



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
FAIRFIELD COUNTY**

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**FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster			
Food Distribution Program	-	10.550	\$2,981
National School Lunch Program	68890	10.555	20,259
Total Nutrition Cluster			<u>23,240</u>
<b>Total U.S. Department of Agriculture</b>			<b>23,240</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Special Education_Grants to States	068890-6B-SF-02P	84.027	18,100
	068890-6B-SF-03P		7,664
Special Education_Preschool Grants	068890-PG-S1-02P	84.173	9,062
	068890-PG-S1-03P		<u>3,529</u>
Total Special Education Cluster			38,355
Innovative Education Program Strategies	068890-C2-S1-02	84.298	<u>685</u>
<b>Total U.S. Department of Education</b>			<b>39,040</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant/State's Programs	B-F-00-022-1	14.228	214,700
	B-F-01-022-1		18,025
	B-F-99-022-1		111,419
	B-W-01-022-1		13,300
	B-C-00-022-1		<u>352,945</u>
Total Community Development Block Grant			710,389
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>710,389</b>

(Continued)

FAIRFIELD COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Juvenile Accountability Incentive Block Grants	2000-JB-009-A019 2001-JB-009-A019	16.523	26,049 39,475
Crime Victim Assistance	2001-VAGEN-346 2002-VAGEN-346	16.575	59,540 15,607
Byrne Formula Grant Program	2001-DG-A01-7208	16.579	<u>172,658</u>
<b>Total U.S. Department of Justice</b>			<b>313,329</b>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act Cluster			
Workforce Investment Act - Adult	-	17.258	201,840
Workforce Investment Act - Adult Administrative			<u>20,570</u>
Workforce Investment Act - Adult Total			222,410
Workforce Investment Act - Youth	-	17.259	321,125
Workforce Investment Act - Youth Administrative			<u>22,768</u>
Workforce Investment Act - Youth Total			343,893
Workforce Investment Act - Dislocated Worker	-	17.260	319,678
Workforce Investment Act - Dislocated Worker Administrative			<u>35,174</u>
Workforce Investment Act - Dislocated Worker Total			<u>354,852</u>
Total WIA Cluster			<u>921,155</u>
<b>Total U.S. Department of Labor</b>			<b>921,155</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Received Directly:</i>			
Airport Improvement Program	3-39-0044-0901	20.106	133,612
<i>Passed Through Ohio Department of Public Safety:</i>			
State and Community Highway Safety	-	20.600	14,124
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardness Materials Public Sector Training	-	20.703	<u>7,171</u>
<b>Total U.S. Department Transportation</b>			<b>154,907</b>

**(Continued)**

**FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management_State and Local Assistance	EMC-2002-GR-7005	83.552	27,295
Pre-Disaster Mitigation	EMC-2002-7037	83.557	<u>1,552</u>
<b>Total U.S. Department of Federal Emergency Management Agency</b>			<b>28,847</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of MR/DD:</i>			
Social Services Block Grant	-	93.667	66,966
Medical Assistance Program	-	93.778	856,183
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse	-	93.959	390,203
Medical Assistance Program	-	93.778	208,398
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	-	93.958	73,412
Social Services Block Grant	-	93.667	73,761
Medical Assistance Program	-	93.778	<u>1,544,735</u>
<b>Total U.S. Department of Health and Human Services:</b>			<b><u>3,213,658</u></b>
<b>Total Federal Awards Expenditures:</b>			<b><u><u>\$5,404,565</u></u></b>

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

**FINANCIAL CONDITION  
FAIRFIELD COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - FOOD DISTRIBUTION**

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

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

These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under this program was \$194,185.

**Economic Development:** The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Commerce grants money for these loans to the County. The initial loan of this money is recorded as a disbursement on the Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by the Department of Commerce, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2002, the amount of loans outstanding under this program was \$318,495.

**NOTE E - MATCHING REQUIREMENTS**

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





## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 6, 2003, wherein we noted the County implemented a new fixed asset policy during the year ended December 31, 2002, and the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit were audited by other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether the County's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 6, 2003.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 6, 2003.

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Board of County Commissioners  
Fairfield County  
Independent Accountants' Report on Compliance and on Internal  
Control Required by *Government Auditing Standards*  
Page 2

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

June 6, 2003



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Fairfield County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

**Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **Schedule of Federal Awards Expenditures**

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 6, 2003, wherein we noted the County implemented a new fixed asset policy during the year ended December 31, 2002, and the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**BETTY MONTGOMERY**  
Auditor of State

June 6, 2003

**FINANCIAL CONDITION  
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
DECEMBER 31, 2002**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program - 93.778 Social Services Block Grant - 93.667 Airport Improvement Program - 20.106
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.



# FAIRFIELD COUNTY, OHIO

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## Comprehensive Annual Financial Report

For the Year Ended December 31, 2002



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Issued by Barbara Curtiss  
Fairfield County Auditor





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) 681-7160 or (740) 681-7225 (fax).

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

# FAIRFIELD COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

Prepared and Issued by the Fairfield County Auditor's Office

**BARBARA CURTISS**

County Auditor

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

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# Introductory Section





*Barbara Curtiss*

FAIRFIELD COUNTY AUDITOR

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Fairfield County Commissioners:

Honorable Jon D. Myers, President  
Honorable Judith K. Shupe, Vice President  
Honorable Mike Kiger

### **CITIZENS OF FAIRFIELD COUNTY, OHIO**

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio for the year ended December 31, 2002. This CAFR conforms to generally accepted accounting principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

### **EXPLANATION OF CAFR SECTIONS**

This CAFR provides Fairfield County taxpayers and other users with financial data in a format that enables them to gain a true understanding of the County's financial affairs. For their convenience, we have divided this report into three major sections, described as follows:

- The **Introductory Section** includes this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, the County's organization chart with elected officials, and a list of principal appointed officials and department heads.
- The **Financial Section** contains the State Auditor's opinion letter, the General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules.
- The **Statistical Section** includes selected financial, non-financial, and demographic information, much of which is presented on a ten-year basis.

### **THE COUNTY ORGANIZATION AND SERVICES PROVIDED**

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, twelve villages, and two cities. According to the 2000 U.S. census, 122,759 people reside within the County's 505 square miles. The city of Lancaster, the county seat, has a 2000 U.S. census population of 35,335.

## Fairfield County, Ohio

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

As the chief fiscal officer, disbursing agent, and tax assessor, the County Auditor is responsible for issuing warrants (checks) for liabilities incurred by the County, maintaining all financial records and reports, and establishing taxing rates for personal property and real estate. Once collected, tax receipts are distributed to the appropriate city, village, township, or school district. In addition, the County Auditor serves as the sealer of weights and measures and as the licensing agent for certain permits required by statute.

The County Treasurer, as custodian of all County funds, is responsible for collecting tax monies and applying payments to the appropriate tax account. As specified by Ohio law, the County Treasurer is also responsible for investing idle funds.

Other elected officials of the County include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge.

Fairfield County employs 798 individuals 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.

### **REPORTING ENTITY**

The County's reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The criteria for inclusion in the reporting entity and its presentation are defined by the Governmental Accounting Standards Board (GASB) in its GASB Codification Section 2100 and in Statement No. 14, "The Financial Reporting Entity." These criteria are described in Note 1 of the accompanying financial statements.

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Fairfield County, the primary government includes all departments and activities that are directly operated by the County's elected officials as well as the Board of Mental Retardation and Developmental Disabilities, and the Alcohol, Drug Addiction, and Mental Health Board. The Component Units column of the financial statements presents the activity of Fairfield Industries, Inc. and the Fairfield County Transportation Improvement District.

Included as agency funds in the CAFR are the Fairfield Department of Health, the County Regional Planning Commission, the County Soil and Water Conservation District, the County Historical Parks Commission, the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System, the County Agency Transportation System, Inc., the Fairfield-Hocking Major Crimes Investigation Unit, and the Fairfield County Family and Children First Council Cabinet, also known as the Fairfield County Adult, Family, and Children First Council. The County Auditor serves as fiscal agent for these agencies but is not financially accountable for the operations.

The County participates in the following jointly governed organizations: the Coshocton-Fairfield-Licking-Perry Solid Waste District; the Fairfield County Multi-System Youth Committee; the Fairfield County Regional Planning Commission; the Fairfield County Visitors and Convention Bureau; the Mid Eastern Ohio Regional Council (MEORC); the Fairfield County Family, Adult, and Children First Council; the Lancaster-Fairfield Community Action Agency; the Teenage Pregnancy Program Board; the Tri-County Workforce Development

## Fairfield County, Ohio

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Policy Board; Fairfield County Agency Transportation System, Inc.; the Fairfield-Hocking Major Crimes Investigation Unit; and the Heart of Ohio Resource Conservation and Development Council. Disclosures of the jointly governed organizations are presented in Note 21 of the accompanying financial statements.

The County is associated with the following organizations that are defined as related organizations: the Fairfield County District Library, the Fairfield County Historical Parks Commission, and the Fairfield Metropolitan Housing Authority. Information regarding related organizations is presented in Note 22 of the accompanying financial statements.

The County is involved with the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System, a joint venture. Information regarding this joint venture is presented in Note 23 of the accompanying financial statements.

The County takes part in the following organizations that are considered pools: County Risk Sharing Authority, Inc. (CORSAs) and the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan. Information pertaining to pools is presented in Note 24 of the accompanying financial statements.

### **ECONOMIC OUTLOOK**

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

Population growth is a major indicator of economic activity. The U.S. Census Bureau shows Fairfield County as the 7th fastest growing county in Ohio. The county's 2000 population was 122,759 according to the U.S. Census, representing an 18.7 percent increase over the 1990 total. The county's population was estimated to have grown to 128,780 by July 1, 2002. The Violet Township area, which includes the City of Pickerington and a part of Columbus, experienced the greatest growth from 1990 to 2000, with a census count of 34,361 and a gain of 78.5 percent. The City of Lancaster is the county seat and its largest city, with a 2000 population of 35,335.

New housing stock, a direct result of the population growth, is also a strong economic indicator. The County's assessed value for new construction in the year 2001 was \$62,512,450. Assessed or taxable value represents 35 percent of "true" market value.

