new jail facility.

(continued)

Nonmajor Capital Projects Funds (continued)

Record and Asset Storage Fund	To account for restricted and committed monies from the issuance of a general obligation bond and from transferred monies from the General Fund for the purpose of reviewing storage space costs, plans for future record and asset storage needs, and for building improvements.
Lakes in Economic Distress Grant Fund	To account for restricted grant monies from the Ohio Development Services Agency for the purpose of restoring and rerouting a storm water drainage system known as the West Buckeye Lake Drainage Improvement Project.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2018

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Airport Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 283,552	\$ 1,274,048	\$ 13,066	\$ 181,434	\$ 643,040
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents.....	32,819	-	-	142,607	-
Accounts receivable	-	90	-	-	-
Intergovernmental Receivable.....	-	-	-	701,325	-
Total Assets.....	<u>\$ 316,371</u>	<u>\$ 1,274,138</u>	<u>\$ 13,066</u>	<u>\$ 1,025,366</u>	<u>\$ 643,040</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ 130,002
Contracts Payable.....	126,154	-	-	525,642	-
Retainage Payable.....	32,819	-	-	142,607	-
Interfund Payable.....	252,150	533,538	950,909	-	-
Total Liabilities.....	<u>411,123</u>	<u>533,538</u>	<u>950,909</u>	<u>668,249</u>	<u>130,002</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	-	-	-	386,383	-
FUND BALANCES					
Restricted	-	-	-	-	-
Committed	-	740,600	-	-	75,299
Assigned	-	-	-	-	437,739
Unassigned (Deficits)	<u>(94,752)</u>	<u>-</u>	<u>(937,843)</u>	<u>(29,266)</u>	<u>-</u>
Total Fund Balances (Deficits).....	<u>(94,752)</u>	<u>740,600</u>	<u>(937,843)</u>	<u>(29,266)</u>	<u>513,038</u>
Total Liabilities and Fund Balance.....	<u>\$ 316,371</u>	<u>\$ 1,274,138</u>	<u>\$ 13,066</u>	<u>\$ 1,025,366</u>	<u>\$ 643,040</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Record and Asset Storage Fund	Lakes In Economic Distress Grant Fund	Totals
\$ 28,145	\$ 893	\$ 240	\$ 2,229	\$ 1,881,886	\$ 103,056	\$ 4,411,589
-	-	-	-	26,368	18,228	220,022
-	-	-	-	-	-	90
-	-	-	-	-	247,611	948,936
<u>\$ 28,145</u>	<u>\$ 893</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 1,908,254</u>	<u>\$ 368,895</u>	<u>\$ 5,580,637</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,002
-	-	-	-	337,713	-	989,509
-	-	-	-	26,368	18,228	220,022
-	-	-	-	-	247,611	1,984,208
-	-	-	-	364,081	265,839	3,323,741
-	-	-	-	-	247,611	633,994
-	-	-	2,229	264,527	-	266,756
28,145	893	240	-	1,279,646	-	2,124,823
-	-	-	-	-	-	437,739
-	-	-	-	-	(144,555)	(1,206,416)
<u>28,145</u>	<u>893</u>	<u>240</u>	<u>2,229</u>	<u>1,544,173</u>	<u>(144,555)</u>	<u>1,622,902</u>
<u>\$ 28,145</u>	<u>\$ 893</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 1,908,254</u>	<u>\$ 368,895</u>	<u>\$ 5,580,637</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2018

	Airport Construction Grant Fund	Developmental Disabilities Facilities Fund	Airport Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 6,165	\$ -	\$ -	\$ -
Intergovernmental.....	223,409	-	-	966,909	-
Rent.....	-	113,950	-	-	-
Other.....	-	-	82,066	33,099	-
Total Revenues.....	<u>223,409</u>	<u>120,115</u>	<u>82,066</u>	<u>1,000,008</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	410,881	162,330	-	1,477,104	466,544
Debt Service:					
Interest and Fiscal Charges	-	13,767	11,230	-	-
Issuance Costs	-	-	-	-	-
Total Expenditures.....	<u>410,881</u>	<u>176,097</u>	<u>11,230</u>	<u>1,477,104</u>	<u>466,544</u>
Excess of Revenues Over (Under) Expenditures	<u>(187,472)</u>	<u>(55,982)</u>	<u>70,836</u>	<u>(477,096)</u>	<u>(466,544)</u>
OTHER FINANCING SOURCES (USE)					
General Obligation Bonds Issued	-	-	-	-	-
Transfers In	21,545	664,643	-	236,865	400,000
Transfers out	-	-	-	-	-
Total Other Financing Sources (Use)	<u>21,545</u>	<u>664,643</u>	<u>-</u>	<u>236,865</u>	<u>400,000</u>
Net Changes in Fund Balances.....	(165,927)	608,661	70,836	(240,231)	(66,544)
Fund Balances (Deficit) Beginning of Year	71,175	131,939	(1,008,679)	210,965	579,582
Fund Balances (Deficits) End of Year	<u>\$ (94,752)</u>	<u>\$ 740,600</u>	<u>\$ (937,843)</u>	<u>\$ (29,266)</u>	<u>\$ 513,038</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Record and Asset Storage Fund	Lakes In Economic Distress Grant Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,165
-	-	-	-	-	60,000	247,611	1,497,929
-	-	-	-	-	-	-	113,950
-	-	-	-	-	-	-	115,165
-	-	-	-	-	60,000	247,611	1,733,209
-	5,333	-	-	187,775	1,142,926	392,166	4,245,059
-	-	-	-	-	-	-	24,997
-	-	-	-	-	8,500	-	8,500
-	5,333	-	-	187,775	1,151,426	392,166	4,278,556
-	(5,333)	-	-	(187,775)	(1,091,426)	(144,555)	(2,545,347)
-	-	-	-	-	1,010,000	-	1,010,000
-	-	-	-	-	1,280,937	-	2,603,990
-	-	-	-	(246,953)	-	-	(246,953)
-	-	-	-	(246,953)	2,290,937	-	3,367,037
-	(5,333)	-	-	(434,728)	1,199,511	(144,555)	821,690
28,145	6,226	240	2,229	434,728	344,662	-	801,212
<u>\$ 28,145</u>	<u>\$ 893</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ -</u>	<u>\$ 1,544,173</u>	<u>\$ (144,555)</u>	<u>\$ 1,622,902</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL AIRPORT CONSTRUCTION GRANT FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 459,370	\$ 234,881	\$ (224,489)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction Grant:			
Capital Outlay	469,443	251,908	217,535
Excess of Revenues Under Expenditures.....	(10,073)	(17,027)	(6,954)
OTHER FINANCING SOURCES (USE)			
Advances In.....	-	252,150	252,150
Advances Out.....	-	(425,763)	(425,763)
Transfers In.....	21,545	21,545	-
Total Other Financing Sources (Use).....	21,545	(152,068)	(173,613)
Net Change in Fund Balance.....	11,472	(169,095)	(180,567)
Fund Balance Beginning of Year.....	485,466	485,466	-
Fund Balance End of Year.....	<u>\$ 496,938</u>	<u>\$ 316,371</u>	<u>\$ (180,567)</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 6,225	\$ 4,725
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Contractual services	10,000	-	10,000
Materials and Supplies	1,000	-	1,000
Capital Outlay	235,268	200,300	34,968
Total expenditures.....	246,268	200,300	45,968
Excess of Revenues Under Expenditures.....	(244,768)	(194,075)	50,693
OTHER FINANCING SOURCE			
Transfers In.....	664,643	664,643	-
Net Change in Fund Balance.....	419,875	470,568	50,693
Fund Balance Beginning of Year.....	675,242	675,242	-
Prior Year Encumbrances Appropriated.....	90,268	90,268	-
Fund Balance End of Year.....	<u>\$ 1,185,385</u>	<u>\$ 1,236,078</u>	<u>\$ 50,693</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 616,940	\$ 698,522	\$ 81,582
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	864,773	864,773	-
Excess of Revenues Under Expenditures.....	(247,833)	(166,251)	81,582
OTHER FINANCING SOURCE			
Transfers In.....	236,865	236,865	-
Net Change in Fund Balance.....	(10,968)	70,614	81,582
Fund Balance Beginning of Year.....	218,216	218,216	-
Prior Year Encumbrances Appropriated.....	4,160	4,160	-
Fund Balance End of Year.....	<u>\$ 211,408</u>	<u>\$ 292,990</u>	<u>\$ 81,582</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	924,220	534,443	389,777
Excess of Revenues Under Expenditures.....	(924,220)	(534,443)	389,777
OTHER FINANCING SOURCE			
Transfers In.....	400,000	400,000	-
Net Change in Fund Balance.....	(524,220)	(134,443)	389,777
Fund Balance Beginning of Year.....	570,684	570,684	-
Prior Year Encumbrances Appropriated.....	26,480	26,480	-
Fund Balance End of Year.....	<u>\$ 72,944</u>	<u>\$ 462,721</u>	<u>\$ 389,777</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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	893	503	390
Net Change in Fund Balance	(893)	(503)	390
Fund Balance Beginning of Year	503	503	-
Prior Year Encumbrances Appropriated	893	893	-
Fund Balance End of Year	<u>\$ 503</u>	<u>\$ 893</u>	<u>\$ 390</u>

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Jail Facility:			
Capital Outlay	567,863	567,863	-
Excess of Revenues Under Expenditures	(567,863)	(567,863)	-
OTHER FINANCING USE			
Transfers Out	(246,953)	(246,953)	-
Net Change in Fund Balance	(814,816)	(814,816)	-
Fund Balance Beginning of Year	433,795	433,795	-
Prior Year Encumbrances Appropriated	381,021	381,021	-
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 RECORD AND ASSET STORAGE FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 60,000	\$ 60,000	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Contractual Services	17,350	17,350	-
Capital Outlay	2,999,779	2,461,260	538,519
Total General Government - Legislative and Executive	3,017,129	2,478,610	538,519
Debt Service - Issuance Costs	8,500	8,500	-
Total Expenditures.....	3,025,629	2,487,110	538,519
Excess of Revenues Under Expenditures.....	(2,965,629)	(2,427,110)	538,519
OTHER FINANCING SOURCES			
General Obligation Bonds Issued.....	1,010,000	1,010,000	-
Transfers In.....	1,280,937	1,280,937	-
Total Other Financing Sources.....	2,290,937	2,290,937	-
Net Change in Fund Balance.....	(674,692)	(136,173)	538,519
Fund Balance Beginning of Year.....	108,272	108,272	-
Prior Year Encumbrances Appropriated.....	573,784	573,784	-
Fund Balance End of Year.....	\$ 7,364	\$ 545,883	\$ 538,519

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL LAKES IN ECONOMIC DISTRESS GRANT FUND For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 495,222	\$ 247,611	\$ (247,611)
EXPENDITURES			
Current:			
Public Works:			
Lakes in Economic Distress Grant:			
Capital Outlay	495,222	373,938	121,284
Excess of Revenues Under Expenditures.....	-	(126,327)	(126,327)
OTHER FINANCING SOURCE			
Advances In.....	-	247,611	247,611
Net Change in Fund Balance.....	-	121,284	121,284
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	\$ -	\$ 121,284	\$ 121,284

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. This fund closed during 2018 due to the transfer of operations, see Note 25 for further details.

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 4,896,349	\$ 4,728,994	\$ (167,355)
Tap-In Fees.....	850,000	755,330	(94,670)
Penalties.....	48,786	52,353	3,567
Deposits.....	95,000	200,778	105,778
Special Assessments.....	1,537	16,579	15,042
Grants.....	32,175	16,082	(16,093)
Proceeds of Refunding Bonds.....	1,755,000	1,755,000	-
Other Non-Operating Revenues.....	18,102	47,421	29,319
Interest.....	3,766	6,786	3,020
Total Revenues.....	7,700,715	7,579,323	(121,392)
EXPENSES			
Personal Services.....	744,075	603,973	140,102
Fringe Benefits.....	303,891	256,277	47,614
Contractual Services.....	1,766,201	1,645,351	120,850
Materials and Supplies.....	315,547	232,690	82,857
Deposits.....	80,000	53,500	26,500
Other operating expenses.....	14,000	9,091	4,909
Capital Outlay.....	1,926,574	652,709	1,273,865
Principal Retirement.....	1,201,325	1,200,890	435
Interest and Fiscal Charges.....	396,048	373,896	22,152
Issuance Costs.....	12,250	12,250	-
Payment to Bond Escrow Agent.....	1,742,750	1,742,750	-
Total Expenses.....	8,502,661	6,783,377	1,719,284
Excess of Revenues Over (Under) Expenses Before Special Items.....	(801,946)	795,946	1,597,892
Special Items.....	964,675	976,360	11,685
Excess of Revenues Over Expenses After Special Items	162,729	1,772,306	1,609,577
Fund Equity Beginning of Year.....	9,878,411	9,878,411	-
Prior Year Encumbrances Appropriated.....	406,664	406,664	-
Fund Equity End of Year.....	\$ 10,447,804	\$ 12,057,381	\$ 1,609,577

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, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,499,592	\$ 3,312,916	\$ (186,676)
Tap-In Fees.....	1,106,060	719,160	(386,900)
Penalties.....	32,826	34,889	2,063
Special Assessments.....	-	10,708	10,708
Proceeds of Loans.....	-	255,411	255,411
Proceeds of Refunding Bonds.....	1,755,000	1,755,000	-
Grants.....	159,437	143,344	(16,093)
Donations.....	-	150,000	150,000
Other Non-Operating Revenues.....	19,547	33,353	13,806
Interest.....	2,265	5,106	2,841
Total Revenues.....	6,574,727	6,419,887	(154,840)
EXPENSES			
Personal Services.....	643,936	590,116	53,820
Fringe Benefits.....	237,698	207,862	29,836
Contractual Services.....	1,978,663	1,750,654	228,009
Materials and Supplies.....	709,972	640,854	69,118
Other Operating Expenses.....	19,000	13,677	5,323
Capital Outlay.....	2,539,714	2,009,388	530,326
Principal Retirement.....	1,089,313	1,089,313	-
Interest and Fiscal Charges.....	300,863	289,752	11,111
Issuance costs.....	12,250	12,250	-
Payment to Bond Escrow Agent.....	1,742,321	1,742,321	-
Total Expenses.....	9,273,730	8,346,187	927,543
Excess of Revenues Under Expenses Before Special Items.....	(2,699,003)	(1,926,300)	772,703
Special Items.....	643,117	652,501	9,384
Excess of Revenues Under Expenses After Special Items	(2,055,886)	(1,273,799)	782,087
Fund Equity Beginning of Year.....	5,952,290	5,952,290	-
Prior Year Encumbrances Appropriated.....	1,208,574	1,208,574	-
Fund Equity End of Year.....	\$ 5,104,978	\$ 5,887,065	\$ 782,087

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, 2018**

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 22,593	\$ 7,723	\$ (14,870)
EXPENSES			
Contractual Services.....	3,249	3,249	-
Materials and Supplies.....	46,043	31,173	14,870
Total Expenses.....	49,292	34,422	14,870
Excess of Revenues Under Expenses Before Transfers and Special Items.....	(26,699)	(26,699)	-
Transfers Out.....	(40,000)	(40,000)	-
Special Item.....	(35,053)	(35,053)	-
Excess of Revenues Under Expense After Transfers and Special Items	(101,752)	(101,752)	-
Fund Equity Beginning of Year.....	52,460	52,460	-
Prior Year Encumbrances Appropriated.....	49,292	49,292	-
Fund Equity End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Internal Service Fund

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

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The County is the predominant participant of the insurance plan. The limited risk health program began on January 1, 2017.

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE FUND**
For the Year Ended December 31, 2018

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 13,913,000	\$ 13,924,945	\$ 11,945
Interest.....	35,000	20,718	(14,282)
Total revenues.....	<u>13,948,000</u>	<u>13,945,663</u>	<u>(2,337)</u>
EXPENSES			
Contractual Services.....	835,503	761,370	74,133
Materials and Supplies.....	45,000	28,004	16,996
Claims.....	<u>14,467,000</u>	<u>13,776,016</u>	<u>690,984</u>
Total Expenses.....	<u>15,347,503</u>	<u>14,565,390</u>	<u>782,113</u>
Excess of Revenues Under Expenses.....	(1,399,503)	(619,727)	779,776
Fund Equity Beginning of Year.....	1,151,174	1,151,174	-
Prior Year Encumbrances Appropriated.....	<u>258,273</u>	<u>258,273</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 9,944</u>	<u>\$ 789,720</u>	<u>\$ 779,776</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.
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 expensed 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, and Athens Counties Council of Governments on Major Crimes Investigations Fund	To account for the funds of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation. The County Auditor is the fiscal agent for the Council.
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.
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.
Area 20-21 Workforce Development Board Fund	To account for the activities derived from the administration and fiscal agent roles to be managed by the County. Revenues of the fund will consist of federal revenues to support the Area 20-21 Workforce Development Board associated program activities.

Fairfield County, Ohio

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,642,278	\$ 3,196,733	\$ 2,994,236	\$ 1,844,775
Accounts Receivable	32,911	36,251	32,911	36,251
Accrued Interest Receivable	258	416	258	416
Total Assets	<u>\$ 1,675,447</u>	<u>\$ 3,233,400</u>	<u>\$ 3,027,405</u>	<u>\$ 1,881,442</u>
Liabilities				
External Party Payable	\$ 30,530	-	\$ 5,737	\$ 24,793
Due to Others	1,644,917	3,233,400	3,021,668	1,856,649
Total Liabilities	<u>\$ 1,675,447</u>	<u>\$ 3,233,400</u>	<u>\$ 3,027,405</u>	<u>\$ 1,881,442</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 12,584	\$ 291,902	\$ 296,873	\$ 7,613
Lodging Taxes Receivable	58,620	57,315	58,620	57,315
Total Assets	<u>\$ 71,204</u>	<u>\$ 349,217</u>	<u>\$ 355,493</u>	<u>\$ 64,928</u>
Liabilities				
Due to Others	<u>\$ 71,204</u>	<u>\$ 349,217</u>	<u>\$ 355,493</u>	<u>\$ 64,928</u>
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 162,342</u>	<u>\$ 522,638</u>	<u>\$ 502,973</u>	<u>\$ 182,007</u>
Liabilities				
External Party Payable	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950
Due to Others	160,392	520,688	501,023	180,057
Total Liabilities	<u>\$ 162,342</u>	<u>\$ 522,638</u>	<u>\$ 502,973</u>	<u>\$ 182,007</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 226,001	\$ 556,346	\$ 556,231	\$ 226,116
External Party Receivable	588	983	588	983
Total Assets	<u>\$ 226,589</u>	<u>\$ 557,329</u>	<u>\$ 556,819</u>	<u>\$ 227,099</u>
Liabilities				
External Party Payable	\$ 450	\$ 450	\$ 450	\$ 450
Due to Others	226,139	556,879	556,369	226,649
Total Liabilities	<u>\$ 226,589</u>	<u>\$ 557,329</u>	<u>\$ 556,819</u>	<u>\$ 227,099</u>
TRANSPORTATION IMPROVEMENT DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 59,362</u>	<u>\$ 50,000</u>	<u>\$ 51,459</u>	<u>\$ 57,903</u>
Liabilities				
Due to Others	<u>\$ 59,362</u>	<u>\$ 50,000</u>	<u>\$ 51,459</u>	<u>\$ 57,903</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 60,431	\$ -	\$ 60,431
Liabilities				
Intergovernmental Payable	\$ -	\$ 60,431	\$ -	\$ 60,431
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,338,562	\$ 164,456,031	\$ 164,452,215	\$ 6,342,378
Property and Other Taxes Receivable	163,570,342	173,994,529	163,570,342	173,994,529
Accounts Receivable	15,150	20,154	15,150	20,154
Intergovernmental Receivable	10,508,056	8,949,751	10,508,056	8,949,751
Tax Increment Financing Receivable	3,595,415	3,626,608	3,595,415	3,626,608
Total Assets	<u>\$ 184,027,525</u>	<u>\$ 351,047,073</u>	<u>\$ 342,141,178</u>	<u>\$ 192,933,420</u>
Liabilities				
Intergovernmental Payable	<u>\$ 184,027,525</u>	<u>\$ 351,047,073</u>	<u>\$ 342,141,178</u>	<u>\$ 192,933,420</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,489,099	\$ 1,489,099	\$ -
Intergovernmental Receivable	428,310	454,682	428,310	454,682
Total Assets	<u>\$ 428,310</u>	<u>\$ 1,943,781</u>	<u>\$ 1,917,409</u>	<u>\$ 454,682</u>
Liabilities				
Intergovernmental Payable	<u>\$ 428,310</u>	<u>\$ 1,943,781</u>	<u>\$ 1,917,409</u>	<u>\$ 454,682</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 458,489	\$ 164,214,217	\$ 164,659,897	\$ 12,809
Accounts Receivable	1,036,590	785,933	1,036,590	785,933
Special Assessments Receivable	2,017,115	1,513,367	2,017,115	1,513,367
Total Assets	<u>\$ 3,512,194</u>	<u>\$ 166,513,517</u>	<u>\$ 167,713,602</u>	<u>\$ 2,312,109</u>
Liabilities				
Intergovernmental Payable	<u>\$ 3,512,194</u>	<u>\$ 166,513,517</u>	<u>\$ 167,713,602</u>	<u>\$ 2,312,109</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,070,016	\$ 2,070,016	\$ -
Intergovernmental Receivable	842,670	864,147	842,670	864,147
Total Assets	<u>\$ 842,670</u>	<u>\$ 2,934,163</u>	<u>\$ 2,912,686</u>	<u>\$ 864,147</u>
Liabilities				
Intergovernmental Payable	<u>\$ 842,670</u>	<u>\$ 2,934,163</u>	<u>\$ 2,912,686</u>	<u>\$ 864,147</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,401,245	\$ 1,401,245	\$ -
Intergovernmental Receivable	645,826	635,371	645,826	635,371
Total Assets	<u>\$ 645,826</u>	<u>\$ 2,036,616</u>	<u>\$ 2,047,071</u>	<u>\$ 635,371</u>
Liabilities				
Intergovernmental Payable	<u>\$ 645,826</u>	<u>\$ 2,036,616</u>	<u>\$ 2,047,071</u>	<u>\$ 635,371</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,875,063	\$ 3,875,063	\$ -
Intergovernmental Receivable	1,852,140	1,891,725	1,852,140	1,891,725
Total Assets	<u>\$ 1,852,140</u>	<u>\$ 5,766,788</u>	<u>\$ 5,727,203</u>	<u>\$ 1,891,725</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,852,140</u>	<u>\$ 5,766,788</u>	<u>\$ 5,727,203</u>	<u>\$ 1,891,725</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 24,682</u>	<u>\$ 83,736</u>	<u>\$ 49,837</u>	<u>\$ 58,581</u>
Liabilities				
Due to Others	<u>\$ 24,682</u>	<u>\$ 83,736</u>	<u>\$ 49,837</u>	<u>\$ 58,581</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 124,489</u>	<u>\$ 75,806</u>	<u>\$ 26,553</u>	<u>\$ 173,742</u>
Liabilities				
Due to Others	<u>\$ 124,489</u>	<u>\$ 75,806</u>	<u>\$ 26,553</u>	<u>\$ 173,742</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,200,237	\$ 1,647,424	\$ 1,129,669	\$ 1,717,992
Property and Other Taxes Receivable	1,319,068	1,368,953	1,319,068	1,368,953
Accrued Interest Receivable	1,818	3,417	1,818	3,417
Intergovernmental Receivable	14,157	14,556	14,157	14,556
Total Assets	<u>\$ 2,535,280</u>	<u>\$ 3,034,350</u>	<u>\$ 2,464,712</u>	<u>\$ 3,104,918</u>
Liabilities				
External Party Payable	\$ 22	-	\$ 22	-
Due to Others	<u>2,535,258</u>	<u>3,034,350</u>	<u>2,464,690</u>	<u>3,104,918</u>
Total Liabilities	<u>\$ 2,535,280</u>	<u>\$ 3,034,350</u>	<u>\$ 2,464,712</u>	<u>\$ 3,104,918</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 265,345	\$ 7,985,949	\$ 7,956,665	\$ 294,629
Liabilities				
Intergovernmental Payable	\$ 184,232	\$ -	\$ 5,617	\$ 178,615
Due to Others	81,113	7,985,949	7,951,048	116,014
Total Liabilities	<u>\$ 265,345</u>	<u>\$ 7,985,949</u>	<u>\$ 7,956,665</u>	<u>\$ 294,629</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,418,606	\$ 88,844,381	\$ 88,683,720	\$ 1,579,267
Accounts Receivable	770,648	761,589	770,648	761,589
Total Assets	<u>\$ 2,189,254</u>	<u>\$ 89,605,970</u>	<u>\$ 89,454,368</u>	<u>\$ 2,340,856</u>
Liabilities				
Due to Others	<u>\$ 2,189,254</u>	<u>\$ 89,605,970</u>	<u>\$ 89,454,368</u>	<u>\$ 2,340,856</u>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,845,493	\$ 6,755,828	\$ 7,739,547	\$ 861,774
Liabilities				
Due to Others	<u>\$ 1,845,493</u>	<u>\$ 6,755,828</u>	<u>\$ 7,739,547</u>	<u>\$ 861,774</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 16,605	\$ 733,956	\$ 727,801	\$ 22,760
Liabilities				
External Party Payable	\$ -	\$ 6,901	\$ -	\$ 6,901
Due to Others	16,605	727,055	727,801	15,859
Total Liabilities	<u>\$ 16,605</u>	<u>\$ 733,956</u>	<u>\$ 727,801</u>	<u>\$ 22,760</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 162,382	\$ 1,554,199	\$ 1,494,301	\$ 222,280
External Party Receivable	13,212	2,569	13,212	2,569
Total Assets	<u>\$ 175,594</u>	<u>\$ 1,556,768</u>	<u>\$ 1,507,513</u>	<u>\$ 224,849</u>
Liabilities				
External Party Payable	\$ 1,883	\$ 45,000	\$ 1,883	\$ 45,000
Due to Others	173,711	1,511,768	1,505,630	179,849
Total Liabilities	<u>\$ 175,594</u>	<u>\$ 1,556,768</u>	<u>\$ 1,507,513</u>	<u>\$ 224,849</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 12,537	\$ 907,213	\$ 906,594	\$ 13,156
Liabilities				
Due to Others	\$ 12,537	\$ 907,213	\$ 906,594	\$ 13,156
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,041,131	\$ 3,767,527	\$ 3,237,724	\$ 1,570,934
Liabilities				
Due to Others	\$ 1,041,131	\$ 3,767,527	\$ 3,237,724	\$ 1,570,934
FAIRFIELD, HOCKING, AND ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 324,152	\$ 722,897	\$ 797,073	\$ 249,976
Cash and Cash Equivalents in Segregated Accounts	11,259	4,024	647	14,636
Total Assets	\$ 335,411	\$ 726,921	\$ 797,720	\$ 264,612
Liabilities				
Due to Others	\$ 335,411	\$ 726,921	\$ 797,720	\$ 264,612
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 128,324	\$ 686,950	\$ 697,988	\$ 117,286
Cash and Cash Equivalents in Segregated Accounts	57,108	49,914	58,780	48,242
Total Assets	\$ 185,432	\$ 736,864	\$ 756,768	\$ 165,528
Liabilities				
Intergovernmental Payable	\$ 185,432	\$ 736,864	\$ 756,768	\$ 165,528
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,435	\$ 1,136	\$ 738	\$ 3,833
Accounts Receivable	2,489	2,893	2,489	2,893
Intergovernmental Receivable	454	983	454	983
Total Assets	\$ 6,378	\$ 5,012	\$ 3,681	\$ 7,709
Liabilities				
Intergovernmental Payable	\$ 6,378	\$ 5,012	\$ 3,681	\$ 7,709

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
ARSON REGISTRATION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 50	\$ -	\$ -	\$ 50
Liabilities				
Intergovernmental Payable	\$ 50	\$ -	\$ -	\$ 50
UNDIVIDED WIRELESS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,884	\$ 142,512	\$ 141,036	\$ 108,360
Liabilities				
Intergovernmental Payable	\$ 106,884	\$ 142,512	\$ 141,036	\$ 108,360
GREENFIELD WATER AND SEWER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 55,891	\$ 86,498	\$ 142,389	\$ -
Cash and Cash Equivalents in Segregated Accounts	86,498	-	86,498	-
Total Assets	\$ 142,389	\$ 86,498	\$ 228,887	\$ -
Liabilities				
Intergovernmental Payable	\$ 142,389	\$ 86,498	\$ 228,887	\$ -
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 70,033	\$ 64,845	\$ 111,845	\$ 23,033
Liabilities				
Due to Others	\$ 70,033	\$ 64,845	\$ 111,845	\$ 23,033
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 375	\$ 375	\$ -
Liabilities				
Due to Others	\$ -	\$ 375	\$ 375	\$ -
AREA 20-21 WORKFORCE DEVELOPMENT BOARD FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 39,627	\$ 1,895,204	\$ 1,906,944	\$ 27,887
Intergovernmental Receivable	-	25,387	-	25,387
Total Assets	\$ 39,627	\$ 1,920,591	\$ 1,906,944	\$ 53,274
Liabilities				
External Party Payable	\$ 8,790	\$ 33,470	\$ 8,790	\$ 33,470
Intergovernmental payable	30,837	1,887,121	1,898,154	19,804
Total Liabilities	\$ 39,627	\$ 1,920,591	\$ 1,906,944	\$ 53,274

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2018

	<i>Balance January 1, 2018</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2018</i>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 14,167,284	\$ 367,578,801	\$ 367,755,438	\$ 13,990,647
Cash and Cash Equivalents in Segregated Accounts	1,727,102	90,615,294	90,490,593	1,851,803
Receivables:				
Property Taxes	164,889,410	175,363,482	164,889,410	175,363,482
Lodging Taxes	58,620	57,315	58,620	57,315
Accounts	1,857,788	1,606,820	1,857,788	1,606,820
Special Assessments	2,017,115	1,513,367	2,017,115	1,513,367
Accrued Interest	2,076	3,833	2,076	3,833
Intergovernmental	14,291,613	12,836,602	14,291,613	12,836,602
Tax Increment Financing Receivable	3,595,415	3,626,608	3,595,415	3,626,608
External Party Receivable	13,800	3,552	13,800	3,552
Total Assets	<u>\$ 202,620,223</u>	<u>\$ 653,205,674</u>	<u>\$ 644,971,868</u>	<u>\$ 210,854,029</u>
Liabilities				
External Party Payable	\$ 43,625	\$ 87,771	\$ 18,832	\$ 112,564
Intergovernmental Payable	191,964,867	533,160,376	525,493,292	199,631,951
Due to Others	10,611,731	119,957,527	119,459,744	11,109,514
Total Liabilities	<u>\$ 202,620,223</u>	<u>\$ 653,205,674</u>	<u>\$ 644,971,868</u>	<u>\$ 210,854,029</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-S48
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

Note: On April 1, 2018, Greenfield Township Water and Sewer District merged with the County. The Greenfield Township Water and Sewer District ceased to exist as of March 31, 2018 and operations of the Greenfield Township Water and Sewer District were absorbed into the County. The County restated for the merger as of January 1, 2018.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2018 (3)(4)	2017 (3)(4)	2016	2015 (2)
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 172,552,741	\$ 172,092,772	\$ 164,493,791	\$ 162,414,457
Restricted for:				
Capital Projects.....	1,315,941	686,899	583,755	699,643
Debt Service.....	311,061	61,658	-	359,461
Other Purposes.....	2,604,319	1,863,679	2,533,420	2,815,777
Real Estate Assessment and Delinquencies.....	5,975,187	6,280,756	6,053,571	5,437,355
Road, Bridge, and Culvert Projects.....	6,863,706	6,286,312	7,088,413	6,891,207
Ditch Maintenance.....	1,882,504	1,923,516	1,854,960	1,982,932
Developmental Disabilities.....	18,701,216	16,241,669	11,497,255	6,648,866
Mental Health.....	5,974,302	4,825,203	4,266,567	4,471,257
Children Services and Children's Trust.....	2,420,977	2,815,240	2,761,157	3,441,418
Child, Adult, and Senior Protective Services	8,348,709	5,542,142	5,172,635	4,774,823
Child Support Enforcement	3,105,545	2,459,626	1,826,987	1,598,661
Juvenile Court Services	379,623	962,582	1,391,931	2,277,121
Dog and Kennel Services (1).....	289,502	310,427	442,399	486,528
Wireless 9-1-1 Services (1).....	139,677	132,058	102,851	210,404
Youth Services	612,546	604,173	533,702	564,462
Community Development Block Grant.....	1,476,020	1,109,307	1,201,335	1,151,553
Economic Development Assistance (1).....	822,850	806,012	785,687	770,461
Court Computer Services (1).....	1,109,083	973,424	812,182	821,120
Unrestricted.....	(47,795,409)	(41,541,506)	(1,197,021)	1,108,853
Total Governmental Activities Net Position.....	187,090,100	184,435,949	212,205,577	208,926,359
Business-Type Activities:				
Net Investment in Capital Assets.....	41,363,567	39,080,265	39,342,206	36,395,196
Restricted for Capital Projects.....	1,496,326	2,977,688	2,980,688	3,877,584
Restricted for Debt Service.....	357,005	-	-	-
Unrestricted.....	16,496,583	13,176,536	8,360,402	7,301,526
Total Business-Type Activities Net Position.....	59,713,481	55,234,489	50,683,296	47,574,306
Primary Government:				
Net Investment in Capital Assets.....	213,916,308	211,173,037	203,835,997	198,809,653
Restricted for:				
Capital Projects.....	2,812,267	3,664,587	3,564,443	4,577,227
Debt Service.....	668,066	61,658	-	359,461
Other Purposes.....	2,604,319	1,863,679	2,533,420	2,815,777
Real Estate Assessment.....	5,975,187	6,280,756	6,053,571	5,437,355
Road, Bridge, and Culvert Projects.....	6,863,706	6,286,312	7,088,413	6,891,207
Ditch Maintenance.....	1,882,504	1,923,516	1,854,960	1,982,932
Developmental Disabilities.....	18,701,216	16,241,669	11,497,255	6,648,866
Mental Health.....	5,974,302	4,825,203	4,266,567	4,471,257
Children Services.....	2,420,977	2,815,240	2,761,157	3,441,418
Child, Adult, and Senior Protective Services	8,348,709	5,542,142	5,172,635	4,774,823
Child Support Enforcement	3,105,545	2,459,626	1,826,987	1,598,661
Juvenile Court Services	379,623	962,582	1,391,931	2,277,121
Dog Adoption Center and Shelter Services (1).....	289,502	310,427	442,399	486,528
Wireless 9-1-1 Services (1).....	139,677	132,058	102,851	210,404
Youth Services	612,546	604,173	533,702	564,462
Community Development Block Grant.....	1,476,020	1,109,307	1,201,335	1,151,553
Economic Development Assistance (1).....	822,850	806,012	785,687	770,461
Court Computer Services (1).....	1,109,083	973,424	812,182	821,120
Unrestricted.....	(31,298,826)	(28,364,970)	7,163,381	8,410,379
Total Primary Government Net Position.....	\$ 246,803,581	\$ 239,670,438	\$ 262,888,873	\$ 256,500,665

(1) Prior to 2012, this classification was combined with other purposes.
 (2) Implemented GASB 68 in 2015 and restated net position in 2014.
 (3) Implemented GASB 75 in 2018 and restated net position in 2017.