In the midst of urban expansion, one continuing challenge is supporting the growth of the County while maintaining the area's characteristic rural amenities.

Fairfield County's population growth has resulted in an increased personal income base and an increasing demand for goods and services. The 2002 average per capita income for residents of Fairfield County was \$31,852, a 9.45 percent increase over 2000 and a 43.9 percent gain since 1995.

At 4.2 percent, the 2002 unemployment rate of the County was significantly below both the state (5.3 percent) and national (6.0 percent) rates. Table 11 in the Statistical Section compares the employment rates of Fairfield County, the State of Ohio, and the United States over the past ten years.

There has been an explosion of economic activity in the northwest corner of the county, with the construction of Taylor Square in the late 1990s. Taylor Square is a 210-acre mixed-use development with integrated office, hotel, and residential components in addition to nearly 500,000 square feet of retail space. Wal-Mart Supercenter and Sam's Club are the shopping center's anchor tenants for the 30 other retail stores. The complex also features two hotels, with a third hotel scheduled for construction in 2003. This growing development has contributed significantly to the Fairfield County tax base. Very importantly, Taylor Square has added approximately 1,300 new jobs to the local economy.

Anchor Hocking Glass Corporation, a major county employer, will invest \$30 million locally over the years of 2003-2006, expanding the current operations of its Lancaster facility.

## Fairfield County, Ohio

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The County owes much in terms of job creation to the development and expansion of the River Valley Mall and the River Valley Plaza. At the end of 2002, the River Valley Mall's 75 retail outlets provided approximately 1,200 jobs. With its 15 outlets, the Hocking Valley Mall provided an additional 400 jobs. Both the River Valley Mall and the Hocking Valley Mall have plans for several new specialty stores and office buildings.

Other economic indicators suggest that although the service sector is increasing in importance, the County is diversifying and expanding in various sectors. In fact, Fairfield County is home to some of the nation's largest and most prestigious firms, including Anchor Hocking Glass, Ralston Foods, Incorporated, and Babcock and Wilcox (Diamond Power). We also have many locally owned companies who do business nationally and internationally, such as Cyril Scott, commercial printers of forms and envelopes for catalogs; Lancaster Bingo, which distributes bingo supplies; and the Westerman Companies, whose businesses range from manufacturing oil and gas drilling equipment to producing marine products for the dry docking of ships. Westerman Companies is the largest manufacturer in the world of uranium transportation and storage cylinders.

Agriculture and related products still play a key role in the area's overall economy. According to the Fairfield County Extension Office, over 1,100 farms averaging 193 acres take advantage of the county's fertile soil to produce corn, wheat, soybeans, and various livestock at an average combined annual rate in excess of \$75 million.

The County's diversified economic base is a major strength. Moody's Investors' Service evaluated the County's economic stability, and the County has achieved an Aa3 bond rating. This bond rating reflects the County's well-managed finances, an adequate reserve level, an availability of land, the proximity to the Columbus metropolitan area, and the County's ability to attract diverse development. The bond rating also demonstrates a favorable debt position and shows a predictability for the successful management of future borrowing needs.

The County possesses several advantages to enhance economic development. While a prominent advantage is the County's proximity to metropolitan markets, other advantages include favorable taxation rates, excellent utility services, impressive industrial parks, availability of land, and a high quality of life. Given these strengths, the overall economic outlook of the County appears favorable.

### **MAJOR INITIATIVES**

#### **For the Year**

Recognizing the growth of the County, management planned and executed several major projects in 2002.

Construction on the County Engineer's Complex was started at the Liberty Center County Service Complex in spring 2002 and is scheduled to finish in July 2003. The cost will be approximately \$5.5 million. This project, upon completion, will finally bring the operations of the Engineer's Office together, housing the engineering, administrative, maintenance, and road functions in one building.

The County began renovations during 2002 on the existing 30,000 square foot building at the Liberty Center Complex, at a cost of \$750,000. This project will provide new housing for the Fairfield County Board of Elections and for the Fairfield County Educational Service Center.

Joining with Licking, Hocking, and Perry counties, Fairfield County created the Multi-County Juvenile Detention Center, a joint venture, in 2000 for the purpose of providing short-term care in a secure facility for juveniles who have entered the judicial system. The four counties have received State funding to augment their individual counties' contributions for the construction of a juvenile detention center within Fairfield County. (Fairfield County's contribution has been \$1.3 million to-date.) Leaders from each county have been appointed to a joint governing body that will oversee operations of the 52-bed facility. Construction of the juvenile detention center was started in 2002 and is being overseen by the superintendent, who will direct the entire construction phase. The center's construction will be completed in the fall of 2003; staff will be hired and operations for the new center will begin in early winter 2004.

The County Engineer completed several safety-related improvements on Fairfield County roadways in 2002.

## Fairfield County, Ohio

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The department crack-sealed 20.09 miles of county roads with a new crack-sealing machine. The entire length of Milnor Road was given a full depth pavement repair and resurfacing. The Pickerington Road project, which was started in 2001 and included widening, profile correction, bridge replacement, asphalt overlay, graded shoulders, and ditch reconstruction, was completed in 2002. The Wheeling Road Improvements project was started in 2002 and included widening and resurfacing, moving ditches, profile correction, culvert replacements, guardrail improvements, and a bridge replacement. A 50' arch pipe culvert replaced a structurally deficient narrow bridge on Locust Grove Road. The department replaced two older bridges with reinforced concrete box culverts. The Ohio Bridge Company replaced a galvanized steel beam bridge on Cherry Lane. The department used Federal grant funds, administered through the Ohio Department of Transportation, for guardrail repair and other road improvements.

Fairfield County Utilities has been actively planning for growth in the rapidly expanding northwest section of the county. In 2002, projects included nearly four miles of water lines, six and a half miles of sewer lines, two pump station upgrades, removal of one wastewater package plant, and demolition of another plant. The department installed a new pump station on the Little Walnut Wastewater System, serving commercial development along State Route 33. The department serves over 5,300 customers, including 300 new customers in 2002.

The County established the Fairfield-Hocking Major Crimes Investigations Unit in 2001 to provide significant financial and personnel resources and to coordinate efforts among the local governments in the investigation of drug and other major crimes. The unit is a joint effort of the Fairfield and Hocking County Prosecutor's offices, the Fairfield and Hocking County Sheriff's departments, and the Lancaster, Pickerington, and Logan Police departments. The unit has had a considerable impact in the area, seizing and closing a number of methamphetamine laboratories. The Major Crimes unit will assume significant responsibilities for homeland security in the years ahead.

To expand public access to public records, the Real Estate Department of the County Auditor provides online access to real estate records. The public can access individual parcel records from home or office via the internet (<http://realestate.co.fairfield.oh.us>), obtaining information previously available only in person within the Real Estate office. The on-line real estate records effectively expands the hours of the Courthouse and provides greater convenience to individual and business taxpayers.

The County's Geographical Information System (GIS) department, administered by the County Auditor, has established a digital mapping system that covers the entire county. Reaching a significant milestone, GIS has completed the conversion of all of the images of the 62,000 parcels of county land into a digitized format. The available data was converted into a format for easy use by local agencies, surveyors, and engineers. This data was recorded on CD-ROMs for widespread distribution.

The GIS data will be available on the internet and will offer important capabilities in data analysis by businesses, governments, and the public. The system will offer a more efficient and complete map production capability, detailed analyses for economic development, and an important supplement to the County's Emergency 911 system.

The satellite office of the Clerk of Courts' Title Office, opened in Pickerington in 1998, continues to provide service to citizens in the northwest corner of the county. This office provides the same services as that of the Clerk of Court Title services located at the Main Street Hall of Justice in Lancaster. The new office has received positive feedback from area citizens in this high growth area.

The Fairfield County Historical Parks Commission continues to expand and enhance its services, offering new facilities for county residents to enjoy in the park system. In 2002, it acquired an additional 12 acres to expand Cross Mound Park near Tarlton, increasing the park's size to 29 acres. The Commission's historic village project in Smith Park in Liberty Township got underway this year with the construction of a blacksmith shop foundation. When finished, the blacksmith shop will feature a large double-faced forge. The Parks Commission was formally recognized by the Ohio Department of Transportation for its full restoration of the Hanaway Covered Bridge in Madison Township as being the most outstanding restoration in the state of Ohio in 2002.

The Regional Planning Commission adopted in 2002 the Fairfield County Development Strategy and Land

## Fairfield County, Ohio

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Use Plan, which included recommendations relative to land use, transportation, utilities, recreation, farmland preservation, and economic development issues. Additionally, the Commission adopted a U.S. 33 Lancaster Bypass Corridor Plan, which developed detailed land use and design recommendations for the development of the bypass corridor. Construction of the bypass began in spring 2001 and is scheduled for completion in 2005.

The County continues to expand the usefulness of its website ([www.co.fairfield.oh.us](http://www.co.fairfield.oh.us)). Many of the elected officials have created departmental pages offering information, including tax rates and fee schedules, and give the public the opportunity to download official forms. Internally, the County's intranet site has vastly opened up the communication opportunities among the departments.

In recognition of the County's fiscal responsibility and its excellent residential and business climates, Fairfield County was awarded an Aa3 bond rating by Moody's Investors' Services, one of the two major bond-rating services. Moody's cited the County's well-maintained finances, ample reserve levels, low sales tax rate, and a growing economy and praised local officials for conservatism and careful planning.

### **For the Future**

As the County continues to grow, the need for services and facilities increases. The Commissioners have recognized the extraordinary opportunities the Liberty Center County Service Complex provides. Construction of a combined title office and Bureau of Motor Vehicles office will begin in 2003, with completion expected by November 2003. This combined operation will offer "one stop" shopping for county citizens.

The Ohio Department of Transportation has a multi-year project underway upgrading U.S. Route 33 to near interstate standards, from Franklin County through Fairfield County and south to the West Virginia border. When completed, Columbus will be directly connected with Charleston, West Virginia. This transportation corridor will bring many economic opportunities to Fairfield County in the years to come. The construction of the Hill-Diley interchange on U.S. 33 in Violet Township will be finished in 2003. Taking advantage of the benefits of this proximity, the Village of Canal Winchester and Violet Township have entered into a cooperative economic development agreement (CEDA) covering an industrial park, Canal Pointe, which is being developed near the interchange.