(4) 2017 reflects the restated balances for the merger. The merger with Greenfield Township Water and Sewer District was effective for 2018. See S1 for additional details.

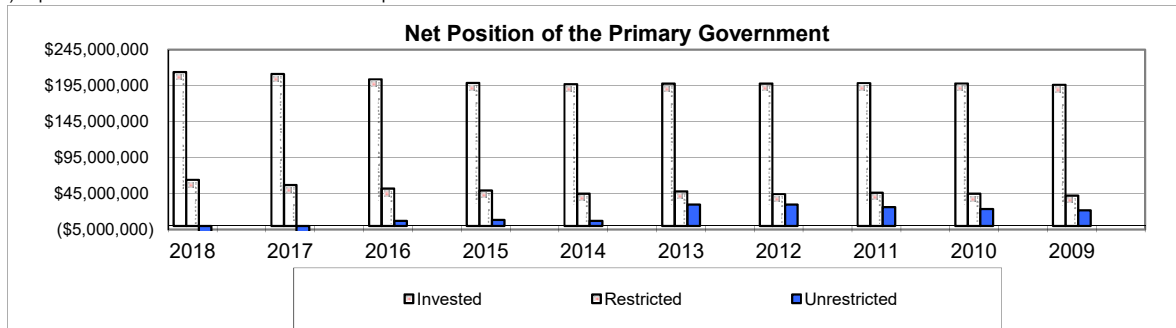


Table 1

	2014 (2)	2013	2012	2011	2010	2009
\$	161,056,531	\$ 162,713,111	\$ 162,842,848	\$ 162,697,179	\$ 163,090,151	\$ 162,064,907
	940,425	3,682,653	253,813	820,766	868,793	786,465
	610,240	566,173	490,573	320,481	313,164	15,526
	1,792,183	1,916,490	2,370,716	5,349,576	5,689,330	7,542,057
	5,307,820	4,505,550	4,510,224	4,331,847	3,692,747	3,139,151
	7,274,665	7,015,755	7,505,146	7,528,836	7,535,083	8,411,597
	1,945,731	1,895,247	1,804,320	1,707,023	1,585,880	1,488,980
	8,193,233	10,793,336	11,609,683	12,933,467	12,169,322	11,254,755
	4,240,990	4,008,361	2,411,669	2,019,448	3,243,988	3,031,750
	2,469,833	1,792,246	1,041,423	1,487,833	1,563,775	840,444
	4,325,915	4,285,609	3,853,572	3,456,248	3,065,641	1,407,536
	1,501,467	1,107,672	786,125	817,016	46,744	672,656
	2,273,380	2,615,158	2,939,198	3,311,593	3,295,677	1,496,369
	629,524	712,086	730,445	-	-	-
	337,343	510,901	521,169	-	-	-
	426,004	364,051	473,966	568,520	358,072	663,264
	1,094,500	739,631	1,398,757	1,577,258	1,451,363	1,522,458
	756,361	808,288	826,133	-	-	-
	789,319	813,786	766,755	-	-	-
	(2,586,921)	20,868,863	21,498,655	18,712,072	16,863,812	14,335,702
	203,378,543	231,714,967	228,635,190	227,639,163	224,833,542	218,673,617
	36,156,612	35,078,394	35,202,253	35,887,252	35,001,789	34,245,459
	-	-	-	-	-	-
	-	-	-	-	-	-
	9,602,203	9,068,264	8,077,123	7,449,748	6,782,606	7,375,650
	45,758,815	44,146,658	43,279,376	43,337,000	41,784,395	41,621,109
	197,213,143	197,791,505	198,045,101	198,584,431	198,091,940	196,310,366
	940,425	3,682,653	253,813	820,766	868,793	786,465
	610,240	566,173	490,573	320,481	313,164	15,526
	1,792,183	1,916,490	2,370,716	5,349,576	5,689,330	7,542,057
	5,307,820	4,505,550	4,510,224	4,331,847	3,692,747	3,139,151
	7,274,665	7,015,755	7,505,146	7,528,836	7,535,083	8,411,597
	1,945,731	1,895,247	1,804,320	1,707,023	1,585,880	1,488,980
	8,193,233	10,793,336	11,609,683	12,933,467	12,169,322	11,254,755
	4,240,990	4,008,361	2,411,669	2,019,448	3,243,988	3,031,750
	2,469,833	1,792,246	1,041,423	1,487,833	1,563,775	840,444
	4,325,915	4,285,609	3,853,572	3,456,248	3,065,641	1,407,536
	1,501,467	1,107,672	786,125	817,016	46,744	672,656
	2,273,380	2,615,158	2,939,198	3,311,593	3,295,677	1,496,369
	629,524	712,086	730,445	-	-	-
	337,343	510,901	521,169	-	-	-
	426,004	364,051	473,966	568,520	358,072	663,264
	1,094,500	739,631	1,398,757	1,577,258	1,451,363	1,522,458
	756,361	808,288	826,133	-	-	-
	789,319	813,786	766,755	-	-	-
	7,015,282	29,937,127	29,575,778	26,161,820	23,646,418	21,711,352
\$	249,137,358	\$ 275,861,625	\$ 271,914,566	\$ 270,976,163	\$ 266,617,937	\$ 260,294,726

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2018 (2)	2017	2016	2015
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 8,431,330	\$ 8,333,369	\$ 8,394,021	\$ 8,058,346
Judicial	1,316,647	1,163,915	838,575	1,108,674
Public Safety	3,020,572	2,861,655	2,664,604	2,527,068
External Portion	517,820	629,017	-	-
Public Works	2,269,860	2,064,320	2,075,612	1,945,174
External Portion	242,854	267,226	-	-
Health	1,727,694	1,525,302	1,496,523	1,362,441
Human Services	4,824,561	4,467,222	5,241,666	4,003,871
External Portion	76,268	60,275	-	-
Urban Redevelopment and Housing:				
Housing	752	530	579	6,129
Transportation	-	202,808	120,761	122,978
Subtotal Charges for Services	<u>22,428,358</u>	<u>21,575,639</u>	<u>20,832,341</u>	<u>19,134,681</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	1,441,039	2,369	164,186	-
Judicial	1,182,320	1,747,748	1,255,921	1,816,112
Public Safety	1,629,603	1,682,496	1,631,693	2,057,067
Intergovernmental	207,129	108,828	255,070	286,451
Public Works	5,824,223	5,786,270	5,816,209	5,856,806
Health	8,670,330	8,805,817	8,545,984	8,230,176
Human Services	15,807,783	14,081,946	11,948,541	14,247,828
Urban Redevelopment and Housing	1,431,412	239,909	1,123,783	494,358
Transportation	-	3	3	-
Subtotal Operating Grants, Contributions, and Interest	<u>36,193,839</u>	<u>32,455,386</u>	<u>30,741,390</u>	<u>32,988,798</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	60,000	-	-	-
Public Safety	115,575	-	-	286,830
Public Works	2,062,938	447,404	1,651,529	975,864
Transportation	-	339,618	665,805	197,911
Subtotal Capital Grants, Contributions, and Interest	<u>2,238,513</u>	<u>787,022</u>	<u>2,317,334</u>	<u>1,460,605</u>
Total Governmental Activities				
Program Revenues.....	<u>60,860,710</u>	<u>54,818,047</u>	<u>53,891,065</u>	<u>53,584,084</u>
Business-Type Activities:				
Charges for Services:				
Sewer	4,875,550	4,141,432	3,999,097	3,806,862
Water	3,408,227	3,073,906	3,018,959	2,745,871
Airport Fuel Operations (1)	-	269,335	313,112	371,229
Capital Grants, Contributions, and Interest:				
Sewer	2,227,792	846,107	1,494,915	793,193
Water	1,789,762	2,332,059	945,935	653,836
Total Business-Type Activities				
Program Revenues.....	<u>12,301,331</u>	<u>10,662,839</u>	<u>9,772,018</u>	<u>8,370,991</u>
Total Primary Government Program Revenues.....	<u>\$ 73,162,041</u>	<u>\$ 65,480,886</u>	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>

(1) This fund was established as a new fund in 2011 and was closed in 2018.

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

Table 2

	2014	2013	2012	2011	2010	2009
\$	7,871,335	\$ 7,688,543	\$ 7,086,073	\$ 6,862,904	\$ 6,398,610	\$ 5,989,976
	1,215,905	1,279,347	1,371,839	1,268,770	1,409,215	1,290,521
	2,146,720	2,329,434	2,206,063	2,074,333	1,970,260	2,003,584
	-	-	-	-	-	-
	1,858,134	1,405,576	1,427,794	1,609,381	1,491,723	1,288,905
	-	-	-	-	-	-
	1,523,741	1,216,358	1,487,674	1,306,799	1,116,406	1,129,009
	4,219,410	3,260,781	4,633,527	3,995,605	3,821,310	5,490,535
	-	-	-	-	-	-
	3,097	284,138	256,977	847,207	2,959	4,630
	105,607	87,536	28,459	29,478	27,978	27,683
	<u>18,943,949</u>	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>	<u>16,238,461</u>	<u>17,224,843</u>
	89,658	5,163	30,579	12,731	37,899	23,650
	1,443,292	1,548,368	1,376,991	1,525,057	1,966,165	1,500,147
	1,453,724	1,320,457	1,395,873	1,428,612	1,566,275	1,383,869
	206,264	223,380	235,453	185,135	178,676	58,200
	5,736,593	5,701,013	5,440,991	5,887,915	5,709,201	5,767,228
	8,109,986	9,565,051	10,442,528	13,527,797	14,232,836	13,404,136
	13,104,857	12,402,368	11,142,515	11,712,694	12,736,836	17,857,183
	1,145,622	531,306	1,034,510	303,837	1,166,508	1,818,752
	-	-	-	-	15,065	-
	<u>31,289,996</u>	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>	<u>37,609,461</u>	<u>41,813,165</u>
	-	-	-	-	58,560	-
	-	47,083	-	-	38,019	-
	823,185	1,246,172	1,408,811	465,925	1,404,234	1,138,556
	186,660	527,441	163,185	1,117,136	425,338	116,233
	<u>1,009,845</u>	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>	<u>1,926,151</u>	<u>1,254,789</u>
	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>
	3,749,788	3,631,514	3,542,068	3,468,251	3,367,126	3,188,624
	2,803,454	2,641,997	2,721,405	2,527,082	2,577,710	2,406,358
	365,518	383,476	372,397	237,175	-	-
	1,317,969	279,561	140,029	939,458	67,950	1,088,880
	535,436	286,359	139,087	528,637	56,900	884,404
	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>
\$	<u>60,015,955</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2018 (2)(6)	2017	2016	2015 (3)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 18,315,766	\$ 16,677,471	\$ 15,506,679	\$ 13,675,852
Intergovernmental	2,369,951	2,034,601	1,927,937	1,890,535
Judicial	7,729,150	8,133,551	7,499,166	6,633,915
Public Safety	24,893,757	24,909,645	19,063,913	18,203,146
Intergovernmental	221,621	211,978	287,873	115,426
External Portion (4)	558,145	565,168	-	-
Public Works	12,516,225	12,698,739	12,777,181	11,090,804
External Portion (4)	261,766	240,101	-	-
Health	24,988,893	23,580,852	23,757,315	22,489,901
Human Services	30,653,725	27,734,143	26,632,756	24,695,755
External Portion (4)	82,207	54,156	-	-
Urban Redevelopment and Housing	299,936	334,045	389,390	207,241
Intergovernmental	561,300	123,839	550,295	305,800
Transportation (5)	-	461,105	483,836	420,936
Interest and Fiscal Charges	1,413,208	1,453,296	1,527,436	1,490,379
Total Governmental Activities Expenses.....	<u>124,865,650</u>	<u>119,212,690</u>	<u>110,403,777</u>	<u>101,219,690</u>
Business-Type Activities:				
Sewer	4,000,837	3,621,081	3,488,370	3,263,146
Water	3,742,892	3,425,449	2,905,427	2,962,655
Airport Fuel Operations (1)	-	249,217	296,091	358,770
Total Business-Type Activities Expenses.....	<u>7,743,729</u>	<u>7,295,747</u>	<u>6,689,888</u>	<u>6,584,571</u>
Total Primary Government Program Expenses.....	<u>132,609,379</u>	<u>126,508,437</u>	<u>117,093,665</u>	<u>107,804,261</u>
Net (Expense)/Revenue				
Governmental Activities	(64,004,940)	(64,394,643)	(56,512,712)	(47,635,606)
Business-Type Activities	<u>4,557,602</u>	<u>3,367,092</u>	<u>3,082,130</u>	<u>1,786,420</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (59,447,338)</u>	<u>\$ (61,027,551)</u>	<u>\$ (53,430,582)</u>	<u>\$ (45,849,186)</u>

(1) This fund was established as a new fund in 2011 and was closed in 2018.

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

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

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

(5) Due to a transfer of operations for the Fairfield County Airport Authority in 2018, transportation expenses are no longer used

(6) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(Continued)

Table 2

	2014	2013	2012	2011	2010	2009
\$	13,242,260	\$ 11,995,690	\$ 11,753,812	\$ 10,615,697	\$ 11,632,207	\$ 10,807,064
	1,675,531	1,574,482	1,523,966	1,706,046	1,635,496	1,815,829
	6,587,813	8,161,601	7,027,420	6,734,352	6,469,930	5,964,528
	17,489,204	17,294,959	16,093,483	16,083,598	16,213,798	15,850,652
	236,049	225,248	206,895	187,776	156,008	44,396
	-	-	-	-	-	-
	12,034,342	12,142,546	12,017,653	11,255,450	11,200,993	10,922,058
	-	-	-	-	-	-
	22,294,998	20,795,110	22,460,547	25,822,853	24,015,477	23,695,239
	23,684,836	22,065,507	23,307,695	22,064,098	21,510,978	26,811,254
	-	-	-	-	-	-
	854,375	1,124,125	955,113	835,485	1,358,860	358,921
	321,851	376,227	496,220	197,158	269,026	353,036
	353,261	461,912	281,300	307,861	291,787	230,852
	638,308	611,684	881,531	766,964	683,007	960,382
	<u>99,412,828</u>	<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>
	3,316,387	3,310,519	3,386,900	3,358,333	3,060,231	3,655,152
	2,895,013	2,707,090	3,243,844	2,843,133	2,948,260	2,843,308
	360,847	381,829	393,174	208,204	-	-
	<u>6,572,247</u>	<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>
	<u>105,985,075</u>	<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>
	(48,169,038)	(46,159,576)	(45,835,793)	(42,416,022)	(39,663,494)	(37,521,414)
	<u>2,199,918</u>	<u>823,469</u>	<u>(108,932)</u>	<u>1,290,933</u>	<u>61,195</u>	<u>1,069,806</u>
\$	<u>(45,969,120)</u>	<u>(45,336,107)</u>	<u>(45,944,725)</u>	<u>(41,125,089)</u>	<u>(39,602,299)</u>	<u>(36,451,608)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2018 (1)</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 8,410,017	\$ 8,417,609	\$ 8,018,280	\$ 7,763,214
Public Works	1,349,363	1,352,194	1,337,916	1,269,920
Health	16,846,700	16,881,153	16,846,479	10,601,294
Human Services	8,145,287	4,881,778	4,553,594	4,430,033
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,273,302	2,346,583	2,015,276	1,889,871
Lodging Tax Levied for Public Works	220,001	230,028	223,961	210,804
Sales Taxes Levied for				
General Purposes	21,669,518	21,924,548	21,196,300	20,987,311
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,511,885	5,397,005	4,030,433	4,150,472
Unrestricted Interest	1,782,378	995,494	467,370	845,906
Unrestricted Contributions	-	-	200	38,071
Other	1,412,452	977,128	1,102,121	996,526
Total Governmental Activities.....	<u>66,620,903</u>	<u>63,403,520</u>	<u>59,791,930</u>	<u>53,183,422</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	25,554	12,276	8,066	2,963
Gain on Sale of Capital Assets	-	-	-	5,267
Other	108,183	22,240	18,794	20,841
Total Business-Type Activities.....	<u>133,737</u>	<u>34,516</u>	<u>26,860</u>	<u>29,071</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>66,754,640</u>	<u>63,438,036</u>	<u>59,818,790</u>	<u>53,212,493</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	2,615,963	(991,123)	3,279,218	5,547,816
Business-Type Activities.....	<u>4,691,339</u>	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>7,307,302</u>	<u>2,410,485</u>	<u>6,388,208</u>	<u>7,363,307</u>
Transfer In (Out)				
Governmental Activities.....	127,795	-	-	-
Business-Type Activities.....	<u>(127,795)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Items				
Governmental Activities.....	(89,607)	-	-	-
Business-Type Activities.....	<u>(84,552)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) After Transfers and Special Items				
Governmental Activities.....	2,654,151	(991,123)	3,279,218	5,547,816
Business-Type Activities.....	<u>4,478,992</u>	<u>3,401,608</u>	<u>3,108,990</u>	<u>1,815,491</u>
Total Primary Government Increase (Decrease) After Transfers and Special Items.....	<u>\$ 7,133,143</u>	<u>\$ 2,410,485</u>	<u>\$ 6,388,208</u>	<u>\$ 7,363,307</u>

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

(Continued)

Table 2

	2014	2013	2012	2011	2010	2009
\$	7,369,626	\$ 7,590,096	\$ 7,534,074	\$ 7,445,374	\$ 7,488,581	\$ 7,422,296
	1,251,901	1,278,153	1,268,388	1,252,904	1,230,093	1,208,984
	9,562,314	9,986,162	9,908,337	9,787,653	9,606,661	9,443,310
	4,181,092	4,373,808	4,312,867	4,297,937	4,622,499	1,246,085
	1,505,420	1,298,789	1,187,728	1,104,112	1,102,603	998,710
	207,593	192,927	170,629	153,746	138,741	146,067
	19,617,691	18,626,082	17,756,930	16,874,160	16,403,143	11,778,248
	3,966,446	4,041,008	3,362,693	3,078,536	3,899,214	3,563,293
	376,617	396,788	459,007	473,819	715,339	930,709
	9,824	-	-	-	-	-
	1,021,599	1,455,540	871,167	901,639	616,545	630,064
	<u>49,070,123</u>	<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>
	-	-	-	-	-	6,162
	10,919	13,326	12,995	33,619	65,586	74,584
	-	938	4,095	-	-	-
	<u>22,374</u>	<u>29,549</u>	<u>34,218</u>	<u>79,816</u>	<u>36,505</u>	<u>33,193</u>
	<u>33,293</u>	<u>43,813</u>	<u>51,308</u>	<u>113,435</u>	<u>102,091</u>	<u>113,939</u>
	<u>49,103,416</u>	<u>49,283,166</u>	<u>46,883,128</u>	<u>45,483,315</u>	<u>45,925,510</u>	<u>37,481,705</u>
	901,085	3,079,777	996,027	2,953,858	6,159,925	(153,648)
	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,404,368</u>	<u>163,286</u>	<u>1,183,745</u>
	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>	<u>1,030,097</u>
	-	-	-	(148,237)	-	-
	-	-	-	<u>148,237</u>	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	901,085	3,079,777	996,027	2,805,621	6,159,925	(153,648)
	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,552,605</u>	<u>163,286</u>	<u>1,183,745</u>
\$	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>	<u>1,030,097</u>

Fairfield County, Ohio

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

<i>Function/Program:</i>	2018	2017	2016	2015
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 9,932,369	\$ 8,335,738	\$ 8,558,207	\$ 8,058,346
Judicial	2,498,967	2,911,663	2,094,496	2,924,786
Public Safety.....	4,765,750	4,544,151	4,296,297	4,870,965
Intergovernmental	207,129	108,828	255,070	286,451
External Portion (2)	517,820	629,017	-	-
Public Works	10,157,021	8,297,994	9,543,350	8,777,844
External Portion (2)	242,854	267,226	-	-
Health	10,398,024	10,331,119	10,042,507	9,592,617
Human Services	20,632,344	18,549,168	17,190,207	18,251,699
External Portion (2)	76,268	60,275	-	-
Urban Redevelopment and Housing	1,432,164	240,439	1,124,362	500,487
Transportation	-	542,429	786,569	320,889
Total Governmental Activities	60,860,710	54,818,047	53,891,065	53,584,084
Business-Type Activities:				
Sewer.....	7,103,342	4,987,539	5,494,012	4,600,055
Water.....	5,197,989	5,405,965	3,964,894	3,399,707
Airport Fuel Operations (1).....	-	269,335	313,112	371,229
Total Business-Type Activities:	12,301,331	10,662,839	9,772,018	8,370,991
Total Primary Government.....	\$ 73,162,041	\$ 65,480,886	\$ 63,663,083	\$ 61,955,075

(1) This fund was established as a new fund in 2011 and it was closed in 2018.

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

Table 3

	2014	2013	2012	2011	2010	2009
\$	7,960,993	\$ 7,693,706	\$ 7,116,652	\$ 6,875,635	\$ 6,495,069	\$ 6,013,626
	2,659,197	2,827,715	2,748,830	2,793,827	3,375,380	2,790,668
	3,600,444	3,696,974	3,601,936	3,502,945	3,574,554	3,387,453
	206,264	223,380	235,453	185,135	178,676	58,200
	-	-	-	-	-	-
	8,417,912	8,352,761	8,277,596	7,963,221	8,605,158	8,194,689
	-	-	-	-	-	-
	9,633,727	10,781,409	11,930,202	14,834,596	15,349,242	14,533,145
	17,324,267	15,663,149	15,776,042	15,708,299	16,558,146	23,347,718
	-	-	-	-	-	-
	1,148,719	815,444	1,291,487	1,151,044	1,169,467	1,823,382
	292,267	614,977	191,644	1,146,614	468,381	143,916
	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>
	5,067,757	3,911,075	3,682,097	4,407,709	3,435,076	4,277,504
	3,338,890	2,928,356	2,860,492	3,055,719	2,634,610	3,290,762
	<u>365,518</u>	<u>383,476</u>	<u>372,397</u>	<u>237,175</u>	<u>-</u>	<u>-</u>
	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>
\$	<u>60,015,955</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>

Fairfield County, Ohio

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund:				
Nond spendable.....	\$ 1,863,319	\$ 1,984,707	\$ 4,287,882	\$ 4,300,321
Committed.....	1,129,613	728,431	551,985	423,703
Assigned.....	10,975,142	9,676,026	7,180,590	6,930,727
Unassigned.....	4,343,490	6,548,222	6,893,414	6,003,249
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>18,311,564</u>	<u>18,937,386</u>	<u>18,913,871</u>	<u>17,658,000</u>
All Other Governmental Funds:				
Nond spendable.....	\$ 822,820	\$ 728,810	\$ 1,167,044	\$ 1,342,835
Restricted.....	55,268,881	47,629,813	45,513,857	63,567,397
Committed.....	2,124,823	963,650	9,019,927	9,174,174
Assigned.....	437,739	561,534	355,897	326,894
Unassigned (Deficits).....	(1,273,810)	(1,051,823)	(1,198,788)	(1,606,295)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>57,380,453</u>	<u>48,831,984</u>	<u>54,857,937</u>	<u>72,805,005</u>
Total Governmental Funds.....	<u>\$ 75,692,017</u>	<u>\$ 67,769,370</u>	<u>\$ 73,771,808</u>	<u>\$ 90,463,005</u>

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

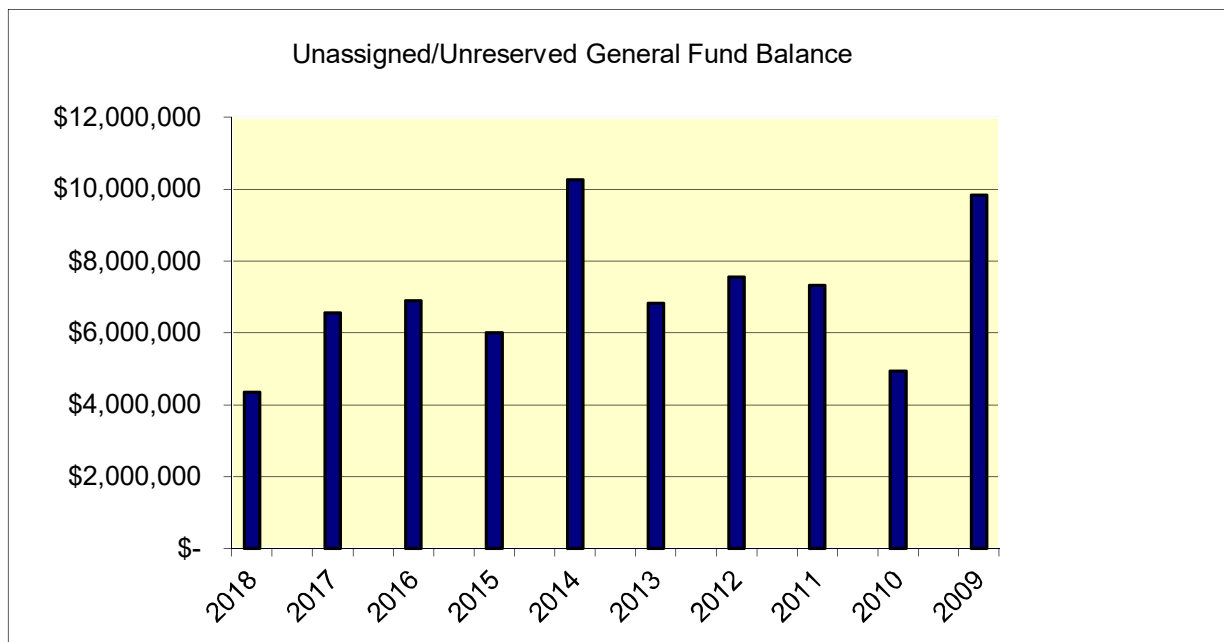


Table 4

2014	2013	2012	2011	2010	2009
\$ 2,389,391	\$ 2,559,610	\$ 2,712,453	\$ 1,778,218	\$ 1,637,186	\$ -
378,895	399,983	732,367	348,551	169,099	-
6,074,143	8,634,415	8,068,619	6,604,540	7,495,479	-
10,257,108	6,830,853	7,559,911	7,318,500	4,940,884	-
-	-	-	-	-	1,235,917
-	-	-	-	-	9,830,204
<u>19,099,537</u>	<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>
\$ 911,920	\$ 769,550	\$ 490,702	\$ 764,436	\$ 1,010,923	\$ -
37,085,075	37,924,417	35,867,403	35,393,317	33,611,138	-
5,212,625	3,888,956	1,139,978	1,957,384	1,559,668	-
227,010	287,280	151,373	159,691	404,133	-
(1,336,415)	(1,806,247)	(1,500,587)	(1,655,757)	(1,483,159)	-
-	-	-	-	-	4,777,521
-	-	-	-	-	27,870,875
-	-	-	-	-	536,102
-	-	-	-	-	1,172,227
<u>42,100,215</u>	<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>
<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>

Fairfield County, Ohio

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

	2018	2017	2016	2015
REVENUES				
Property Taxes.....	\$ 34,983,003	\$ 31,326,704	\$ 30,847,585	\$ 24,082,880
Permissive Real Property Transfer Taxes.....	2,273,302	2,346,583	2,015,276	1,889,871
Lodging Taxes.....	220,001	230,028	223,961	210,804
Sales Taxes.....	21,731,824	21,767,384	21,304,985	20,732,180
Charges for Services.....	18,213,118	17,084,821	17,673,203	15,663,836
Licenses and Permits.....	801,091	597,328	652,276	508,851
Permissive Motor Vehicle License Tax.....	1,804,258	1,715,925	1,711,002	1,679,556
Fines and Forfeitures.....	395,694	388,417	375,720	344,219
Intergovernmental.....	40,516,111	37,586,529	38,736,220	37,259,077
Special Assessments.....	161,260	115,235	115,469	145,797
Housing Rehabilitation.....	-	-	-	6,057
Interest.....	1,825,095	1,056,041	604,498	789,818
Rent.....	479,665	732,815	721,383	730,418
Donations.....	101,183	114,596	120,700	193,740
Other.....	1,462,059	946,439	1,092,684	1,180,914
Total Revenues.....	<u>124,967,664</u>	<u>116,008,845</u>	<u>116,194,962</u>	<u>105,418,018</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	17,321,680	15,275,900	14,821,518	13,709,493
Judicial	7,036,781	7,448,649	7,235,128	6,536,935
Public Safety	21,072,154	20,580,867	18,421,428	17,928,603
Public Works	8,685,983	9,828,966	9,292,357	8,792,966
Health	23,648,297	22,725,008	22,957,311	22,013,283
Human Services	28,815,242	25,968,564	25,728,277	24,623,484
Urban Redevelopment and Housing	299,814	333,340	389,198	207,241
Transportation	14,155	273,051	331,215	232,280
Other	12,056	-	-	-
Intergovernmental.....	3,152,872	2,370,418	2,766,105	2,311,761
Capital Outlay.....	4,245,059	13,565,992	27,485,353	5,844,235
Debt Service:				
Principal Retirement	2,466,941	2,330,527	2,552,413	2,515,065
Interest and Fiscal Charges	1,376,323	1,416,963	1,490,887	1,457,451
Issuance Costs	8,500	-	-	359,048
Total Expenditures.....	<u>118,155,857</u>	<u>122,118,245</u>	<u>133,471,190</u>	<u>106,531,845</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,811,807</u>	<u>(6,109,400)</u>	<u>(17,276,228)</u>	<u>(1,113,827)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	85,383	106,962	68,169	12,806
Inception of Capital Lease.....	65,064	-	16,862	64,384
Loans Issued.....	-	-	500,000	-
Refunding Bonds Issued.....	-	-	-	-
General Obligation Bonds Issued.....	1,010,000	-	-	29,500,000
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding of Bond Anticipation Note.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on Bonds.....	-	-	-	799,890
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Transfers In.....	8,424,697	7,422,835	6,355,266	10,484,181
Transfers Out.....	(8,384,697)	(7,422,835)	(6,355,266)	(10,484,181)
Total Other Financing Sources (Uses).....	<u>1,200,447</u>	<u>106,962</u>	<u>585,031</u>	<u>30,377,080</u>
Special Items.....	(89,607)	-	-	-
Net Change in Fund Balances.....	<u>\$ 7,922,647</u>	<u>\$ (6,002,438)</u>	<u>\$ (16,691,197)</u>	<u>\$ 29,263,253</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.5%	3.6%	3.9%	4.1%