The Ohio General Assembly enacted legislation in 2002 that permits local governments to dispose of unneeded personal property through an internet auction process, permitting these governments to reach a much wider range of potential buyers. Fairfield County has developed business procedures with an internet partner and will begin auction sales of vehicles by way of the internet in 2003.

The Commissioners will trade the former County Children's Home to Community Action in 2003 in exchange for a downtown warehouse that is intended to be used as an eventual records storage facility.

The Fairfield County Historical Parks Commission will continue its historical village project in Liberty Township, including construction of the blacksmith shop. The Commission will also restore the oldest doctor's office in Fairfield County, built in 1801 in the Village of Pleasantville. The log house served as both a medical office and the doctor's residence.

Other future County priorities include major water and sewer projects to serve the county's continuing growth and consideration of records storage options for the County's diverse storage requirements.

# Fairfield County, Ohio

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## Department Focus

Each year Fairfield County selects a department or office to highlight in this CAFR for its efforts and accomplishments. For 2002, the Fairfield County Engineer's Office has been selected for review. Frank Anderson has been County Engineer since 1995, most recently being re-elected to this office in 2000.

The Engineer's Office has a broad range of responsibilities concerning the Fairfield County road system. It must maintain, repair, widen, resurface, mow, and remove snow from the 352.19 miles of county roads. It must maintain and inspect the 327 bridges on county and township roads in all unincorporated areas of the county, and replace those bridges when needed. The Office carries out a wide variety of engineering duties on behalf of the County Commissioners. When requested, the Engineer will act as engineering advisor to township trustees within the county, too.

The Office has 58 employees and is organized into three major sections—the Engineering Department, the Maintenance Department, and the Administration Department.

The Engineering Department is responsible for the design of all road and bridge construction projects, oversight of all road and bridge construction projects (which are bid out to private contractors), review and approval of planning and design of all subdivisions in the county, inspection of all bridges in the county on a predetermined schedule, and issuance of permits and inspection of alterations in county rights-of-way (utility work, fences, and driveways, for instance).

The Maintenance Department is responsible for all road and bridge maintenance, which includes snow removal from county roadways, mowing, and weed spraying; ditch cleaning of county roads; sign repair and replacement; and vehicle repair and upkeep. In 2002, the Maintenance Department used 3,022 tons of grits and 352 tons of salt in keeping the county road system open for safe travel.

The Administration Department is responsible for the Office's finance matters, including budget and payroll. The department also processes all bids for any engineering projects. Because of its work environment, safety is of paramount concern. The Director of Safety manages all OSHA monitoring and training requirements, the Workers' Compensation program, and the Highway Sign Program for the Office.

The Fairfield County Engineer's Office is growing to meet new demands. Fairfield County began construction of a new County Engineer's Complex in 2002 at the Liberty Center County Service Complex, with an expected cost of approximately \$5.5 million. This new facility will allow for better coordination of County Engineer operations since, for the first time, employees performing maintenance, design, and management staffing will all be located in one place. This much-needed facility will help in a continuing effort toward "Working Together for Tomorrow." The probable completion date is July 2003.

2002 operations of the Engineer's Office were funded from a variety of sources: motor vehicle licenses, 58.0%; gasoline tax, 20.3%; property taxes, 15.4%; County general fund, 4.8%; and miscellaneous, 1.5%; for total revenues of \$6.8 million.

The County's citizens see the accomplishments of the Engineer's Office every day as they drive its roads and bridges. Fairfield County has a well-maintained county road system that is the result of teamwork, skill, and hard work of all the Office's employees.

## **FINANCIAL INFORMATION**

### **Internal Control Structure**

Management of the County government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. The County's controls are further designed to ensure that financial transactions are processed in accordance with management's authorizations and those transactions comply with County policies and Ohio law.

### **Budgetary Controls**

The County uses a fully automated accounting system as well as automated systems of control for fixed assets and payroll. Coupled with the manual audit of each voucher prior to payment, these systems ensure that the financial information generated is accurate and reliable. An annual appropriation budget is adopted by the Board of County Commissioners on or about the first day of January. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the fund, program, department, and object level. Purchase orders are submitted to the Auditor's Office after approval by department heads; funds are encumbered prior to the purchase order being released to vendors. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting is available in the Notes to the Financial Statements.

### **GAAP Accounting**

Although the County budgets and manages its financial affairs on the cash basis of accounting, the County prepares a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles to comply with State reporting requirements. Furthermore, the Governmental Accounting Standards Board and the nation's financial community have encouraged governments to present, in their annual reports, financial statements of the governmental funds that are prepared on the modified accrual basis of accounting, following GAAP. Under this basis, which more adequately serves the financial community's analytical and other needs, revenues are recognized when they become both measurable and available to finance operations of the year, or to liquidate liabilities at year-end. Generally, expenditures are recognized when a liability is incurred. Except for Exhibits clearly labeled otherwise, the CAFR has been prepared in accordance with GAAP.



# Fairfield County, Ohio

## General Governmental Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$68,334,557 in 2002, a 2.99 percent increase from 2001. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2002. The revenues are compared to the prior year.

	Amount	Percent of Total	Change From Previous Year	
			Amount	Percent
<b>Revenues:</b>				
Property and Other Taxes.....	\$ 11,959,100	17.50%	\$ 1,034,327	9.47 %
Sales Taxes.....	9,988,804	14.62%	660,204	7.08 %
Charges for Services.....	7,212,334	10.55%	846,875	13.30 %
Licenses and Permits.....	238,861	0.35%	(3,043)	(1.26)%
Permissive Motor Vehicle License Tax.....	984,484	1.44%	30,657	3.21 %
Fines and Forfeitures.....	638,224	0.93%	200,350	45.76 %
Intergovernmental.....	33,572,302	49.13%	15,739	0.05 %
Special Assessments.....	299,684	0.44%	44,328	17.36 %
Interest.....	1,932,138	2.83%	(689,699)	(26.31)%
Rent.....	764,661	1.12%	136,521	21.73 %
Donations.....	16,310	0.02%	767	4.93 %
Other.....	727,655	1.07%	(295,745)	(28.90)%
<b>Totals.....</b>	<b>\$ 68,334,557</b>	<b>100.00%</b>	<b>\$ 1,981,281</b>	<b>2.99 %</b>

Taxes and intergovernmental receipts are the major components of the County's revenues, accounting for more than 80 percent of all revenues. Property tax revenues were impacted by the County's 2001 property reappraisal and by significant new construction in 2002. Sales tax revenues reversed an earlier trend and increased 7.08 percent, or \$660,204 from the prior year. Reflecting the effect of the State of Ohio's budgetary problems and fiscal relationships with local governments, intergovernmental revenues remained flat in 2002, increasing only 0.05 percent compared to a 14.2 percent increase in 2001.

Charges for services increased 13.30 percent, or \$846,875 in 2002. This increase was due to the rising demand for a number of governmental services in this growing county. For instance, Recorder fees grew by \$271,000, Board of Elections fees by \$86,000, Sheriff's Department collections by \$52,000, the Visitation Center collections by \$94,000, the Crossroads Center fees by \$174,000, and certificate of title fees increased by \$211,000.

Other revenues showed a 28.90 percent decrease due mainly to the reduction in refunds and reimbursements.

Interest income declined by 26.31 percent in the governmental funds, a decrease of \$689,699. This return is due to the exceedingly low market rates currently available to investors.

# Fairfield County, Ohio

The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 2002. The expenditures are compared to the prior year.

	<u>Amount</u>	<u>Percent of Total</u>	<u>Change From Previous Year</u>	
			<u>Amount</u>	<u>Percent</u>
<b>Expenditures:</b>				
General Government:				
Legislative and Executive.....	\$ 8,068,177	11.17%	\$ (12,328)	(0.15)%
Judicial.....	4,162,547	5.76%	105,541	2.60%
Public Safety.....	9,656,234	13.37%	647,909	7.19%
Public Works.....	4,073,333	5.64%	(2,537,185)	(38.38)%
Health.....	14,975,129	20.73%	2,586,416	20.88%
Human Services.....	17,096,811	23.67%	(1,031,340)	(5.69)%
Urban Redevelopment and Housing.....	383,772	0.53%	284,629	287.09%
Transportation.....	129,908	0.18%	52,273	67.33%
Other.....	708,833	0.98%	(57,952)	(7.56)%
Intergovernmental.....	1,742,673	2.41%	1,231,149	240.68%
Capital Outlay.....	8,678,238	12.01%	(1,611,842)	(15.66)%
Debt Service.....	2,561,546	3.55%	2,596	0.10%
Totals.....	<u>\$ 72,237,201</u>	<u>100.00%</u>	<u>\$ (340,134)</u>	<u>(0.47)%</u>

As the county continues to grow, the demand on County government and its various service agencies also increases. For each category, any increase in expenditures for governmental funds is generally due to this increased public demand and increased salaries which averaged three percent.

Overall expenditures decreased by \$340,134 in 2002, but if capital outlay spending is removed from this analysis, then the County's expenditures increased by \$1,271,708, or by 2.04%. This is a very conservative growth picture.

The additional Sheriff's department personnel and responsibilities are reflected in the growth in public safety spending. Public works spending decreased \$2,537,185 due to the decrease in road and bridge projects. Health spending rose by \$2,586,416 due to program increases in the Mental Retardation and Developmental Disabilities Board and in the Alcohol, Drug Abuse, and Mental Health Board programs. The significant percentage change in the urban redevelopment and housing function is due to the County continuing to receive funds for a renovation project that allows the upgrading and renewal of targeted older homes in the county. Transportation spending rose due to additional airport projects. Intergovernmental expenditures increased by \$1,231,149 primarily for Fairfield County's contribution of \$1,359,964 to the Multi-County Juvenile Detention Center in 2002.

**General Fund Balance.** The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. The fund balance of the General Fund increased 0.06 percent in 2002 to \$14,571,383 from the 2001 balance of \$13,738,013.

**Enterprise Funds.** Fairfield County Water and Sewer funds are classified as enterprise funds since the sewer and water operations resemble those activities found in private industry. In total, the enterprise funds had a net income of \$1,518,026 for the year ended December 31, 2002.