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

Table 5

2014	2013	2012	2011	2010	2009
\$ 23,393,470	\$ 23,447,326	\$ 23,055,855	\$ 22,649,542	\$ 22,224,992	\$ 18,909,608
1,505,420	1,298,789	1,187,728	1,104,112	1,102,603	998,710
207,593	192,927	170,629	156,022	136,465	146,067
19,522,179	18,541,381	17,755,038	16,824,829	15,898,127	11,786,428
15,625,526	14,323,463	15,647,868	14,131,437	13,566,309	14,432,844
538,959	518,348	459,340	467,265	459,658	471,322
1,608,738	1,156,520	1,118,554	1,104,776	1,105,986	1,083,036
415,104	373,675	276,152	294,501	369,437	279,193
36,561,891	36,053,058	36,951,993	39,734,038	43,896,829	44,864,648
179,540	236,833	481,580	318,100	375,502	465,379
-	283,470	232,413	845,548	-	-
406,596	485,804	564,015	627,821	944,193	1,026,526
684,470	757,310	640,240	713,381	749,156	566,691
110,284	53,709	46,790	53,930	87,385	91,636
994,570	1,387,617	744,780	911,487	611,974	628,939
<u>101,754,340</u>	<u>99,110,230</u>	<u>99,332,975</u>	<u>99,936,789</u>	<u>101,528,616</u>	<u>95,751,027</u>
13,240,033	12,803,780	12,552,207	11,143,464	12,139,991	11,282,074
6,504,111	6,977,038	5,850,268	5,618,645	5,341,676	4,871,252
17,395,930	17,039,645	15,932,082	15,866,574	15,900,800	15,612,222
8,679,217	8,489,938	8,084,412	8,458,971	9,150,269	7,418,963
22,129,257	20,676,356	22,409,743	25,789,011	24,221,277	23,610,364
23,515,380	21,848,255	22,935,793	21,706,586	21,402,599	26,512,877
854,375	1,124,125	955,113	835,485	1,358,860	358,921
150,124	209,877	140,664	108,855	92,781	145,874
-	-	10,881	21,898	59,696	58,686
2,233,431	2,175,957	2,227,081	2,130,719	2,060,530	2,213,261
3,482,161	3,683,579	3,371,163	2,465,195	2,978,737	3,165,621
1,973,645	2,316,840	1,868,581	1,839,678	3,350,055	1,578,387
579,878	562,607	597,205	710,722	690,510	960,679
-	43,350	46,786	-	152,027	-
<u>100,737,542</u>	<u>97,951,347</u>	<u>96,981,979</u>	<u>96,695,803</u>	<u>98,899,808</u>	<u>97,789,181</u>
<u>1,016,798</u>	<u>1,158,883</u>	<u>2,350,996</u>	<u>3,240,986</u>	<u>2,628,808</u>	<u>(2,038,154)</u>
39,638	41,375	16,601	67,275	94,969	36,338
654,499	70,790	120,805	45,000	939,182	12,828
-	50,550	15,828	10,268	101,101	684,528
-	-	2,685,000	-	10,535,000	-
-	2,945,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,390,000
-	-	-	-	-	(1,390,000)
-	-	100,428	-	340,091	-
-	-	-	-	-	-
-	-	(2,736,319)	-	(10,716,646)	-
6,780,139	8,920,567	4,888,884	4,393,330	5,750,294	6,484,017
<u>(6,780,139)</u>	<u>(8,920,567)</u>	<u>(4,888,884)</u>	<u>(4,433,330)</u>	<u>(5,750,294)</u>	<u>(6,484,017)</u>
<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>	<u>82,543</u>	<u>1,293,697</u>	<u>733,694</u>
-	-	-	-	-	-
<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>
2.7%	3.1%	5.6%	2.8%	14.4%	4.2%

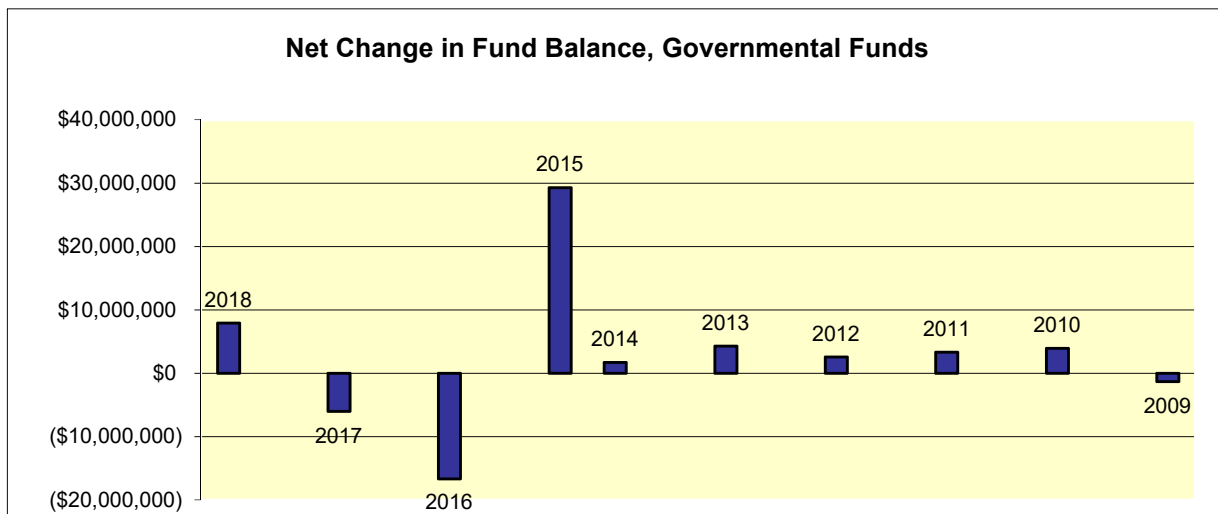
(continued)

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,926,358,960	\$ 2,877,204,520	\$ 2,702,516,210	\$ 2,676,911,020
Commercial/Industrial/Public Utility/Mineral.....	513,166,410	502,901,190	507,943,060	495,508,250
Assessed Valuation.....	3,439,525,370	3,380,105,710	3,210,459,270	3,172,419,270
Estimated True Value	9,827,215,343	9,657,444,886	9,172,740,771	9,064,055,057
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	242,810,030	231,390,590	219,116,700	198,160,230
Estimated True Value	971,240,120	925,562,360	876,466,800	792,640,920
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,682,335,400	3,611,496,300	3,429,575,970	3,370,579,500
Estimated True Value	10,798,455,463	10,583,007,246	10,049,207,571	9,856,695,977
Assessed Value Ratio.....	34.10%	34.13%	34.13%	34.20%
Weighted Average Tax Rate.....	\$ 10.445650	\$ 9.457637	\$ 9.758453	\$ 7.906643

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 tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent 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, at 5 percent for 2010. 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 was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(1) 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

2014	2013	2012 (1)	2011 (1)	2010	2009
\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380
506,165,490	491,286,070	480,427,910	482,005,980	489,553,900	496,380,310
3,161,437,160	3,102,580,910	3,082,027,140	3,075,108,290	3,136,058,990	3,124,218,690
9,032,677,600	8,864,516,886	8,805,791,829	8,786,023,686	8,960,168,543	8,926,339,114
191,561,810	186,586,320	182,338,910	209,969,510	104,533,750	98,167,860
766,247,240	746,345,280	729,355,640	839,878,040	418,135,000	392,671,440
-	-	-	-	1,889,870	3,759,920
-	-	-	-	37,797,400	37,599,200
3,352,998,970	3,289,167,230	3,264,366,050	3,285,077,800	3,242,482,610	3,226,146,470
9,798,924,840	9,610,862,166	9,535,147,469	9,625,901,726	9,416,100,943	9,356,609,754
34.22%	34.22%	34.24%	34.13%	34.44%	34.48%
\$ 7.883524	\$ 7.953745	\$ 7.955062	\$ 7.957904	\$ 7.848303	\$ 6.749635

Fairfield County, Ohio

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.660895	0.662945	0.699564	0.700313
Commercial/Industrial/Public Utility/Mineral Real.....	0.706793	0.702735	0.705599	0.700336
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1998 BDD.....				
Residential/Agricultural Real.....	0.742909	0.745213	0.786377	0.787218
Commercial/Industrial/Public Utility/Mineral Real.....	0.799708	0.795116	0.798358	0.792402
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.762386	1.767852	1.865504	1.867500
Commercial/Industrial/Public Utility/Mineral Real.....	1.884780	1.873960	1.881598	1.867562
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.403487	0.404739	0.427096	0.427553
Commercial/Industrial/Public Utility/Mineral Real.....	0.445765	0.443206	0.445013	0.441693
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
2010 Senior Services.....				
Residential/Agricultural Real.....	0.464715	0.466156	0.491906	0.492432
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.497970	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2010 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.929429	0.932312	0.983811	0.984863
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	0.995940	1.000000	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2016 BDD.....				
Residential/Agricultural Real.....	1.745869	1.751284	1.848022	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.850000	1.842489	1.850000	0.000000
General Business/Public Utility Personal.....	1.850000	1.850000	1.850000	0.000000
2017 Child/Adult Protective Services.....				
Residential/Agricultural Real.....	0.996907	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	0.000000	0.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	7.706597	6.730501	7.102280	5.259879
Commercial/Industrial/Public Utility/Mineral Real.....	8.187046	7.151416	7.180568	5.301993
General Business/Public Utility Personal.....	8.800000	7.800000	7.800000	5.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	10.306597	9.330501	9.702280	7.859879
Commercial/Industrial/Public Utility/Mineral Real.....	10.787046	9.751416	9.780568	7.901993
General Business/Public Utility Personal.....	11.400000	10.400000	10.400000	8.550000
Total Direct Rate	<u>10.445650</u>	<u>9.457637</u>	<u>9.758453</u>	<u>7.906643</u>

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

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

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

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

Source: *Fairfield County Auditor's Office*

Table 7

2014	2013	2012	2011	2010	2009
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.699980	0.711076	0.710142	0.709685	0.691269	0.690733
0.679210	0.682901	0.687857	0.687598	0.676855	0.655152
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.786844	0.799316	0.798266	0.797753	0.777050	0.776447
0.768499	0.772675	0.778283	0.777989	0.765834	0.741278
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.866612	1.896202	1.893712	1.892494	1.843384	1.841954
1.811226	1.821070	1.834286	1.833594	1.804946	1.747072
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.427350	0.434124	0.433554	0.433275	0.422032	0.421704
0.428369	0.430697	0.433823	0.433660	0.426884	0.413196
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.421704
0.000000	0.000000	0.000000	0.000000	0.000000	0.413196
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
0.492198	0.500000	0.500000	0.500000	0.500000	0.000000
0.493714	0.496397	0.500000	0.500000	0.500000	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
0.984395	1.000000	1.000000	1.000000	1.000000	0.000000
0.987427	0.992794	1.000000	1.000000	1.000000	0.000000
1.000000	1.000000	1.000000	1.000000	1.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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
5.257379	5.340718	5.335674	5.333207	5.233735	4.152542
5.168445	5.196534	5.234249	5.232841	5.174519	3.969894
5.950000	5.950000	5.950000	5.950000	5.950000	4.950000
7.857379	7.940718	7.935674	7.933207	7.833735	6.752542
7.768445	7.796534	7.834249	7.832841	7.774519	6.569894
8.550000	8.550000	8.550000	8.550000	8.550000	7.550000
<u>7.883524</u>	<u>7.953745</u>	<u>7.955062</u>	<u>7.957904</u>	<u>7.848303</u>	<u>6.749635</u>

(continued)

Fairfield County, Ohio

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

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Townships				
Amanda Township.....				
Residential/Agricultural Real.....	7.677840	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	7.699835	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	7.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	5.277840	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	5.299835	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	5.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	5.947454	6.052090	6.234150	6.234910
Commercial/Industrial/Public Utility/Mineral Real.....	6.262980	6.243964	6.360054	6.365597
General Business/Public Utility Personal.....	8.900000	9.000000	9.100000	9.100000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	3.654818	3.758517	3.924644	3.925248
Commercial/Industrial/Public Utility/Mineral Real.....	3.937922	3.943572	4.056348	4.060739
General Business/Public Utility Personal.....	5.100000	5.200000	5.300000	5.300000
Bloom Township.....				
Residential/Agricultural Real.....	13.113721	13.160365	13.766909	13.774571
Commercial/Industrial/Public Utility/Mineral Real.....	14.608207	14.471479	14.072344	14.027898
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	8.874861	8.918223	9.388381	9.394420
Commercial/Industrial/Public Utility/Mineral Real.....	10.161924	10.027026	9.623073	9.597317
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.434746	6.436176	6.624884	6.627379
Commercial/Industrial/Public Utility/Mineral Real.....	5.789561	5.784219	5.846696	5.849426
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.184115	2.184644	2.243044	2.243387
Commercial/Industrial/Public Utility/Mineral Real.....	1.985242	1.983920	1.995949	1.996595
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.491058	8.957241	9.363233	9.365834
Commercial/Industrial/Public Utility/Mineral Real.....	9.109197	8.766553	8.824441	8.821026
General Business/Public Utility Personal.....	12.300000	11.800000	11.800000	11.800000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.977207	6.440619	6.806144	6.808470
Commercial/Industrial/Public Utility/Mineral Real.....	6.634446	6.274996	6.328879	6.325908
General Business/Public Utility Personal.....	9.400000	8.900000	8.900000	8.900000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2014	2013	2012	2011	2010	2009
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
6.228561	4.972600	4.974812	4.974554	4.929339	4.922102
6.334348	4.789272	4.789272	4.888141	4.880626	4.880626
9.100000	7.700000	7.700000	7.700000	7.700000	7.700000
3.920183	2.634684	2.636376	2.636242	2.598879	2.593120
4.035974	2.515184	2.515184	2.593535	2.586028	2.586028
5.300000	3.900000	3.900000	3.900000	3.900000	3.900000
13.784698	14.322182	14.299926	14.283912	14.239190	14.095463
13.962824	14.268960	14.307100	14.388861	14.512522	14.420928
17.800000	17.800000	17.800000	17.800000	17.800000	18.050000
9.401958	9.819628	9.803360	9.790676	9.747724	9.605296
9.575227	9.645089	9.667128	9.750671	9.850833	9.759239
12.900000	12.900000	12.900000	12.900000	12.900000	13.150000
6.623971	7.064730	7.057388	7.059106	7.152974	7.148947
5.790483	6.364707	6.364707	6.364707	6.369730	6.460181
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.242273	2.368082	2.366100	2.366594	2.390197	2.389213
1.982862	2.114255	2.114255	2.114255	2.117492	2.135718
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.659132	8.962397	8.973182	8.968385	8.922016	8.926044
7.788483	8.112894	8.122104	8.036729	8.033363	8.018307
11.100000	11.100000	11.100000	11.100000	11.200000	11.200000
6.102477	6.367260	6.376627	6.372749	6.343304	6.346492
5.336068	5.620812	5.628833	5.554614	5.564814	5.551007
8.200000	8.200000	8.200000	8.200000	8.300000	8.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	6.358516	6.371550	4.064464	4.069040
Commercial/Industrial/Public Utility/Mineral Real.....	6.133053	6.147538	3.683050	3.801846
General Business/Public Utility Personal.....	7.200000	7.200000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	4.358516	4.371550	2.064464	2.069040
Commercial/Industrial/Public Utility/Mineral Real.....	4.133053	4.147538	1.683050	1.801846
General Business/Public Utility Personal.....	5.200000	5.200000	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.....	3.090933	3.090310	3.125218	3.125115
Commercial/Industrial/Public Utility/Mineral Real.....	3.240295	3.172855	3.178523	3.207233
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	9.718229	7.728719	7.901096	7.902080
Commercial/Industrial/Public Utility/Mineral Real.....	10.445294	8.423751	8.181459	8.195011
General Business/Public Utility Personal.....	11.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	7.518229	5.528719	5.701096	5.702080
Commercial/Industrial/Public Utility/Mineral Real.....	8.245294	6.223751	5.981459	5.995011
General Business/Public Utility Personal.....	8.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	6.613616	6.619818	6.778758	6.783897
Commercial/Industrial/Public Utility/Mineral Real.....	6.747772	7.074575	7.070191	6.321464
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	4.513616	4.519818	4.678758	4.683897
Commercial/Industrial/Public Utility/Mineral Real.....	4.647772	4.974575	4.970191	4.221464
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	11.623216	11.638517	12.006126	12.029948
Commercial/Industrial/Public Utility/Mineral Real.....	13.621046	13.527819	13.635438	13.800946
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.034704	5.041415	5.269304	5.278710
Commercial/Industrial/Public Utility/Mineral Real.....	5.747086	5.724455	5.807594	5.842128
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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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

2014	2013	2012	2011	2010	2009
4.066532	4.189090	4.190158	4.192190	4.167146	4.169288
3.805060	3.843878	3.647826	3.648302	3.648984	3.652106
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.066532	2.189090	2.190158	2.192190	2.167146	0.000000
1.805060	1.843878	1.647826	1.648302	1.648984	0.000000
2.700000	2.700000	2.700000	2.700000	2.700000	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
3.119353	3.317535	3.315125	3.321045	3.346913	3.346613
3.207233	4.071595	4.071595	4.071595	4.071595	4.071595
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
7.884106	8.127760	8.122677	8.120164	8.022352	8.018026
8.197472	8.238456	8.318491	8.318491	8.266846	8.261125
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.684106	5.927760	5.922677	5.920164	5.822532	5.818026
5.997472	6.038456	6.118491	6.118491	6.066846	6.061125
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
6.778817	7.308422	7.304674	7.318091	7.295379	7.288458
6.316117	7.553969	7.553969	7.574387	7.574387	6.059996
9.000000	9.000000	9.000000	9.000000	9.000000	9.000000
4.678817	5.208422	5.204674	5.218081	5.195379	5.188458
4.216117	5.453969	5.453969	5.474387	5.474387	3.959996
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
11.989799	13.757425	13.761288	13.745390	13.733046	13.695362
13.508924	13.875011	13.061929	13.088010	13.290248	13.350822
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.260701	6.044883	6.047586	6.040110	5.996542	5.979778
5.588044	5.675011	5.486339	5.512420	5.709656	5.770230
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)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	14.004691	14.065286	13.422621	13.441320
Commercial/Industrial/Public Utility/Mineral Real.....	13.826671	14.054558	12.557629	12.506266
General Business/Public Utility Personal.....	19.350000	19.350000	17.850000	17.850000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	10.894062	10.950420	11.722621	11.741320
Commercial/Industrial/Public Utility/Mineral Real.....	10.666599	10.854558	10.857629	10.806266
General Business/Public Utility Personal.....	16.150000	16.150000	16.150000	16.150000
Walnut Township.....				
Residential/Agricultural Real.....	10.549568	7.567188	7.774228	7.784584
Commercial/Industrial/Public Utility/Mineral Real.....	11.460701	8.456489	8.445215	8.405438
General Business/Public Utility Personal.....	11.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	8.349568	5.367188	5.574228	5.584584
Commercial/Industrial/Public Utility/Mineral Real.....	9.260701	6.256489	6.245215	6.205438
General Business/Public Utility Personal.....	9.400000	6.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.192257	22.292980	22.411714	22.332649
Commercial/Industrial/Public Utility/Mineral Real.....	22.254048	22.205805	22.227108	22.270950
General Business/Public Utility Personal.....	37.400000	37.500000	37.500000	37.500000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.000024	20.323625	20.368783	20.378824
Commercial/Industrial/Public Utility/Mineral Real.....	21.352119	21.275231	21.275948	21.205948
General Business/Public Utility Personal.....	43.900000	44.400000	44.400000	44.400000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	24.200017	24.500024	24.900017	24.900019
Commercial/Industrial/Public Utility/Mineral Real.....	26.599326	27.369039	27.604724	27.556561
General Business/Public Utility Personal.....	46.500000	46.800000	47.200000	47.200000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	47.410435	50.817847	51.077804	51.058497
Commercial/Industrial/Public Utility/Mineral Real.....	50.942039	53.767877	53.757327	53.601399
General Business/Public Utility Personal.....	77.250000	78.900000	78.810000	78.800000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	22.926556	23.328253	23.368537	23.369871
Commercial/Industrial/Public Utility/Mineral Real.....	24.420456	24.985975	25.092464	24.501929
General Business/Public Utility Personal.....	44.400000	44.800000	44.800000	44.800000
Lancaster City Schools.....				
Residential/Agricultural Real.....	24.822979	24.824227	25.573080	25.631152
Commercial/Industrial/Public Utility/Mineral Real.....	29.595105	29.049883	29.444930	29.267294
General Business/Public Utility Personal.....	68.100000	68.100000	68.300000	68.300000

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2014	2013	2012	2011	2010	2009
9.651975	9.411161	9.391960	9.380260	9.066401	9.064177
8.577246	8.597248	8.672694	8.527467	8.255080	8.166813
14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
7.951975	7.711161	7.691960	7.680260	7.366401	7.364177
6.877246	6.897248	6.972694	6.827467	6.555080	6.466813
12.350000	12.350000	12.350000	12.350000	12.350000	12.350000
7.781781	8.111175	8.107080	8.120068	8.075145	8.076648
8.395343	8.320226	8.389763	8.389880	8.391010	8.340314
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.581781	5.911175	5.907080	5.920068	5.875145	5.876648
6.195343	6.120226	6.189763	6.189880	6.169101	6.140314
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.408014	22.665322	22.645399	22.645815	22.760159	22.854633
22.307256	22.577523	22.541833	22.639013	22.784472	22.952486
37.600000	37.800000	37.800000	37.800000	37.900000	38.000000
20.332576	21.684338	23.995560	24.598597	24.168456	24.145436
21.109602	21.623797	23.923797	24.784120	24.632566	24.594358
44.400000	45.400000	47.700000	48.300000	48.200000	48.200000
24.900014	25.625911	25.502409	25.484396	25.800025	20.000025
26.065522	28.327185	28.322882	28.046635	28.150377	22.101563
47.200000	47.800000	47.700000	47.700000	48.100000	42.300000
50.360328	51.203075	50.855637	48.024174	47.415428	32.579522
52.910143	53.400974	53.130895	52.200293	49.548848	34.282201
78.600000	79.350000	79.030000	78.060000	77.650000	62.830000
23.670430	23.905987	23.896277	23.945237	23.817316	23.789187
24.358859	25.391482	25.174160	25.231854	25.425493	24.213256
45.100000	45.100000	45.100000	45.100000	45.100000	45.100000
25.604197	25.883003	21.779136	21.763876	21.155928	21.133776
28.534508	28.548906	24.737130	25.128491	25.040918	24.184324
68.300000	68.700000	64.600000	64.600000	64.600000	64.600000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.444540	27.746024	27.770820	27.779763
Commercial/Industrial/Public Utility/Mineral Real.....	28.886017	29.163446	29.024493	28.959946
General Business/Public Utility Personal.....	45.200000	45.500000	45.500000	45.500000
Northern Local Schools.....				
Residential/Agricultural Real.....	23.175243	23.492064	23.449761	24.217238
Commercial/Industrial/Public Utility/Mineral Real.....	23.988663	24.598666	24.495430	25.410442
General Business/Public Utility Personal.....	34.300000	34.300000	34.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	42.942679	43.590731	45.209015	47.347988
Commercial/Industrial/Public Utility/Mineral Real.....	43.169108	44.068755	44.462280	45.314184
General Business/Public Utility Personal.....	82.700000	83.200000	83.600000	84.700000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	44.159404	50.461773	50.436212	50.861669
Commercial/Industrial/Public Utility/Mineral Real.....	49.602930	54.647332	54.425013	54.628797
General Business/Public Utility Personal.....	70.750000	73.350000	73.350000	73.800000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	36.691581	33.650163	33.895813	34.102280
Commercial/Industrial/Public Utility/Mineral Real.....	36.669626	32.920103	33.188944	33.573405
General Business/Public Utility Personal.....	41.700000	37.700000	37.900000	38.100000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	28.300012	28.300012	28.317627	28.300012
Commercial/Industrial/Public Utility/Mineral Real.....	29.008429	29.074438	28.858732	28.853131
General Business/Public Utility Personal.....	31.000000	31.000000	31.000000	31.000000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	30.400008	30.500008	30.716270	23.713360
Commercial/Industrial/Public Utility/Mineral Real.....	31.026249	30.959998	31.151059	24.143528
General Business/Public Utility Personal.....	38.300000	38.400000	38.600000	31.600000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.550000	2.570000	2.580000	2.540000
Commercial/Industrial/Public Utility/Mineral Real.....	2.550000	2.570000	2.580000	2.540000
General Business/Public Utility Personal.....	2.550000	2.570000	2.580000	2.540000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.291517	3.308554	3.307766	3.391106
Commercial/Industrial/Public Utility/Mineral Real.....	3.425216	3.437412	3.455265	3.407170
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

2014	2013	2012	2011	2010	2009
27.565894	27.959459	27.969768	27.379386	27.445049	27.811556
28.314198	28.650262	28.690926	28.090926	28.224190	28.328663
45.300000	45.600000	45.600000	45.000000	45.100000	45.500000
24.657349	24.369282	24.275899	24.453389	24.407539	24.405560
25.413533	25.635980	25.288814	25.620891	25.631579	25.794949
35.300000	35.300000	35.300000	35.300000	35.300000	35.300000
47.362613	47.352162	47.688395	42.555875	40.828533	40.400605
44.732973	46.307840	46.719990	41.097131	40.291587	39.210458
84.700000	85.500000	85.900000	80.820000	80.250000	79.850000
48.667193	47.807486	46.463281	43.004365	36.261671	37.014480
52.547514	51.915564	50.606261	48.140542	41.487654	42.076495
72.800000	72.000000	70.700000	70.450000	63.800000	64.600000
33.974536	34.563391	34.713634	34.016025	31.725742	30.492941
33.308464	33.787407	33.805000	34.219261	32.025943	30.488216
37.870000	38.370000	38.580000	38.620000	36.410000	36.390000
29.100012	29.111812	29.100012	29.104783	29.143890	29.100012
29.537706	29.703654	29.685102	29.254863	29.338785	29.100012
31.800000	31.800000	31.800000	31.800000	31.800000	31.800000
25.500008	25.823685	25.800008	25.800008	26.324147	26.100008
25.915669	25.800008	25.811650	25.812112	26.417310	26.153046
33.400000	33.700000	33.700000	33.700000	34.200000	34.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.560000	2.480000	2.540000	2.520000	2.500000	2.500000
2.560000	2.480000	2.540000	2.520000	2.500000	2.500000
2.560000	2.480000	2.540000	2.520000	2.500000	2.500000
3.460096	3.453509	3.378536	3.398565	3.395371	2.000002
3.441075	3.330948	3.455814	3.420809	3.422682	2.004351
4.600000	4.600000	4.600000	4.600000	4.600000	3.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	2.400000	2.400000	5.395815	5.398449
Commercial/Industrial/Public Utility/Mineral Real.....	2.400000	2.400000	5.367738	5.367738
General Business/Public Utility Personal.....	2.400000	2.400000	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.....	6.301927	6.300676	6.388165	6.400000
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	6.371437	6.400000	6.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.101927	5.100676	5.188165	5.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.171437	5.200000	5.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	5.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	2.306608
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	2.480072
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2014	2013	2012	2011	2010	2009
5.400000	5.400000	5.400000	5.286168	5.170803	5.169249
5.367738	5.400000	5.400000	4.932345	4.932345	4.932345
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	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
6.400000	3.400000	3.400000	3.400000	3.400000	3.400000
6.400000	3.400000	3.400000	3.400000	3.400000	3.400000
6.400000	3.400000	3.400000	3.400000	3.400000	3.400000
5.200000	2.200000	2.200000	2.200000	2.200000	2.200000
5.200000	2.200000	2.200000	2.200000	2.200000	2.200000
5.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.310416	2.325832	2.324068	2.323776	2.311768	2.316876
2.480432	2.437548	2.437548	2.447448	2.455264	2.460228
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)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.595585	11.594072	11.900000	11.900000
Commercial/Industrial/Public Utility/Mineral Real.....	11.900000	11.900000	11.900000	11.900000
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.084737	6.116890	6.479654	6.483113
Commercial/Industrial/Public Utility/Mineral Real.....	6.208890	6.217689	6.216187	6.159785
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.409160	8.402481	8.198955	8.171970
Commercial/Industrial/Public Utility/Mineral Real.....	7.528304	7.774052	7.737223	7.734687
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	9.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.595588	4.599170	4.700000	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.648556	4.648556	4.606832	4.606832
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.621596	5.621360	5.733404	5.732940
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.800000
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	2.200000	4.442595	4.688000	4.686635
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	4.561730	4.700000	4.700000
General Business/Public Utility Personal.....	2.200000	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.....	13.744301	10.205757	10.204692	10.437469
Commercial/Industrial/Public Utility/Mineral Real.....	14.214637	10.126866	10.117410	10.216734
General Business/Public Utility Personal.....	16.100000	11.100000	11.100000	11.200000

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2014	2013	2012	2011	2010	2009
11.900000	11.900000	11.900000	11.900000	10.062832	9.608224
11.900000	11.795589	11.795589	11.796045	9.719758	9.321624
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.488839	6.249935	6.230394	6.221990	6.035578	6.029792
6.198884	6.196222	6.293935	6.246811	6.207448	6.210638
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
8.155797	8.916737	6.910117	6.886248	6.427534	6.428712
7.733129	8.550435	6.550435	6.550435	6.360661	6.272952
9.300000	10.300000	8.300000	8.300000	8.300000	8.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
4.700000	4.696931	4.699919	4.700000	4.305606	2.308921
4.606832	4.682192	4.682192	4.682192	4.240246	2.240246
4.700000	4.700000	4.700000	4.700000	4.700000	2.700000
5.732968	5.681368	5.671128	5.681600	5.488684	5.488496
5.800000	5.620780	5.620780	5.622940	5.534016	5.534016
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.693643	4.673420	4.674955	4.673355	4.682900	4.406073
4.700000	4.692233	4.692233	4.692233	4.692233	4.482980
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
10.358659	10.330480	10.250956	10.310941	10.288702	9.384657
10.216216	10.145702	8.562603	9.974029	10.016384	9.049969
11.200000	11.200000	11.200000	11.200000	11.200000	10.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.601927	5.600676	5.688165	5.700000
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	5.671437	5.700000	5.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	5.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.684737	5.716890	6.079654	6.083113
Commercial/Industrial/Public Utility/Mineral Real.....	5.808889	5.817689	5.816187	5.759785
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	5.901927	5.900676	5.988165	6.000000
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	5.971437	6.000000	6.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	6.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	10.596094	10.631374	8.143778	8.148676
Commercial/Industrial/Public Utility/Mineral Real.....	12.063024	12.066064	9.091966	9.165010
General Business/Public Utility Personal.....	12.170000	12.170000	9.270000	9.270000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.477591	0.478683	0.499518	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.496920	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.444923	0.493529	0.494744	0.494916
Commercial/Industrial/Public Utility/Mineral Real.....	0.441002	0.485730	0.488350	0.493385
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.691190	0.694789	0.748696	0.749644
Commercial/Industrial/Public Utility/Mineral Real.....	0.739688	0.750000	0.750000	0.744680
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
Park District				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.371772	0.372925	0.393524	0.393945
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.398376	0.400000	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2014	2013	2012	2011	2010	2009
5.700000	2.700000	2.700000	2.700000	2.700000	2.700000
5.700000	2.700000	2.700000	2.700000	2.700000	2.700000
5.700000	2.700000	2.700000	2.700000	2.700000	2.700000
6.088839	5.849935	5.830394	5.821990	5.635578	5.629792
5.798884	5.796222	5.893935	5.846811	5.807448	5.810638
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
6.000000	3.000000	3.000000	3.000000	3.000000	3.000000
6.000000	3.000000	3.000000	3.000000	3.000000	3.000000
6.000000	3.000000	3.000000	3.000000	3.000000	3.000000
8.136460	8.651641	8.650809	8.652399	8.550117	6.876703
8.952870	8.870740	8.863180	8.863180	8.863180	7.691552
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.407929	0.426699	0.426452	0.426394	0.420720	0.420484
0.434281	0.431693	0.436355	0.441140	0.432156	0.417774
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.497636	0.500000	0.500000	0.500000	0.497453	0.497606
0.492432	0.491857	0.486605	0.499542	0.500000	0.498905
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.750000	0.750000	0.750000	0.750000	0.750000	0.000000
0.729659	0.749685	0.750000	0.750000	0.750000	0.000000
0.750000	0.750000	0.750000	0.750000	0.750000	0.000000
0.393758	0.400000	0.400000	0.000000	0.000000	0.000000
0.394971	0.397118	0.400000	0.000000	0.000000	0.000000
0.400000	0.400000	0.400000	0.000000	0.000000	0.000000

Fairfield County, Ohio

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

	(3)	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	38,116,111	\$ 33,843,221	\$ 33,042,525	\$ 26,721,224
Current Tax Collections.....		37,216,436	33,069,008	32,290,875	25,996,468
Percent of Current Collections to Levy.....		97.64%	97.71%	97.73%	97.29%
Delinquent Tax Collections..... (1)		821,242	845,306	992,676	795,068
Total Tax Collections.....		38,037,678	33,914,314	33,283,551	26,791,536
Ratio of Total Collections to Levy.....		99.79%	100.21%	100.73%	100.26%
Outstanding Delinquent Taxes..... (2)		1,817,421	1,648,879	1,695,247	1,620,695
Ratio of Outstanding Delinquent Tax: to Tax Levy.....		4.77%	4.87%	5.13%	6.07%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ -	\$ -
Current Tax Collections.....		-	-	-	-
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	0.00%
Delinquent Tax Collections..... (1)		-	-	-	-
Total Tax Collections.....		-	-	-	-
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes..... (2)		-	-	-	-
Ratio of Outstanding Delinquent Tax: to Tax Levy.....		n/a	n/a	n/a	n/a

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

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

Source: Fairfield County Auditor's Office

Table 8

2014	2013	2012	2011	2010	2009
\$ 26,408,622	\$ 26,013,208	\$ 26,043,227	\$ 26,219,750	\$ 26,660,246	\$ 21,601,339
25,624,478	25,158,083	25,153,258	24,904,444	25,673,679	20,750,744
97.03%	96.71%	96.58%	94.98%	96.30%	96.06%
928,126	871,799	683,385	816,670	760,393	694,195
26,552,604	26,029,882	25,836,643	25,721,114	26,434,072	21,444,939
100.55%	100.06%	99.21%	98.10%	99.15%	99.28%
1,824,525	2,187,503	2,422,123	2,654,177	2,282,369	1,751,652
6.91%	8.41%	9.30%	10.12%	8.56%	8.11%
\$ -	\$ -	\$ -	\$ -	\$ 16,173	\$ 31,449
-	-	-	-	7,351	29,454
0.00%	0.00%	0.00%	0.00%	45.45%	93.66%
-	-	784	12,809	13,269	26,235
-	-	784	12,809	20,620	55,689
n/a	n/a	n/a	n/a	127.50%	177.07%
-	-	6,150	61,374	72,524	72,701
n/a	n/a	n/a	n/a	448.44%	231.17%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2018 and 2009 (1)