**Internal Service Fund.** At the conclusion of 2002, the County maintained a self-insurance fund for health benefits for County employees. The internal service fund generated a net loss of \$113,165 for the year and a retained earnings deficit at year end of \$519,370.

### **CASH MANAGEMENT**

The Fairfield County Treasurer serves as the investing authority, according to State law. County cash is pooled for investment purposes. During the year ended December 31, 2002, the County's cash resources were divided among the following types of deposits and investments: short-term certificates of deposit, daily repurchase agreements, STAR Ohio, treasury notes, money market mutual funds, federal agency securities, and demand deposit accounts. Interest income earned by the primary government in 2002 totaled \$2,177,621 and was credited to various accounts. Fairfield County Transportation Improvement District and Fairfield Industries, Inc., the County's component units, earned \$259 and \$6,656, respectively, in interest income for the current year.

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

### **DEBT ADMINISTRATION**

At December 31, 2002, the County had a number of debt issues outstanding. These issues included general obligation bonds, special assessment bonds, long-term bond anticipation notes, and an Ohio EPA refunding loan, all totaling \$34,043,365. General obligation debt of \$9,265,000 and \$10,605,000 in long-term bond anticipation notes will be repaid by general fund revenues, by Job and Family Services rent payments, and by Child Support Enforcement Agency rent payments. General obligation debt of \$2,031,367 will be repaid from special assessments collected from property owners who benefited from specific sewer projects. Should the property owners fail to pay their assessments, the County would still be responsible for the debt service payments on these bonds. Enterprise fund revenues will repay general obligation debt totaling \$10,005,000 and an Ohio EPA refunding loan balance of \$2,136,998.

During 2002, the County retired \$320,000 of general obligation debt, \$820,000 of bond anticipation notes, \$110,000 of special assessments bonds, and \$516,419 of enterprise fund general obligation bonds and EPA refunding loan.

In addition, the County had \$15,096,632 in outstanding bond anticipation notes at December 31, 2002, \$1,100,000 in the capital projects funds and \$13,996,632 in the enterprise funds. The note proceeds were used to construct new airport hangars, water system improvements, and sanitary sewer improvements. The notes will be reissued annually until the County issues bonds.

As of December 31, 2002, the legal debt margin within the overall debt limitation was \$48,868,395. Note 17 of the Notes to the Financial Statements discusses Long-Term Debt Obligations and Note 18 summarizes Notes Payable.

## **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. The County addressed these various types of risk by contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance.

The CORSA program has a \$2,500 deductible for each occurrence. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$200,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Worker's Compensation program, \$1,000,000 for employee benefit liability, \$5,000,000 in excess liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public officials' errors and omissions liability, \$1,000,000 for automotive liability, and \$250,000 for uninsured motorist liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$90,981,349, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses, \$1,658,112 for contractors equipment, \$1,334,140 for miscellaneous equipment, \$56,985 for the fine arts in the Reece-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on its food stamp program and on its monies and securities. Crime insurance for potential employee dishonesty is provided in the amount of \$1,000,000.

With the exceptions of Worker's Compensation, health insurance, and life insurance, all insurance is held with the County Risk Sharing Authority, Inc. (CORSA). The County pays the bonds on all elected officials, as authorized by Ohio statute.

## **INDEPENDENT AUDIT**

In compliance with State statute, an annual financial audit of the County's entity is completed each year by the Ohio Auditor of State's Office. The Auditor's examination was conducted in accordance with Generally Accepted Government Auditing Standards and her opinion has been included in this report. In addition, the County coordinates the "Single Audit" effort of all federal funds through the Auditor of State.

## **CERTIFICATE OF ACHIEVEMENT**

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, 2001. This was the thirteenth consecutive year that the government has 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.

**ACKNOWLEDGMENTS**

The publication of this report furthers the professionalism of the Fairfield County Government. Preparation of this report was accomplished through the cooperation of each elected official, each department head, and a large number of County employees. I am grateful for their assistance.

A further note of appreciation is expressed to the Local Government Services Section of State Auditor Betty Montgomery's Office for its guidance in preparing this financial report. Several individuals within my office demonstrated leadership in this project, particularly Finance Administrator, Jay Snipes. Other members of the Finance Department include Beverly Hoskinson, Stacey Thimmes, Kris Seymour, Tricia Nettles, Jean North, Teresa Weis, Paula Wahl, and Heidi Tootle.

Most importantly, I am grateful to the citizens of Fairfield County for this opportunity to continue to improve the financial operations of the County.

Respectfully Submitted,



Barbara Curtiss  
Fairfield County Auditor

June 6, 2003

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# 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, 2001

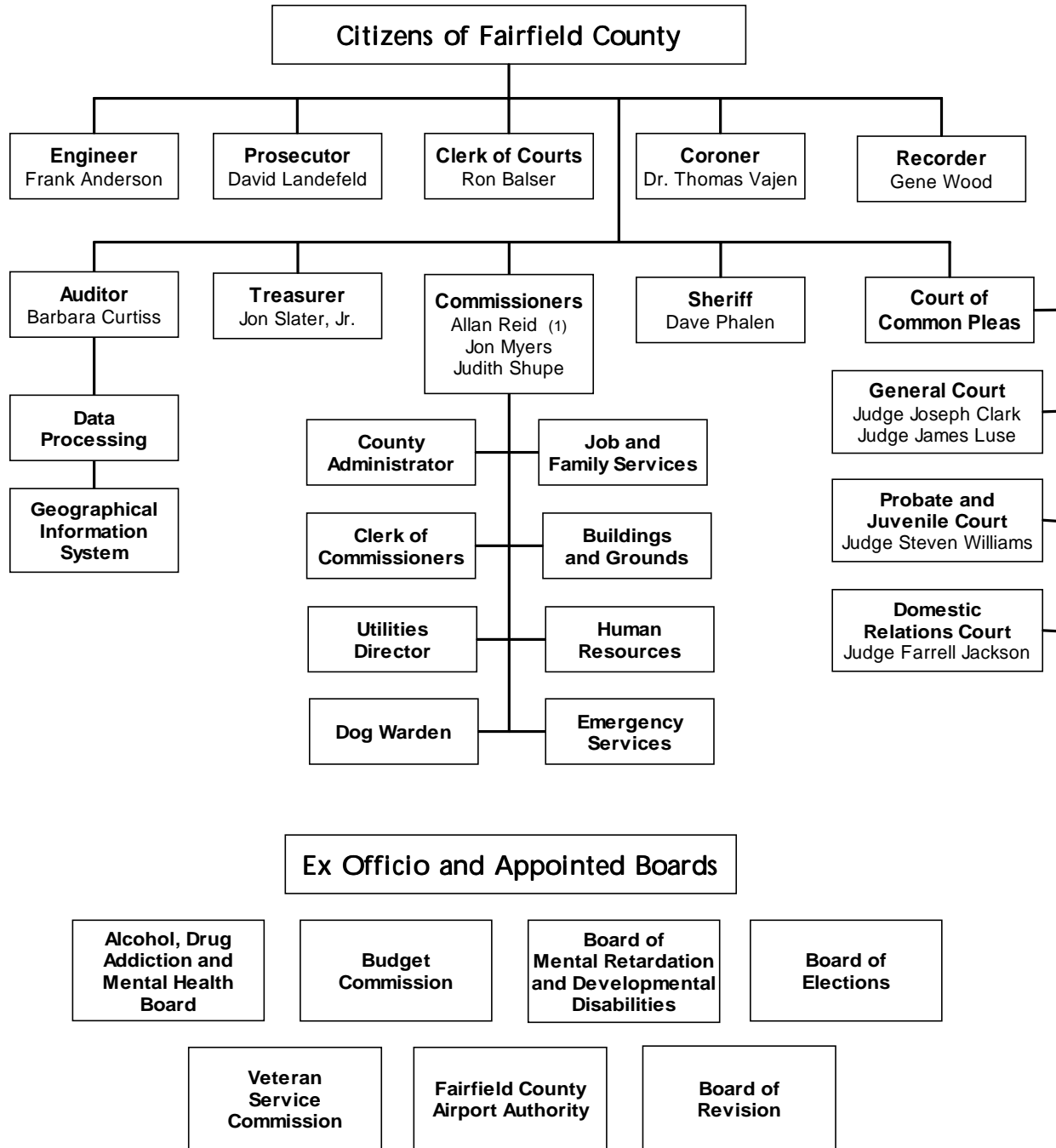
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*William Patrick Rote*  
President

*Jeffrey L. Esser*  
Executive Director

**COUNTY ORGANIZATION AND ELECTED OFFICIALS**  
December 31, 2002



(1) Replaced by Mike Kiger on January 2, 2003



**PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**

December 31, 2002

<i>County Administrator</i> .....	Patrick Harris
<i>Clerk of Commissioners</i> .....	Jacqueline D. Long
<i>Human Resources</i> .....	Anita Hager
<i>Board of Elections, Director</i> .....	Alice Nicolia
<i>Superintendent of Buildings and Grounds</i> .....	Joseph Spybey
<i>Dog Warden</i> .....	Michael Miller
<i>Sanitary Engineer</i> .....	Kerry Hogan
<i>Department of Job and Family Services, Director</i> .....	Michael Orlando
<i>Alcohol, Drug Addiction, and Mental Health Board, Director</i> .....	Orman Hall
<i>Mental Retardation and Developmental Disabilities Board, Superintendent</i> .....	John Pekar
<i>Emergency Services Administrator</i> .....	Dan Bolger
<i>Health Commissioner (Acting)</i> .....	Dr. Mark Aebi
<i>Veteran Service Commission, Director</i> .....	Eddie Mohler
<i>Fairfield County Airport Authority, President</i> .....	Steve Goodyear

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# Financial Section

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the accompanying general purpose financial statements of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for Fairfield Industries, Incorporated, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fairfield County, Ohio, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the general purpose financial statements, the County implemented a new fixed asset policy during the year ended December 31, 2002.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2003, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**BETTY MONTGOMERY**  
Auditor of State

June 6, 2003

General  
Purpose  
Financial  
Statements

# Fairfield County, Ohio

## ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED BALANCE SHEET

December 31, 2002 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2002 - Fairfield Industries Incorporated

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets</b>						
Cash and Cash Equivalents.....	\$ 11,831,183	\$ 19,862,307	\$ 265,088	\$ 7,037,124	\$ 10,261,251	\$ 434,536
Cash and Cash Equivalents in Segregated Accounts .....	129,844	492,370	-	-	364,447	-
Cash and Cash Equivalents with Fiscal Agents .....	-	21,333	-	-	-	-
Segregated Investments.....	-	-	-	-	-	-
Receivables:						
Property and Other Taxes .....	-	96,001	-	-	-	-
Sales Taxes .....	1,595,355	-	-	-	-	-
Accounts .....	15,646	70,922	-	5,216	653,110	-
Interfund .....	492,117	-	-	-	-	-
Special Assessments .....	-	-	-	-	-	-
Accrued Interest .....	249,471	2,042	210	-	28,259	2,126
Loans .....	-	626,336	-	-	-	-
Intergovernmental .....	255,021	8,292,830	-	47,914	136,364	-
Land Contract Sale .....	-	-	170,630	-	-	-
Due From Other Funds .....	8,167,398	6,542,335	2,176,596	51,847	76,686	2,208
Materials and Supplies Inventory .....	84,853	304,700	-	-	5,171	-
Prepaid Items .....	313,573	361,628	-	-	11,312	-
Deferred Charges .....	-	-	-	-	167,700	-
Investment in Joint Venture .....	455,823	-	-	-	-	-
Restricted Assets:						
Cash and Cash Equivalents .....	-	-	-	-	87,524	-
Fixed Assets (net, where applicable, of accumulated depreciation) .....	-	-	-	-	47,143,128	-
<b>Other Debits</b>						
Amount to be Provided from:						
General Government Resources .....	-	-	-	-	-	-
Special Assessments .....	-	-	-	-	-	-
Amount Available for:						
General Obligations .....	-	-	-	-	-	-
Special Assessments .....	-	-	-	-	-	-
<b>Total Assets and Other Debits.....</b>	<b>\$ 23,590,284</b>	<b>\$ 36,672,804</b>	<b>\$ 2,612,524</b>	<b>\$ 7,142,101</b>	<b>\$ 58,934,952</b>	<b>\$ 438,870</b>



Fiduciary Fund Type	Account Groups		TOTALS PRIMARY GOVERNMENT (Memorandum Only)	Component Units		TOTALS REPORTING ENTITY (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	
Agency						
\$ 7,488,842	\$ -	\$ -	\$ 57,180,331	\$ -	\$ -	\$ 57,180,331
2,629,293	-	-	3,615,954	24,748	129,123	3,769,825
-	-	-	21,333	-	-	21,333
-	-	-	-	203,491	-	203,491
102,659,452	-	-	102,755,453	-	-	102,755,453
-	-	-	1,595,355	-	-	1,595,355
970,284	-	-	1,715,178	39,863	-	1,755,041
-	-	-	492,117	-	-	492,117
5,364,829	-	-	5,364,829	-	-	5,364,829
-	-	-	282,108	-	-	282,108
-	-	-	626,336	-	-	626,336
13,138,205	-	-	21,870,334	-	-	21,870,334
-	-	-	170,630	-	-	170,630
805,822	-	-	17,822,892	-	-	17,822,892
-	-	-	394,724	3,903	-	398,627
-	-	-	686,513	1,927	-	688,440
-	-	-	167,700	-	-	167,700
-	954,141	-	1,409,964	-	-	1,409,964
-	-	-	87,524	-	-	87,524
-	46,755,204	-	93,898,332	72,548	-	93,970,880
-	-	23,281,529	23,281,529	-	-	23,281,529
-	-	1,948,378	1,948,378	-	-	1,948,378
-	-	212,033	212,033	-	-	212,033
-	-	82,989	82,989	-	-	82,989
<u>\$ 133,056,727</u>	<u>\$ 47,709,345</u>	<u>\$ 25,524,929</u>	<u>\$ 335,682,536</u>	<u>\$ 346,480</u>	<u>\$ 129,123</u>	<u>\$ 336,158,139</u>

(Continued)

# Fairfield County, Ohio

## ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED BALANCE SHEET

December 31, 2002 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2002 - Fairfield Industries Incorporated

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>LIABILITIES, FUND EQUITY, AND OTHER CREDITS</b>						
<b>Liabilities</b>						
Accounts Payable.....	\$ 383,715	\$ 1,276,878	\$ -	\$ 1,606	\$ 69,306	\$ -
Contracts Payable.....	30,751	12,702	-	1,137,783	1,018,257	-
Accrued Wages and Benefits.....	462,913	629,542	-	-	34,314	-
Compensated Absences Payable.....	64,825	83,318	-	-	67,632	-
Retainage Payable.....	-	-	-	93,262	247,809	-
Due to Other Funds.....	315,224	179,720	-	-	1,481	-
Interfund Payable.....	-	421,696	-	70,421	-	-
Intergovernmental Payable.....	266,745	295,552	-	-	155,062	-
Deferred Revenue.....	7,494,728	13,616,164	2,316,632	47,914	-	353,483
Due to Others.....	-	-	-	-	-	-
Accrued Interest Payable.....	-	-	870	10,887	235,382	-
Notes Payable.....	-	-	-	1,100,000	13,996,632	-
Claims Payable.....	-	-	-	-	-	604,757
Payable from Restricted Assets:						
Refundable Deposits .....	-	-	-	-	87,524	-
Capital Leases Payable.....	-	-	-	-	26,574	-
EPA Loans Payable.....	-	-	-	-	2,136,998	-
General Obligation Bonds Payable.....	-	-	-	-	10,005,000	-
Special Assessment Debt with Government Commitment .....	-	-	-	-	-	-
<b>Total Liabilities.....</b>	<b>9,018,901</b>	<b>16,515,572</b>	<b>2,317,502</b>	<b>2,461,873</b>	<b>28,081,971</b>	<b>958,240</b>
<b>FUND EQUITY AND OTHER CREDITS</b>						
Investment in Joint Venture .....	-	-	-	-	-	-
Investment in General Fixed Assets .....	-	-	-	-	-	-
Contributed Capital .....	-	-	-	-	20,106,082	-
Retained Earnings:						
Unreserved (Deficit) .....	-	-	-	-	10,746,899	(519,370)
Fund Balance:						
Reserved for Encumbrances .....	1,174,804	1,824,369	-	3,751,370	-	-
Reserved for Inventory .....	84,853	304,700	-	-	-	-
Reserved for Unclaimed Monies .....	92,089	-	-	-	-	-
Reserved for Loans .....	-	626,336	-	-	-	-
Unreserved:						
Undesignated .....	13,219,637	17,401,827	295,022	928,858	-	-
<b>Total Fund Equity (Deficit) and Other Credits .....</b>	<b>14,571,383</b>	<b>20,157,232</b>	<b>295,022</b>	<b>4,680,228</b>	<b>30,852,981</b>	<b>(519,370)</b>
<b>Total Liabilities, Fund Equity, and Other Credits .....</b>	<b>\$ 23,590,284</b>	<b>\$ 36,672,804</b>	<b>\$ 2,612,524</b>	<b>\$ 7,142,101</b>	<b>\$ 58,934,952</b>	<b>\$ 438,870</b>

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

(Continued)

Exhibit A-1

Fiduciary Fund Type	Account Groups		TOTALS	Component Units		TOTALS
	General Fixed Assets	General Long-Term Obligations	PRIMARY GOVERNMENT (Memorandum Only)	Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	REPORTING ENTITY (Memorandum Only)
Agency						
\$ -	\$ -	\$ -	\$ 1,731,505	\$ 7,072	\$ 14,889	\$ 1,753,466
359,572	-	-	2,559,065	-	-	2,559,065
-	-	-	1,126,769	5,240	-	1,132,009
-	-	2,017,069	2,232,844	-	-	2,232,844
119,511	-	-	460,582	-	-	460,582
17,326,467	-	-	17,822,892	-	-	17,822,892
-	-	-	492,117	-	-	492,117
107,849,908	-	916,170	109,483,437	1,429	-	109,484,866
-	-	-	23,828,921	-	-	23,828,921
7,401,269	-	-	7,401,269	-	-	7,401,269
-	-	-	247,139	-	-	247,139
-	-	10,605,000	25,701,632	-	-	25,701,632
-	-	-	604,757	-	-	604,757
-	-	-	87,524	-	-	87,524
-	-	690,323	716,897	-	-	716,897
-	-	-	2,136,998	-	-	2,136,998
-	-	9,265,000	19,270,000	-	-	19,270,000
-	-	2,031,367	2,031,367	-	-	2,031,367
133,056,727	-	25,524,929	217,935,715	13,741	14,889	217,964,345
-	954,141	-	954,141	-	-	954,141
-	46,755,204	-	46,755,204	-	-	46,755,204
-	-	-	20,106,082	-	-	20,106,082
-	-	-	10,227,529	332,739	-	10,560,268
-	-	-	6,750,543	-	-	6,750,543
-	-	-	389,553	-	-	389,553
-	-	-	92,089	-	-	92,089
-	-	-	626,336	-	-	626,336
-	-	-	31,845,344	-	114,234	31,959,578
-	47,709,345	-	117,746,821	332,739	114,234	118,193,794
\$ 133,056,727	\$ 47,709,345	\$ 25,524,929	\$ 335,682,536	\$ 346,480	\$ 129,123	\$ 336,158,139