Table 9

		2018	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Lancaster Apartment Properties	Developer	\$ 7,288,810	0.21%
Creekside Acquisition	Apartments	6,998,870	0.20%
RVM, LLC	Retail	6,981,140	0.20%
Kroger Company	Grocery	6,754,620	0.20%
Brentwood Lake Apartments	Apartments	6,512,210	0.19%
Pickerington Ridge	Apartments	5,946,260	0.17%
River Valley Plaza LP	Retail	5,530,000	0.16%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.14%
Lakepoint OH Partners LLC	Developer	4,537,750	0.13%
DOC-2405 North Columbus Street	Developer	4,480,000	0.13%
Total		<u>\$ 59,714,990</u>	<u>1.73%</u>
Total Countywide Valuations		<u>\$ 3,439,525,370</u>	
		2009	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 21,717,280	0.70%
Anyi Apartments LLC	Apartments	9,692,950	0.31%
Creekside I Acquisitions LLC	Apartments	7,777,420	0.25%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,740	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Ohio Retail II LL LLC	Retail	4,776,050	0.15%
B & G Realty	Real Estate	4,323,240	0.14%
Pickerington Square LP	Retail	4,157,730	0.13%
Homewood Corporation	Developer	4,382,340	0.14%
Total		<u>\$ 73,700,740</u>	<u>2.36%</u>
Total Countywide Valuations		<u>\$ 3,124,218,690</u>	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2018 and 2009 (1)

Table 10

		2018	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 54,283,630	22.36%
Ohio Power Company	Public Utility	54,134,840	22.30%
Columbia Gas Transmission	Public Utility	46,287,220	19.06%
South Central Power Company	Public Utility	29,013,970	11.95%
American Electric Power Ohio Transmission Company	Public Utility	28,965,730	11.93%
Texas Eastern Transmission	Public Utility	10,978,890	4.52%
Dominion Transmission	Public Utility	9,895,570	4.07%
Columbia Gas of Ohio Inc.	Public Utility	5,488,400	2.26%
Northeast Ohio Natural Gas	Public Utility	1,150,020	0.47%
Total		<u>\$ 240,198,270</u>	<u>98.92%</u>
Total Countywide Valuations		<u>\$ 242,810,030</u>	
		2009	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Power Company	Public Utility	29,682,740	30.24%
Columbia Gas Transmission	Public Utility	27,651,570	28.17%
South Central Power Company	Public Utility	20,815,990	21.20%
Texas Eastern Transmission LP	Public Utility	6,558,330	6.68%
Columbus Southern Power Company	Public Utility	4,424,630	4.51%
Columbia Gas Of Ohio Inc	Public Utility	2,921,750	2.97%
Total		<u>\$ 92,055,010</u>	<u>93.77%</u>
Total Countywide Valuations		<u>\$ 98,167,860</u>	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2009 (1)

Table 11

Taxpayer	Type	2010	
		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>	

Taxpayer	Type	2009	
		Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 1,943,530	51.69%
Verizon North Inc.	Cellular Telephones	558,130	14.84%
New Par	Cellular Telephones	445,780	11.85%
Cincinnati SMSA Limited Partnership	Cellular Telephones	187,820	4.99%
Sprintcom Inc.	Cellular Telephones	146,570	3.90%
T-Mobile Central LLC	Cellular Telephones	143,530	3.82%
TWC Digital Phone LLC	Cable Television	55,470	1.48%
United Telephone Company of Ohio	Public Utility	49,850	1.33%
Sprint Nextel Corporation	Cellular Telephones	48,440	1.29%
Ameritech Advanced Data Services of Ohio Inc.	Public Utility	33,140	0.88%
Total		<u>\$ 3,612,260</u>	<u>96.07%</u>
Total Countywide Valuations		<u>\$ 3,759,920</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2009 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
2018	155,782	\$ 10,798,455,463	\$ 49,919,436	0.46%	\$320.44
2017	154,733	10,583,007,246	52,820,769	0.50%	341.37
2016	152,597	10,049,207,571	56,600,943	0.56%	370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
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

(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
2018	\$ 610,783	\$ 36,209,289	\$ -	\$ 425,000	\$ 86,132
2017	703,414	37,413,175	-	475,000	193,009
2016	791,045	39,522,062	-	500,000	363,536
2015	878,676	41,864,604	-	-	534,087
2014	969,180	13,751,381	-	-	779,768
2013	1,054,684	15,301,384	-	-	508,914
2012	1,135,188	13,776,150	-	585,332	679,082
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

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

(1) See Table 18 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	OWDA Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$13,710,147	\$ -	\$2,665,000	\$ -	\$ 76,825	\$3,069,546	\$ 20,516	\$56,873,238	1.23%	\$ 365.08
15,407,594	-	2,750,000	-	27,812	1,107,170	1,422	58,078,596	1.31%	375.35
17,078,881	-	2,835,000	-	32,091	-	8,910	61,131,525	1.42%	400.61
18,745,166	-	2,915,000	-	36,369	-	16,480	64,990,382	1.53%	429.24
15,632,220	-	2,995,000	-	40,648	-	23,468	34,191,665	0.84%	227.37
17,096,355	-	3,075,000	116,133	44,927	-	29,922	37,227,319	0.92%	250.07
18,527,347	-	3,155,000	342,235	49,206	-	6,837	38,256,377	0.97%	259.41
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

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2018	2017	2016	2015
Total Assessed Property Value.....	\$ 3,682,335,400	\$ 3,611,496,300	\$ 3,429,575,970	\$ 3,370,579,500
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 48,735,000	\$ 51,515,000	\$ 55,190,000	\$ 59,090,000
Recovery Zone Bonds Payable.....	2,665,000	2,750,000	2,835,000	2,915,000
Notes Payable.....	-	-	-	-
Loans Payable.....	425,000	475,000	500,000	-
Special Assessment Bonds Payable.....	595,000	685,000	770,000	855,000
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	3,146,371	1,134,982	32,091	36,369
Total Gross Indebtedness.....	55,566,371	56,559,982	59,327,091	62,896,369
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	(255,000)	(310,000)	(360,000)	(440,000)
General Obligation Bonds Payable for a Jail				
Facility and a Juvenile Detention Center.....	(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
General obligation bonds payable from				
Business Type Activities.....	(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)
Recovery Zone Bonds Payable.....	(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(595,000)	(685,000)	(770,000)	(855,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(3,146,371)	(1,134,982)	(32,091)	(36,369)
Amount Available in the Debt Service				
Fund for General Obligations.....	(873,776)	(639,200)	(605,183)	(1,041,949)
Total Net Debt Applicable to Debt Limit.....	5,121,224	5,565,800	6,709,817	6,883,051
Overall Legal Debt Limit (1).....	90,558,385	88,787,408	84,239,399	82,764,488
Legal Debt Margin.....	\$ 85,437,161	\$ 83,221,608	\$ 77,529,582	\$ 75,881,437
Legal Debt Margin Within Debt Limit.....	94.34%	93.73%	92.03%	91.68%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 36,823,354	\$ 36,114,963	\$ 34,295,760	\$ 33,705,795
Total Gross Indebtedness.....	55,566,371	56,559,982	59,327,091	62,896,369
Less:				
General Obligation Bonds Payable from Rent				
Revenues of Governmental Activities.....	(255,000)	(310,000)	(360,000)	(440,000)
General Obligation Bonds Payable Due to Jail				
Facilities and a Juvenile Detention Center.....	(27,455,000)	(28,205,000)	(28,945,000)	(29,865,000)
General Obligation Bonds Payable for				
Energy Conservation.....	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
General Obligation Bonds Payable from				
Business Type Activities.....	(13,350,000)	(14,985,000)	(16,610,000)	(18,230,000)
Recovery Zone Bonds Payable.....	(2,665,000)	(2,750,000)	(2,835,000)	(2,915,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(595,000)	(685,000)	(770,000)	(855,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	-
OPWC and OWDA Sewer and Water Loans Payable (2).....	(3,146,371)	(1,134,982)	(32,091)	(36,369)
Amount Available in the Debt Service				
Fund for General Obligations.....	(873,776)	(639,200)	(605,183)	(1,041,949)
Net Debt Within Unvoted Debt Limitation.....	5,121,224	5,565,800	6,709,817	6,883,051
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 31,702,130	\$ 30,549,163	\$ 27,585,943	\$ 26,822,744
Unvoted Legal Debt Margin as a Percentage				
of the Unvoted Debt Limitation.....	86.09%	84.59%	80.44%	79.58%
Additional Limit for Unvoted Energy Conservation Bond				
Debt Limit - .9% of Assessed Value.....	\$ 33,141,019	\$ 32,503,467	\$ 30,866,184	\$ 30,335,216
Debt Amount Subject to Limit: Energy Conservation Bond.....	(2,105,000)	(2,285,000)	(2,460,000)	(2,630,000)
Unvoted Legal Debt Margin - Energy Conservation Bond.....	31,036,018.60	30,218,466.70	28,406,183.73	27,705,215.50
Unvoted Legal Debt Margin as a Percentage of the				
Unvoted Debt Limit.....	93.65%	92.97%	92.03%	91.33%

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

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

(2) Greenfield Water and Sewer District merged with the County in 2018; therefore, the OPWC and OWDA loans showed an increase

Source: Fairfield County Auditor's Office

Table 14

2014	2013	2012	2011	2010	2009
<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>	<u>\$ 3,226,146,470</u>
\$ 28,795,000	\$ 31,725,000	\$ 31,520,000	\$ 33,350,000	\$ 35,980,000	\$ 37,320,000
2,995,000	3,075,000	3,155,000	3,235,000	3,300,000	-
-	-	-	-	-	1,890,000
-	-	585,332	665,746	694,796	684,528
940,000	1,020,000	1,095,000	1,195,000	1,430,000	1,735,000
-	116,133	342,235	560,540	666,854	873,966
40,648	44,927	49,206	53,485	55,624	59,903
<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>
(525,000)	(605,000)	(730,000)	(820,000)	(985,000)	(1,140,000)
(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)
(2,795,000)	(2,945,000)	-	-	-	-
(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)
(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)	-
-	-	-	-	-	(500,000)
(940,000)	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)
-	(116,133)	(342,235)	(560,540)	(666,854)	(873,966)
(40,648)	(44,927)	(49,206)	(53,485)	(55,624)	(59,903)
<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>
<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>
<u>82,324,974</u>	<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>	<u>79,562,065</u>	<u>79,153,662</u>
<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>	<u>\$ 64,638,366</u>
89.77%	88.30%	86.20%	85.08%	83.75%	81.66%
\$ 33,529,990	\$ 32,891,672	\$ 32,643,661	\$ 32,850,778	\$ 32,424,826	\$ 32,261,465
<u>32,770,648</u>	<u>35,981,060</u>	<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>
(525,000)	(605,000)	(730,000)	(820,000)	(985,000)	(1,140,000)
(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)
(2,795,000)	(2,945,000)	-	-	-	-
(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)
(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)	(3,300,000)	-
-	-	-	-	-	(500,000)
(940,000)	(1,020,000)	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)
-	(116,133)	(342,235)	(560,540)	(666,854)	(873,966)
(40,648)	(44,927)	(49,206)	(53,485)	(55,624)	(59,903)
<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>
<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>
<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>	<u>\$ 17,746,169</u>
74.88%	71.29%	66.14%	63.39%	60.12%	55.01%
\$ 30,176,991	\$ 29,602,505	\$ 29,379,294	\$ 29,565,700	\$ 29,182,343	\$ 29,035,318
<u>(2,795,000)</u>	<u>(2,945,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>27,381,990.73</u>	<u>26,657,505.07</u>	<u>29,379,294.45</u>	<u>29,565,700.20</u>	<u>29,182,343.49</u>	<u>29,035,318.23</u>
90.74%	90.05%	100.00%	100.00%	100.00%	100.00%

Fairfield County, Ohio

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

	<u>2018 (6)</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Sewer:				
Net Available Revenue:				
Gross Revenues (1)	\$ 4,938,525	\$ 4,165,923	\$ 4,021,151	\$ 3,825,739
Less: Operating Expenses (2)	2,478,688	2,127,125	2,057,678	1,820,721
Net Available Revenue	<u>\$ 2,459,837</u>	<u>\$ 2,038,798</u>	<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
EPA Coverage	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279
OPWC Coverage	<u>574.86</u>	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>
Debt Service OWDA Loans:				
Principal	\$ 184,111	\$ -	\$ -	\$ -
Interest	51,606	-	-	-
OWDA Coverage	<u>10.44</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 188,390	\$ 4,279	\$ 4,278	\$ 4,279
Interest	51,606	-	-	-
Total Coverage	<u>10.25</u>	<u>476.47</u>	<u>458.97</u>	<u>468.57</u>
Water:				
Net Available Revenue:				
Gross Revenues (1)	\$ 3,478,989	\$ 3,083,931	\$ -	\$ -
Less: Operating Expenses (2)	2,371,983	2,073,816	-	-
Net Available Revenue	<u>\$ 1,107,006</u>	<u>\$ 1,010,115</u>	<u>\$ -</u>	<u>\$ -</u>
Debt Service OWDA Loans: (5)				
Principal	\$ 152,889	\$ 22,255	\$ -	\$ -
Interest	34,220	-	-	-
OWDA Coverage	<u>5.92</u>	<u>45.39</u>	<u>-</u>	<u>-</u>
Total Debt Service:				
Principal	\$ 152,889	\$ 22,255	-	-
Interest	34,220	-	-	-
Total Coverage	<u>5.92</u>	<u>45.39</u>	<u>-</u>	<u>-</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.

(4) The EPA loan was paid in full during 2014.

(5) The 2017 OWDA loan had principal forgiveness of \$1,108,528 in 2017 and \$127,262 in 2018.

The principal forgiveness was not included in the principal payments. The 2017 loan was issued interest free.

(6) Greenfield Township Water and Sewer District merged with the County in 2018 and was assigned the outstanding debt in 2018.

Source: Fairfield County Auditor's Office

Table 15

2014	2013	2012	2011	2010	2009
\$ 3,772,390	\$ 3,663,709	\$ 3,565,797	\$ 3,531,317	\$ 3,410,013	\$ 3,254,360
1,967,368	1,938,113	1,805,741	1,889,978	1,665,860	2,204,221
<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>
\$ 116,133	\$ 226,102	\$ 218,305	\$ 106,314	\$ 207,112	\$ 199,971
2,322	10,301	17,928	11,803	29,122	36,263
<u>15.24</u>	<u>7.30</u>	<u>7.45</u>	<u>13.90</u>	<u>7.38</u>	<u>4.45</u>
\$ 4,279	\$ 4,279	\$ 4,279	\$ 2,139	\$ 4,279	\$ 4,279
421.83	403.27	411.32	767.34	407.61	245.42
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
\$ 120,412	\$ 230,381	\$ 222,584	\$ 108,453	\$ 211,391	\$ 204,250
2,322	10,301	17,928	11,803	29,122	36,263
<u>14.71</u>	<u>7.17</u>	<u>7.32</u>	<u>13.65</u>	<u>7.25</u>	<u>4.37</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE SPECIAL ASSESSMENT BONDS LAST TEN YEARS

Table 16

Year	(2) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)				
2018	\$ 115,094	\$ 90,000	\$ 18,500	1.06
2017	110,141	85,000	20,200	1.05
2016	108,692	85,000	21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01
2010	111,403	60,000	56,688	0.95
2009	118,250	55,000	58,338	1.04

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Includes special assessments and interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 17

December 31, 2018

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,151	1	2.88%
Pickerington Schools	Public School	1,184	2	1.59%
Kroger	Grocery	920	3	1.23%
The Oneida Group, Inc.	Manufacturer-Glasswares	900	4	1.20%
Fairfield County	Government	843	5	1.13%
Lancaster City Schools	Public School	757	6	1.01%
NIFCO	Manufacturing	532	7	0.71%
Canal Winchester Local Schools	Public School	454	8	0.61%
City of Lancaster	Government	446	9	0.60%
Southeastern Correctional Institution	Prison	365	10	0.49%
Total		8,552		11.45%
Total Employment Within County		74,700		

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

December 31, 2009

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,708	1	2.24%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,248	2	1.64%
Pickerington Schools	Public School	1,115	3	1.46%
Fairfield County	Government	804	4	1.06%
Walmart	Retail	752	5	0.99%
Lancaster City Schools	Public School	662	6	0.87%
Kroger	Grocer	652	7	0.86%
TS Trim	Manufacturing	537	8	0.71%
Giant Eagle	Retail	467	9	0.61%
City of Lancaster	Government	435	10	0.57%
Total		8,380		11.01%
Total Employment Within County		76,100		

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

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

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2018	155,782 a	\$ 4,608,343,124	\$ 29,582	\$ 63,424 b	39.3 a
2017	154,733 a	4,447,954,818	28,746	61,473 b	39.0 a
2016	152,597 a	4,292,553,610	28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
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 a	4,718,639,808	32,834	58,019 b	36.2 a

(1) Source: U.S. Census

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

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Fairfield County Auditor's Office