# Fairfield County, Ohio

## ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTLY COMPONENT UNIT COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>REVENUES</b>				
Property and Other Taxes.....	\$ 6,196,214	\$ 5,762,886	\$ -	\$ -
Sales Taxes.....	9,988,804	-	-	-
Charges for Services.....	3,494,849	3,665,575	-	51,910
Licenses and Permits.....	11,189	227,672	-	-
Permissive Motor Vehicle License Tax.....	-	984,484	-	-
Fines and Forfeitures.....	454,941	183,283	-	-
Intergovernmental.....	3,865,766	28,356,336	-	1,350,200
Special Assessments.....	-	96,076	203,608	-
Interest.....	1,833,515	38,132	8,644	51,847
Rent.....	177,361	-	484,945	102,355
Contributions from County.....	-	-	-	-
Donations.....	-	16,310	-	-
Other.....	67,026	658,029	-	2,600
Total Revenues.....	<u>26,089,665</u>	<u>39,988,783</u>	<u>697,197</u>	<u>1,558,912</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	7,245,456	822,721	-	-
Judicial .....	3,478,811	683,736	-	-
Public Safety .....	8,477,111	1,179,123	-	-
Public Works .....	-	4,073,333	-	-
Health .....	715,492	14,259,637	-	-
Human Services .....	688,532	16,408,279	-	-
Urban Redevelopment and Housing .....	-	383,772	-	-
Transportation .....	129,908	-	-	-
Other .....	708,833	-	-	-
Intergovernmental.....	1,054,141	688,532	-	-
Capital Outlay.....	775,316	1,552,644	-	6,350,278
Debt Service:				
Principal Retirement .....	285,865	141,901	1,250,000	-
Interest and Fiscal Charges .....	23,606	40,398	559,204	260,572
Total Expenditures.....	<u>23,583,071</u>	<u>40,234,076</u>	<u>1,809,204</u>	<u>6,610,850</u>
Excess of Revenues Over (Under) Expenditures .....	<u>2,506,594</u>	<u>(245,293)</u>	<u>(1,112,007)</u>	<u>(5,051,938)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of Notes.....	1,500,000	-	730,000	8,375,000
Proceeds of Bonds.....	-	-	983,367	-
Premium on Notes.....	-	-	34,170	-
Sale of Fixed Assets.....	29,410	-	-	214,419
Inception of Capital Lease.....	293,242	-	-	-
Operating Transfers In.....	-	5,820,684	249,610	3,572,070
Operating Transfers Out.....	(4,130,748)	(4,126,616)	-	(1,500,000)
Total Other Financing Sources (Uses).....	<u>(2,308,096)</u>	<u>1,694,068</u>	<u>1,997,147</u>	<u>10,661,489</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses .....	198,498	1,448,775	885,140	5,609,551
Fund Balances (Deficit) - Beginning of Year				
Restated (Note 3) .....	13,738,013	18,682,747	398,545	(287,610)
Increase (Decrease) in Reserve for Inventory.....	(2,008)	20,877	-	-
Residual Equity Transfers In (Out).....	636,880	4,833	(988,663)	(641,713)
Fund Balances - End of Year.....	<u>\$ 14,571,383</u>	<u>\$ 20,157,232</u>	<u>\$ 295,022</u>	<u>\$ 4,680,228</u>

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

TOTALS PRIMARY GOVERNMENT (Memorandum Only)	Component Unit Fairfield County Transportation Improvement District	TOTALS REPORTING ENTITY (Memorandum Only)
\$ 11,959,100	\$ -	\$ 11,959,100
9,988,804	-	9,988,804
7,212,334	-	7,212,334
238,861	-	238,861
984,484	-	984,484
638,224	-	638,224
33,572,302	-	33,572,302
299,684	-	299,684
1,932,138	259	1,932,397
764,661	-	764,661
-	100,000	100,000
16,310	-	16,310
727,655	-	727,655
<u>68,334,557</u>	<u>100,259</u>	<u>68,434,816</u>
8,068,177	-	8,068,177
4,162,547	-	4,162,547
9,656,234	-	9,656,234
4,073,333	37,981	4,111,314
14,975,129	-	14,975,129
17,096,811	-	17,096,811
383,772	-	383,772
129,908	-	129,908
708,833	-	708,833
1,742,673	-	1,742,673
8,678,238	-	8,678,238
1,677,766	-	1,677,766
883,780	-	883,780
<u>72,237,201</u>	<u>37,981</u>	<u>72,275,182</u>
<u>(3,902,644)</u>	<u>62,278</u>	<u>(3,840,366)</u>
10,605,000	-	10,605,000
983,367	-	983,367
34,170	-	34,170
243,829	-	243,829
293,242	-	293,242
9,642,364	-	9,642,364
<u>(9,757,364)</u>	<u>-</u>	<u>(9,757,364)</u>
<u>12,044,608</u>	<u>-</u>	<u>12,044,608</u>
8,141,964	62,278	8,204,242
32,531,695	51,956	32,583,651
18,869	-	18,869
<u>(988,663)</u>	<u>-</u>	<u>(988,663)</u>
<u>\$ 39,703,865</u>	<u>\$ 114,234</u>	<u>\$ 39,818,099</u>

# Fairfield County, Ohio

## ALL GOVERNMENTAL FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 5,915,291	\$ 6,197,837	\$ 282,546
Sales Taxes.....	8,700,000	9,855,731	1,155,731
Charges for Services.....	2,379,486	3,353,694	974,208
Licenses and Permits.....	11,500	11,189	(311)
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	270,500	357,841	87,341
Intergovernmental.....	3,822,066	3,947,890	125,824
Special Assessments.....	-	-	-
Tap-In Fees.....	-	-	-
Interest.....	1,800,000	1,919,782	119,782
Rent.....	138,000	203,758	65,758
Donations.....	-	-	-
Other.....	68,465	143,271	74,806
<b>Total Revenues.....</b>	<b>23,105,308</b>	<b>25,990,993</b>	<b>2,885,685</b>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Legislative and Executive .....	8,984,571	8,376,010	608,561
Judicial .....	3,954,996	3,823,365	131,631
Public Safety .....	9,477,224	8,972,779	504,445
Public Works .....	-	-	-
Health .....	832,319	763,629	68,690
Human Services .....	790,761	696,072	94,689
Urban Development and Housing .....	-	-	-
Transportation .....	261,436	214,227	47,209
Other .....	3,032,770	2,551,481	481,289
Capital Outlay .....	-	-	-
Debt Service:			
Principal Retirement .....	-	-	-
Interest and Fiscal Charges .....	-	-	-
<b>Total Expenditures .....</b>	<b>27,334,077</b>	<b>25,397,563</b>	<b>1,936,514</b>
Excess of Revenues Over (Under) Expenditures .....	(4,228,769)	593,430	4,822,199
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of Notes .....	1,500,000	1,500,000	-
Proceeds of Bonds .....	-	-	-
Premium on Notes .....	-	-	-
Sale of Fixed Assets .....	-	29,410	29,410
Advances In .....	-	1,016,104	1,016,104
Advances Out .....	-	(934,221)	(934,221)
Operating Transfers In .....	-	636,880	636,880
Operating Transfers Out .....	(5,372,153)	(4,025,319)	1,346,834
<b>Total Other Financing Sources (Uses) .....</b>	<b>(3,872,153)</b>	<b>(1,777,146)</b>	<b>2,095,007</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(8,100,922)	(1,183,716)	6,917,206
Fund Balances - Beginning of Year .....	9,489,695	9,489,695	-
Prior Year Encumbrances Appropriated .....	1,619,491	1,619,491	-
<b>Fund Balances - End of Year .....</b>	<b>\$ 3,008,264</b>	<b>\$ 9,925,470</b>	<b>\$ 6,917,206</b>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,490,834	\$ 5,764,724	\$ 273,890	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,902,575	3,733,477	830,902	-	-	-
240,000	227,619	(12,381)	-	-	-
870,000	981,407	111,407	-	-	-
134,618	176,398	41,780	-	-	-
31,317,039	28,270,021	(3,047,018)	-	-	-
-	96,076	96,076	180,463	203,608	23,145
-	-	-	1,710	1,710	-
5,000	4,018	(982)	96,500	82,688	(13,812)
-	-	-	-	460,575	460,575
23,704	16,310	(7,394)	-	-	-
514,917	667,626	152,709	-	-	-
<u>41,498,687</u>	<u>39,937,676</u>	<u>(1,561,011)</u>	<u>278,673</u>	<u>748,581</u>	<u>469,908</u>
1,258,866	1,048,783	210,083	-	-	-
913,095	794,454	118,641	-	-	-
2,448,769	1,726,746	722,023	-	-	-
8,313,741	5,747,559	2,566,182	-	-	-
16,281,023	15,171,899	1,109,124	-	-	-
19,275,378	17,427,890	1,847,488	-	-	-
1,493,993	922,875	571,118	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	23,548,419	23,321,419	227,000
-	-	-	1,847,534	1,791,129	56,405
<u>49,984,865</u>	<u>42,840,206</u>	<u>7,144,659</u>	<u>25,395,953</u>	<u>25,112,548</u>	<u>283,405</u>
<u>(8,486,178)</u>	<u>(2,902,530)</u>	<u>5,583,648</u>	<u>(25,117,280)</u>	<u>(24,363,967)</u>	<u>753,313</u>
-	-	-	24,368,632	18,901,632	(5,467,000)
-	-	-	983,367	983,367	-
-	-	-	34,170	34,170	-
-	-	-	-	-	-
-	821,248	821,248	-	-	-
(14,124)	(973,552)	(959,428)	-	-	-
4,971,570	5,827,283	855,713	7,331,896	4,705,351	(2,626,545)
(4,564,631)	(4,126,631)	438,000	(2,820)	(2,820)	-
<u>392,815</u>	<u>1,548,348</u>	<u>1,155,533</u>	<u>32,715,245</u>	<u>24,621,700</u>	<u>(8,093,545)</u>
(8,093,363)	(1,354,182)	6,739,181	7,597,965	257,733	(7,340,232)
15,631,603	15,631,603	-	1,238,898	1,238,898	-
2,595,209	2,595,209	-	-	-	-
<u>\$ 10,133,449</u>	<u>\$ 16,872,630</u>	<u>\$ 6,739,181</u>	<u>\$ 8,836,863</u>	<u>\$ 1,496,631</u>	<u>\$ (7,340,232)</u>

(Continued)

# Fairfield County, Ohio

## ALL GOVERNMENTAL FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

	<b>Capital Projects Funds</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ -	\$ -	\$ -
Sales Taxes.....	-	-	-
Charges for Services.....	45,937	51,865	5,928
Licenses and Permits.....	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	-	-	-
Intergovernmental.....	2,463,663	1,350,200	(1,113,463)
Special Assessments.....	-	-	-
Tap-In Fees.....	-	-	-
Interest.....	-	-	-
Rent.....	122,220	103,576	(18,644)
Donations.....	-	-	-
Other.....	-	2,600	2,600
<b>Total Revenues.....</b>	<b>2,631,820</b>	<b>1,508,241</b>	<b>(1,123,579)</b>
<b>EXPENDITURES</b>			
Current:			
General Government:			
Legislative and Executive .....	-	-	-
Judicial .....	-	-	-
Public Safety .....	-	-	-
Public Works .....	-	-	-
Health .....	-	-	-
Human Services .....	-	-	-
Urban Development and Housing .....	-	-	-
Transportation .....	-	-	-
Other .....	-	-	-
Capital Outlay .....	11,705,227	10,145,354	1,559,873
Debt Service:			
Principal Retirement .....	-	-	-
Interest and Fiscal Charges .....	-	-	-
<b>Total Expenditures .....</b>	<b>11,705,227</b>	<b>10,145,354</b>	<b>1,559,873</b>
Excess of Revenues Over (Under) Expenditures .....	(9,073,407)	(8,637,113)	436,294
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of Notes .....	-	-	-
Proceeds of Bonds .....	-	-	-
Premium on Notes .....	-	-	-
Sale of Fixed Assets .....	100,000	214,419	114,419
Advances In .....	-	141,221	141,221
Advances Out .....	-	(70,800)	(70,800)
Operating Transfers In .....	1,610,121	2,254,223	644,102
Operating Transfers Out .....	(2,749,383)	(2,749,218)	165
<b>Total Other Financing Sources (Uses) .....</b>	<b>(1,039,262)</b>	<b>(210,155)</b>	<b>829,107</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(10,112,669)	(8,847,268)	1,265,401
Fund Balances - Beginning of Year .....	10,387,925	10,387,925	-
Prior Year Encumbrances Appropriated .....	534,422	534,422	-
<b>Fund Balances - End of Year .....</b>	<b>\$ 809,678</b>	<b>\$ 2,075,079</b>	<b>\$ 1,265,401</b>

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



(Continued)

Exhibit A-3

<b>Totals (Memorandum Only)</b>		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 11,406,125	\$ 11,962,561	\$ 556,436
8,700,000	9,855,731	1,155,731
5,327,998	7,139,036	1,811,038
251,500	238,808	(12,692)
870,000	981,407	111,407
405,118	534,239	129,121
37,602,768	33,568,111	(4,034,657)
180,463	299,684	119,221
1,710	1,710	-
1,901,500	2,006,488	104,988
260,220	767,909	507,689
23,704	16,310	(7,394)
583,382	813,497	230,115
<u>67,514,488</u>	<u>68,185,491</u>	<u>671,003</u>
10,243,437	9,424,793	818,644
4,868,091	4,617,819	250,272
11,925,993	10,699,525	1,226,468
8,313,741	5,747,559	2,566,182
17,113,342	15,935,528	1,177,814
20,066,139	18,123,962	1,942,177
1,493,993	922,875	571,118
261,436	214,227	47,209
3,032,770	2,551,481	481,289
11,705,227	10,145,354	1,559,873
23,548,419	23,321,419	227,000
1,847,534	1,791,129	56,405
<u>114,420,122</u>	<u>103,495,671</u>	<u>10,924,451</u>
<u>(46,905,634)</u>	<u>(35,310,180)</u>	<u>11,595,454</u>
25,868,632	20,401,632	(5,467,000)
983,367	983,367	-
34,170	34,170	-
100,000	243,829	143,829
-	1,978,573	1,978,573
(14,124)	(1,978,573)	(1,964,449)
13,913,587	13,423,737	(489,850)
(12,688,987)	(10,903,988)	1,784,999
<u>28,196,645</u>	<u>24,182,747</u>	<u>(4,013,898)</u>
(18,708,989)	(11,127,433)	7,581,556
36,748,121	36,748,121	-
4,749,122	4,749,122	-
<u>\$ 22,788,254</u>	<u>\$ 30,369,810</u>	<u>\$ 7,581,556</u>

# Fairfield County, Ohio

## ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

For the Year Ended December 31, 2002 - Primary Government

For the Year Ended June 30, 2002 - Component Unit

	Proprietary Fund Types		TOTALS
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)
<b>OPERATING REVENUES</b>			
Charges for Services.....	\$ 4,302,008	\$ 4,524,999	\$ 8,827,007
Contributions from County.....	-	-	-
Donations.....	-	-	-
Total Operating Revenues.....	<u>\$ 4,302,008</u>	<u>\$ 4,524,999</u>	<u>\$ 8,827,007</u>
<b>OPERATING EXPENSES</b>			
Personal Services.....	794,600	-	794,600
Fringe Benefits.....	214,581	-	214,581
Contractual Services.....	1,019,861	719,531	1,739,392
Claims.....	-	4,048,369	4,048,369
Materials and Supplies.....	198,104	-	198,104
Other Operating Expenses.....	98,285	93	98,378
Depreciation.....	1,011,303	-	1,011,303
Total Operating Expenses.....	<u>3,336,734</u>	<u>4,767,993</u>	<u>8,104,727</u>
Operating Income (Loss).....	<u>965,274</u>	<u>(242,994)</u>	<u>722,280</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest Income.....	229,000	16,483	245,483
Capital Grants.....	124,688	-	124,688
Contributions from Developers.....	116,710	-	116,710
Contributions from Customers.....	1,235,252	-	1,235,252
Unrealized Loss on Marketable Investments.....	-	-	-
Loss on Disposal of Fixed Assets.....	(220,883)	-	(220,883)
Interest and Fiscal Charges.....	(953,671)	-	(953,671)
Other Non-Operating Revenues.....	16,656	3,346	20,002
Total Non-Operating Revenues (Expenses).....	<u>547,752</u>	<u>19,829</u>	<u>567,581</u>
Income (Loss) Before Operating Transfers.....	1,513,026	(223,165)	1,289,861
Operating Transfers In.....	6,022	110,000	116,022
Operating Transfers Out.....	(1,022)	-	(1,022)
Net Income (Loss).....	1,518,026	(113,165)	1,404,861
Retained Earnings (Deficit) - Beginning of Year - Restated (Note 3).....	9,228,873	(406,205)	8,822,668
Retained Earnings (Deficit) - End of Year.....	<u>10,746,899</u>	<u>(519,370)</u>	<u>10,227,529</u>
Contributed Capital - Beginning of Year .....	19,117,419	-	19,117,419
Contributions During the Year:			
Other Funds .....	988,663	-	988,663
Contributed Capital - End of Year .....	<u>20,106,082</u>	<u>-</u>	<u>20,106,082</u>
Total Fund Equity (Deficit) - End of Year .....	<u>\$ 30,852,981</u>	<u>\$ (519,370)</u>	<u>\$ 30,333,611</u>

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

<b>Component Unit</b>	<b>TOTALS REPORTING ENTITY (Memorandum Only)</b>
<b>Fairfield Industries Incorporated</b>	
\$ 321,584	\$ 9,148,591
272,260	272,260
2,953	2,953
<u>\$ 596,797</u>	<u>\$ 9,423,804</u>
347,447	1,142,047
73,365	287,946
110,820	1,850,212
-	4,048,369
30,580	228,684
10,784	109,162
26,716	1,038,019
<u>599,712</u>	<u>8,704,439</u>
<u>(2,915)</u>	<u>719,365</u>
6,656	252,139
-	124,688
-	116,710
-	1,235,252
(25,927)	(25,927)
-	(220,883)
-	(953,671)
-	20,002
<u>(19,271)</u>	<u>548,310</u>
(22,186)	1,267,675
-	116,022
-	(1,022)
(22,186)	1,382,675
<u>354,925</u>	<u>9,177,593</u>
<u>332,739</u>	<u>10,560,268</u>
-	19,117,419
<u>-</u>	<u>988,663</u>
<u>-</u>	<u>20,106,082</u>
<u>\$ 332,739</u>	<u>\$ 30,666,350</u>

# Fairfield County, Ohio

## ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2002 - Primary Government  
For the Year Ended June 30, 2002 - Component Unit

	Proprietary Fund Types		TOTALS
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows From Operating Activities</b>			
Cash Received from Customers.....	\$ 4,059,637	\$ -	\$ 4,059,637
Cash Received from Customers and Donations.....	-	-	-
Cash Received from Quasi-External Operating Transactions with Other Funds .....	-	4,583,980	4,583,980
Cash Payments for Employee Services and Benefits.....	(1,050,006)	-	(1,050,006)
Cash Payments for Goods and Services.....	(986,602)	(719,531)	(1,706,133)
Cash Payments for Claims.....	-	(3,890,039)	(3,890,039)
Other Operating Expenses.....	(98,285)	(93)	(98,378)
Other Non-Operating Revenues.....	16,656	3,346	20,002
Customer Deposits Received.....	101,091	-	101,091
Customer Deposits Returned.....	(63,000)	-	(63,000)
Net Cash Provided By (Used For) Operating Activities.....	1,979,491	(22,337)	1,957,154
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Transfers In.....	8,842	-	8,842
Operating Transfers Out.....	(1,022)	-	(1,022)
Residual Equity Transfers In.....	988,663	-	988,663
Net Cash Provided By Noncapital Financing Activities .....	996,483	-	996,483
<b>Cash Flows From Capital and Related Financing Activities</b>			
Tap-In Fees.....	1,235,252	-	1,235,252
Sale of Fixed Assets.....	142,500	-	142,500
Special Assessments.....	549	-	549
Acquisition of Capital Assets.....	(4,969,562)	-	(4,969,562)
Proceeds from Sale of Notes.....	15,196,632	-	15,196,632
Principal Paid on Capital Leases Payable.....	(5,238)	-	(5,238)
Principal Paid on Notes Payable.....	(10,480,000)	-	(10,480,000)
Principal Paid on EPA Refunding Loan.....	(156,419)	-	(156,419)
Principal Paid on General Obligation Bonds.....	(360,000)	-	(360,000)
Interest Paid on Capital Leases Payable.....	(2,162)	-	(2,162)
Interest Paid on Notes Payable.....	(306,089)	-	(306,089)
Interest Paid on EPA Refunding Loan.....	(79,815)	-	(79,815)
Interest Paid on General Obligation Bonds.....	(545,543)	-	(545,543)
Net Cash Used For Capital and Related Financing Activities .....	(329,895)	-	(329,895)
<b>Cash Flows From Investing Activities</b>			
Purchase of Investments.....	-	-	-
Sale of Investments.....	-	-	-
Interest.....	197,920	17,836	215,756
Net Cash Provided By (Used For) Investing Activities.....	197,920	17,836	215,756
Net Increase (Decrease) in Cash and Cash Equivalents.....	2,843,999	(4,501)	2,839,498
Cash and Cash Equivalents - Beginning of Year.....	7,869,223	439,037	8,308,260
Cash and Cash Equivalents - End of Year.....	\$ 10,713,222	\$ 434,536	\$ 11,147,758