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

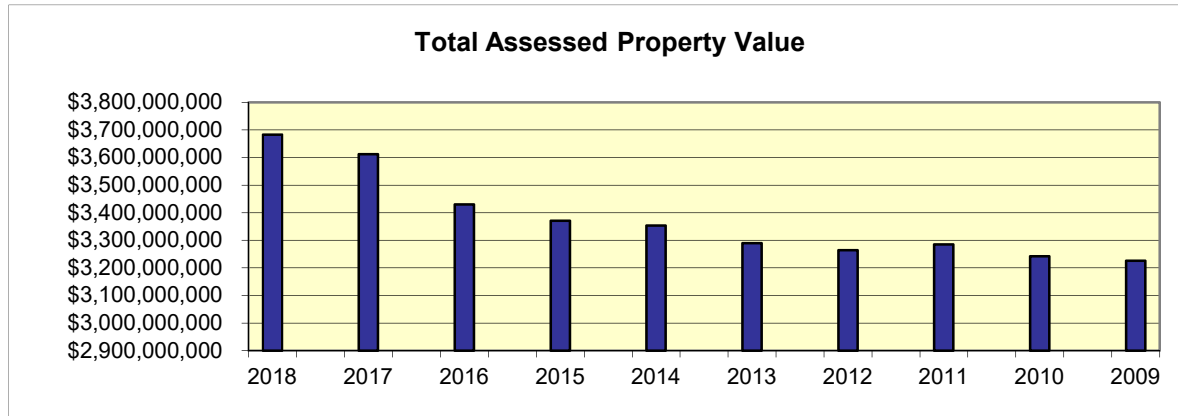
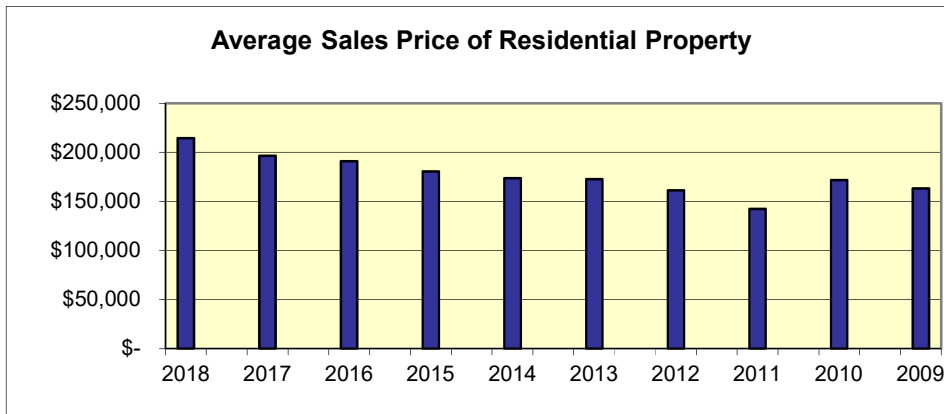


Table 18

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)
26.6% b	26,521	4.00%	\$ 214,340	\$ 3,682,335,400
26.0% b	25,427	4.30%	196,650	3,611,496,300
26.2% b	24,583	4.20%	191,100	3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
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



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	2018	2017	2016	2015	2014
General Government -Legislative and Executive					
Commissioners.....	28	28	30	26	28
Auditor.....	34	37	35	36	33
Treasurer.....	9	9	8	8	8
Prosecutor.....	19	18	17	23	18
Board of Elections.....	15	14	13	14	14
Recorder.....	4	4	4	4	4
Total-Legislative and Executive.....	109	110	107	111	105
General Government -Judicial					
Common Pleas Court.....	12	11	15	14	14
Domestic Relations Court.....	10	10	10	10	10
Juvenile Court.....	9	9	19	19	16
Probate Court.....	8	8	7	7	7
Clerk of Courts.....	42	41	43	43	38
Municipal Court Clerk.....	0	0	0	0	0
Total-Judicial.....	81	79	94	93	85
Public Safety					
Emergency Management.....	4	4	4	4	3
Prosecutor-Victims of Crime.....	3	4	5	4	4
Common Pleas Court.....	12	12	9	8	8
Juvenile Court - Youth Services.....	15	13	10	7	5
Juvenile Probation.....	14	17	8	10	8
Coroner.....	7	5	5	5	5
Sheriff.....	141	143	142	147	141
Total-Public Safety.....	196	198	183	185	174
Public Works					
Engineer.....	55	52	57	56	57
Total-Public Works.....	55	52	57	56	57
Health					
Commissioners-Dog Adoption Center and Shelter.....	4	6	4	3	5
Developmental Disabilities.....	156	150	169	188	164
Mental Health.....	10	10	9	9	9
Total-Health.....	170	166	182	200	178
Human Services					
Veterans Services.....	14	14	15	15	13
Job and Family Services.....	195	198	193	191	183
Total-Human Services.....	209	212	208	206	196
Enterprise					
Fairfield County Sewer District.....	15	15	17	15	15
Fairfield County Water District.....	8	7	5	6	6
Total-Enterprise.....	23	22	22	21	21
Total Employees.....	843	839	853	872	816

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 19

2013	2012	2011	2010	2009
28	27	27	25	25
33	32	30	34	35
8	9	8	7	8
21	20	16	17	18
14	14	13	13	14
5	5	5	5	5
<u>109</u>	<u>107</u>	<u>99</u>	<u>101</u>	<u>105</u>
15	15	15	10	13
9	9	9	10	9
21	21	23	23	17
6	7	6	8	7
44	38	43	35	40
0	0	0	1	0
<u>95</u>	<u>90</u>	<u>96</u>	<u>87</u>	<u>86</u>
4	3	3	4	3
4	4	4	4	4
5	5	5	10	7
9	10	10	11	15
14	18	18	17	17
5	4	3	3	3
142	142	133	130	135
<u>183</u>	<u>186</u>	<u>176</u>	<u>179</u>	<u>184</u>
57	57	57	58	62
<u>57</u>	<u>57</u>	<u>57</u>	<u>58</u>	<u>62</u>
5	5	5	6	6
159	158	158	140	138
9	8	8	7	7
<u>173</u>	<u>171</u>	<u>171</u>	<u>153</u>	<u>151</u>
12	13	13	14	14
178	178	173	183	173
<u>190</u>	<u>191</u>	<u>186</u>	<u>197</u>	<u>187</u>
14	14	13	15	15
5	6	7	9	10
<u>19</u>	<u>20</u>	<u>20</u>	<u>24</u>	<u>25</u>
<u>826</u>	<u>822</u>	<u>805</u>	<u>799</u>	<u>800</u>

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2018	2017	2016	2015	2014
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,136	1,200	1,061	1,077	1,158
Number of meetings.....	56	57	59	59	54
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	29,648	29,296	27,385	29,965	27,639
Number of personal property returns.....	0	0	0	0	0
Number of exempt conveyances.....	2,702	2,970	1,788	1,826	1,826
Number of non-exempt conveyances.....	4,565	4,544	3,466	2,936	2,936
Number of parcels billed.....	66,934	66,425	66,750	69,854	69,854
Prosecutor.....					
Number of criminal cases.....	5,022	1,894	2,416	2,800	1,282
Board of Elections.....					
Registered voters.....	103,728	101,325	100,119	94,852	97,878
Actual voters last general election.....	60,400	31,212	74,225	43,712	41,414
Percentage of registered voters that voted.....	58.23%	30.80%	74.14%	46.08%	42.31%
Recorder.....					
Number of deeds recorded.....	5,267	5,247	5,044	4,775	4,506
Number of mortgages recorded.....	5,920	6,391	6,490	5,630	5,322
Number of military discharges recorded.....	124	182	230	623	30
Buildings and Grounds.....					
Number of commissioner owned buildings.....	35	34	34	33	33
Square footage of buildings.....	581,577	571,977	484,977	451,977	451,977
Data Processing.....					
Number of users served.....	1,045	989	967	954	993
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	773	879	760	822	888
Number of criminal cases filed.....	784	834	541	526	497
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	233	259	287	281	277
Number of complaints for divorce.....	314	339	380	387	355
Number of complaints to determine parentage.....	120	100	121	158	165
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	424	514	402	390	357
Number of traffic ticket cases.....	584	729	729	716	675
Number of abuse/neglect/dependency cases.....	158	124	156	171	133
Probate Court.....					
Number of marriage licenses issued.....	864	861	834	875	876
Number of civil cases filed.....	8	19	51	49	58
Number of estates filed.....	549	511	522	589	520
Number of guardianships filed.....	106	55	73	73	76
Clerk of Courts.....					
Number of civil cases filed.....	773	879	813	822	888
Number of criminal cases filed.....	784	834	541	526	497
Number of foreclosure cases filed.....	298	401	361	390	454

Table 20

2013	2012	2011	2010	2009
1,235	1,299	1,533	1,558	1,571
62	58	57	52	52
23,180	27,454	24,808	27,655	27,451
0	0	0	23	20
1,820	1,709	1,651	1,532	1,675
4,209	2,663	2,317	2,432	2,338
69,796	67,560	67,033	66,954	66,850
1,250	1,230	1,271	541	431
96,640	106,263	103,717	102,716	104,708
21,248	72,547	49,360	51,100	39,489
21.99%	68.27%	47.59%	49.75%	37.71%
4,480	4,256	4,575	3,826	3,834
6,778	6,812	5,447	5,960	6,464
28	30	31	36	19
34	33	32	32	33
454,177	430,222	421,822	421,822	442,923
965	950	950	803	246
1,017	1,359	1,323	2,436	2,440
597	568	582	701	649
233	253	268	266	282
368	160	383	365	382
172	200	445	214	243
377	463	451	480	535
687	797	709	806	837
344	224	305	286	269
825	796	877	835	767
41	27	41	56	35
564	583	583	534	566
53	63	61	71	72
1,017	1,359	1,323	1,591	1,687
597	568	582	541	431
588	838	790	963	1,017

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2018	2017	2016	2015	2014
Public Safety					
Emergency Management.....					
Number of emergency responses.....	30	15	16	9	9
Coroner.....					
Number of autopsies performed.....	51	44	42	40	26
Number of cases investigated.....	138	149	117	329	294
Sheriff.....					
Prisoners booked.....	5,367	5,428	3,877	4,529	4,407
Prisoners released.....	3,605	5,329	3,261	4,475	3,195
Number of citations issued.....	2,371	2,919	2,440	3,387	4,045
Number of court security hours.....	2,000	2,947	2,288	2,796	3,120
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	122	102	104	103	107
Engineer.....					
Miles of road resurfaced.....	11	10	10	6	12
Miles of road chip and seal coated.....	29	35	28	35	28
Number of bridges replaced/improved.....	3	10	5	3	1
Number of culverts built/replaced/improved.....	19	9	17	22	31
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	24,146	22,397	22,305	20,803	25,885
Number of kennel tags issued.....	142	147	196	301	547
Developmental Disabilities.....					
Number of students enrolled early intervention.....	333	148	166	150	166
Number of students enrolled preschool.....	15	18	17	13	10
Number of students enrolled school age.....	29	29	30	24	35
Number served by opportunity center and job fusion.....	114	202	227	214	252
Number served by Community Employment.....	0	90	122	124	124
Mental Health.....					
Client count adults.....	433	437	1,217	812	206
Client count youths.....	74	64	158	100	22
Human Services					
Veterans Services.....					
Number of clients served financially.....	452	408	518	661	460
Amount of benefits paid.....	\$455,395	\$455,395	\$523,433	\$615,262	\$466,164
Number of clients transported.....	1,364	1,521	1,580	1,486	1,253
Job and Family Services.....					
Average client count-food stamps.....	14,272	15,127	17,076	17,575	18,777
Medicaid caseload.....	31,000	33,370	33,937	33,056	32,416
Monthly average client count-worknet.....	948	950	1,106	1,255	1,250
Average client count-day care.....	1,142	1,079	993	940	987
Children's Services.....					
Monthly average child custody.....	132	141	176	156	174
Adoption finalizations.....	19	19	17	20	18
Total inquiries.....	9,304	7,199	6,200	5,054	4,660
Child Support Enforcement Agency.....					
Open child support cases.....	9,248	8,647	9,631	9,139	9,095
IV-D cases with support orders.....	8,365	7,720	8,057	7,767	8,572
Percentage collected.....	69.51%	70.01%	69.07%	69.93%	68.93%

(Continued)

Table 20

2013	2012	2011	2010	2009
7	5	5	2	4
36	27	21	27	41
114	114	98	102	86
3,369	2,643	4,904	4,667	4,534
4,779	3,301	4,861	4,667	4,507
2,468	1,669	1,770	1,551	910
2,080	2,080	2,080	2,080	2,080
94	55	54	52	48
9	8	8	16	13
25	26	34	38	39
7	3	6	6	6
21	21	17	9	19
25,308	25,558	26,144	26,136	25,296
418	418	922	966	888
171	177	142	223	212
17	29	16	27	23
31	26	27	32	32
242	229	222	175	197
0	0	0	0	0
976	2,212	2,878	2,998	2,806
51	989	1,295	1,157	1,088
349	514	529	623	526
\$240,794	\$105,614	\$376,717	\$422,380	\$430,381
1,278	1,248	1,385	1,424	1,143
19,362	19,439	18,688	18,736	16,077
25,453	18,734	22,342	22,139	20,339
1,629	2,495	2,792	2,320	2,752
1,734	1,006	1,466	1,702	1,497
176	169	179	145	146
21	21	20	12	21
4,409	4,842	4,946	4,960	5,197
8,961	9,275	9,239	9,587	9,551
8,225	8,329	7,778	7,444	7,810
68.88%	69.88%	69.71%	69.93%	69.93%

(continued)

Fairfield County, Ohio

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

	2018	2017	2016	2015	2014
Enterprise Funds					
Sewer.....					
Average daily sewage treated (MGD) (1).....	2,450,000	2,400,000	2,300,000	2,300,000	2,240,000
Customer accounts (1).....	6,574	6,280	6,243	6,139	6,065
Water.....					
Average daily water treated (MGD) (1).....	1,500,000	1,400,000	1,210,000	1,210,000	1,880,000
Customer accounts (1).....	5,916	5,639	5,603	5,484	5,409

(1) Greenfield Water and Sewer District was merged with the County in 2018.

Source: Fairfield County Departments

(Continued)

Table 20

2013	2012	2011	2010	2009
2,226,000	2,043,780	2,713,000	2,188,000	2,073,000
5,967	5,967	5,943	5,942	5,910
1,410,000	1,485,000	1,405,140	1,790,000	1,782,000
5,232	5,232	5,203	5,239	5,154

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2018	2017	2016	2015	2014	2013
General Government -Legislative and Executive						
Commissioners.....						
Administrative office space (square feet).....	2,493	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	4,354
Treasurer.....						
Administrative office space (square feet).....	2,160	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	7,952
Board of Elections.....						
Administrative office space (square feet).....	4,344	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	2,112
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....						
Administrative office space (square feet).....	864	864	864	864	864	864
General Government -Judicial						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	3	3	3	3	3
Juvenile Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	656	656	656	656	656	656
Administrative office space title (square feet).....	305	305	305	305	305	305
Public Safety						
Emergency Management.....						
Number of emergency response vehicles.....	7	5	5	5	5	5
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	0	0
Sheriff-Main Jail.....						
Jail capacity (1).....	384	384	26	26	26	26
Number of cruisers.....	48	38	36	36	36	39
Sheriff-MSMJ.....						
Jail capacity (1).....	n/a	n/a	61	61	61	61

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Table 21

2012	2011	2010	2009
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	3	3	3
2	2	2	2
1	1	1	1
656	656	656	609
305	305	305	319
4	4	4	4
0	0	1	1
26	26	26	26
39	39	39	39
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2018	2017	2016	2015	2014	2013
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	361.784	361.784	362.383	362.383	363.33	363.34
Number of vehicles.....	62	62	64	64	64	64
Health						
Dog Adoption Center and Shelter.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	5	5	5	5	5	4
Board of Developmental Disabilities.....						
Number of busses.....	0	2	2	2	2	2
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	0	0	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	17	16	15	15	15	14
Child Support Enforcement Agency.....						
Number of vehicles.....	0	0	1	1	1	0
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	826,633	748,738	740,274	737,738	737,738	737,738
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	857,963	775,083	753,683	750,920	750,920	750,920

(1) The County opened the new jail during 2017 and closed the MSMJ building.

Source: Fairfield County Departments

(Continued)

Table 21

2012	2011	2010	2009
1	1	1	1
362,021 61	362,021 61	361,661 56	361,97 57
10,224 432 4	10,224 432 4	10,224 432 4	10,224 432 4
2 1 1	2 1 1	4 1 1	5 1 1
1	1	1	1
1,937 5	1,937 5	1,937 5	1,937 5
39,284	39,284	39,284	52,398
1	1	1	1
15	15	15	13
0	0	0	0
5 737,738	5 737,738	5 737,738	5 737,738
2 750,920	2 750,920	2 750,920	2 750,920

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OHIO AUDITOR OF STATE KEITH FABER



FAIRFIELD COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 26, 2019