Component Unit Fairfield Industries Incorporated	TOTALS REPORTING ENTITY (Memorandum Only)
\$ -	\$ 4,059,637
314,296	314,296
-	4,583,980
(230,668)	(1,280,674)
(62,330)	(1,768,463)
-	(3,890,039)
(10,784)	(109,162)
-	20,002
-	101,091
-	(63,000)
10,514	1,967,668
-	8,842
-	(1,022)
-	988,663
-	996,483
-	1,235,252
-	142,500
-	549
(22,991)	(4,992,553)
-	15,196,632
-	(5,238)
-	(10,480,000)
-	(156,419)
-	(360,000)
-	(2,162)
-	(306,089)
-	(79,815)
-	(545,543)
(22,991)	(352,886)
(31,448)	(31,448)
1,661	1,661
6,656	222,412
(23,131)	192,625
(35,608)	2,803,890
60,356	8,368,616
\$ 24,748	\$ 11,172,506

(Continued)

# Fairfield County, Ohio

## ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2002 - Primary Government  
For the Year Ended June 30, 2002 - Component Unit

	Proprietary Fund Types		TOTALS
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR)</b>			
<b>OPERATING ACTIVITIES</b>			
Operating Income (Loss).....	\$ 965,274	\$ (242,994)	\$ 722,280
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For)			
Operating Activities:			
Other Non-Operating Revenues .....	16,656	3,346	20,002
Depreciation Expense .....	1,011,303	-	1,011,303
(Increases) Decreases in Assets:			
Accounts Receivable .....	(49,770)	-	(49,770)
Intergovernmental Receivable .....	(11,676)	-	(11,676)
Due from Other Funds .....	(10,925)	-	(10,925)
Materials and Supplies Inventory .....	5,346	-	5,346
Prepays .....	15,912	-	15,912
Increases (Decreases) in Liabilities:			
Accounts Payable .....	(36,748)	-	(36,748)
Contracts Payable .....	73,990	-	73,990
Accrued Wages and Benefits .....	1,070	-	1,070
Compensated Absences Payable .....	(37,008)	-	(37,008)
Due to Other Funds .....	(129)	-	(129)
Intergovernmental Payable .....	(1,895)	-	(1,895)
Deferred Revenue .....	-	58,981	58,981
Claims Payable .....	-	158,330	158,330
Customer Deposits .....	38,091	-	38,091
Net Cash Provided By (Used For) Operating Activities .....	<u>\$ 1,979,491</u>	<u>\$ (22,337)</u>	<u>\$ 1,957,154</u>

### Noncash Capital Financing Activities:

Developers contributed \$66,676 and \$50,034 in the form of sewer lines and water lines, respectively, during 2002.

The Component Unit had unrealized losses on investments of \$25,927.

The Internal Service Fund had an outstanding advance of \$110,000 as of December 31, 2001, to the General Fund which was forgiven in 2002.

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

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(Continued)

Exhibit A-5

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<u>Component Unit Fairfield Industries Incorporated</u>	<u>TOTALS REPORTING ENTITY (Memorandum Only)</u>
\$ (2,915)	\$ 719,365
-	20,002
26,716	1,038,019
(10,241)	(60,011)
-	(11,676)
-	(10,925)
67	5,413
2,113	18,025
(3,860)	(40,608)
-	73,990
(1,366)	(296)
-	(37,008)
-	(129)
-	(1,895)
-	58,981
-	158,330
-	38,091
<u>\$ 10,514</u>	<u>\$ 1,967,668</u>

# Fairfield County, Ohio

## ALL PROPRIETARY FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 3,568,314	\$ 4,093,662	\$ 525,348
Tap-In Fees.....	1,195,000	1,233,542	38,542
Penalties.....	67,000	65,476	(1,524)
Deposits.....	75,000	101,091	26,091
Special Assessments.....	549	549	-
Grants.....	381,722	-	(381,722)
Proceeds of Notes.....	13,758,278	6,500,000	(7,258,278)
Sales of Fixed Assets.....	-	142,500	142,500
Other Non-Operating Revenues.....	606,200	16,656	(589,544)
Interest.....	17,459	115,176	97,717
<b>Total Revenues.....</b>	<b>19,669,522</b>	<b>12,268,652</b>	<b>(7,400,870)</b>
<b>EXPENSES</b>			
Personal Services.....	864,300	830,538	33,762
Fringe Benefits.....	244,400	219,468	24,932
Contractual Services.....	3,115,048	2,060,511	1,054,537
Claims.....	-	-	-
Materials and Supplies.....	294,800	225,648	69,152
Deposits.....	67,000	67,000	-
Other Operating Expenses.....	182,910	175,865	7,045
Capital Outlay.....	16,220,125	8,610,115	7,610,010
<b>Total Expenses.....</b>	<b>20,988,583</b>	<b>12,189,145</b>	<b>8,799,438</b>
Excess of Revenues Over (Under) Expenses.....	(1,319,061)	79,507	1,398,568
Operating Transfers In.....	383,687	7,820	(375,867)
Operating Transfers Out.....	(2,614,088)	(2,527,569)	86,519
Excess of Revenues Under Expenses and Operating Transfers .....	(3,549,462)	(2,440,242)	1,109,220
Fund Equity - Beginning of Year.....	4,626,568	4,626,568	-
Prior Year Encumbrances Appropriated.....	1,916,616	1,916,616	-
<b>Fund Equity - End of Year.....</b>	<b>\$ 2,993,722</b>	<b>\$ 4,102,942</b>	<b>\$ 1,109,220</b>

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



Internal Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 4,559,924	\$ 4,583,980	\$ 24,056	\$ 8,128,238	\$ 8,677,642	\$ 549,404
-	-	-	1,195,000	1,233,542	38,542
-	-	-	67,000	65,476	(1,524)
-	-	-	75,000	101,091	26,091
-	-	-	549	549	-
-	-	-	381,722	-	(381,722)
-	-	-	13,758,278	6,500,000	(7,258,278)
-	-	-	-	142,500	142,500
3,346	3,346	-	609,546	20,002	(589,544)
15,790	17,836	2,046	33,249	133,012	99,763
<u>4,579,060</u>	<u>4,605,162</u>	<u>26,102</u>	<u>24,248,582</u>	<u>16,873,814</u>	<u>(7,374,768)</u>
-	-	-	864,300	830,538	33,762
-	-	-	244,400	219,468	24,932
727,338	727,338	-	3,842,386	2,787,849	1,054,537
4,283,071	3,890,039	393,032	4,283,071	3,890,039	393,032
-	-	-	294,800	225,648	69,152
-	-	-	67,000	67,000	-
800	93	707	183,710	175,958	7,752
-	-	-	16,220,125	8,610,115	7,610,010
<u>5,011,209</u>	<u>4,617,470</u>	<u>393,739</u>	<u>25,999,792</u>	<u>16,806,615</u>	<u>9,193,177</u>
(432,149)	(12,308)	419,841	(1,751,210)	67,199	1,818,409
-	-	-	383,687	7,820	(375,867)
-	-	-	(2,614,088)	(2,527,569)	86,519
(432,149)	(12,308)	419,841	(3,981,611)	(2,452,550)	1,529,061
436,525	436,525	-	5,063,093	5,063,093	-
2,512	2,512	-	1,919,128	1,919,128	-
<u>\$ 6,888</u>	<u>\$ 426,729</u>	<u>\$ 419,841</u>	<u>\$ 3,000,610</u>	<u>\$ 4,529,671</u>	<u>\$ 1,529,061</u>

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# Fairfield County, Ohio

## NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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**Fairfield County, Ohio**  
**Notes to the General Purpose Financial Statements**  
December 31, 2002

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**NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION**

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

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

**A. Reporting Entity**

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

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

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

**Discretely Presented Component Units.** The component unit column in the Combined Financial Statements identifies the financial data of the County's Component Units, Fairfield Industries, Inc. and Fairfield County Transportation Improvement District. They are reported separately to emphasize that they are legally separate from the County.

**Fairfield Industries, Inc.** Fairfield Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. Fairfield Industries, Inc., under a contractual agreement with the Fairfield County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Fairfield County. Based on the significant services and resources provided by the County to Fairfield Industries, Inc. and their sole purpose of providing assistance to the retarded and handicapped adults of Fairfield County, Fairfield Industries, Inc. is reflected as a component unit of Fairfield County. Fairfield Industries, Inc. operates on a fiscal year ending June 30. The financial statements of Fairfield Industries, Inc. were prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 29. The operating statement of Fairfield Industries, Inc. is presented at the object level. Fairfield Industries, Inc. is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from the Fairfield Industries, Inc., 219 North Columbus Street, Lancaster, Ohio 43130.

**Fairfield County Transportation Improvement District.** 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

**Fairfield County, Ohio**  
**Notes to the General Purpose Financial Statements**  
December 31, 2002

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**NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)**

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 preservation of jobs. The Transportation Improvement District generates revenues from public and private contributions. For 2002, the revenues consisted of interest earnings and a \$100,000 contribution from the County. The Transportation Improvement District has agreed that as outside revenues are received in the future the County's contributions may be repaid. Financial information can be obtained from the Fairfield County Transportation Improvement District, 407 East Main Street, Lancaster, Ohio 43130.

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

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

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

The County is associated with certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Venture, or Pools. These organizations are presented in Notes 21 through 24. The organizations are:

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

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult, and Children First Council, Fairfield County Agency Transportation System, Inc., Fairfield-Hocking Major Crimes Investigation Unit, Fairfield County Historical Parks Commission, and the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System are presented as agency funds of the County because the County Auditor is the fiscal agent for these organizations.

**Fairfield County, Ohio**  
**Notes to the General Purpose Financial Statements**  
December 31, 2002

---

**NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)**

**B. Fund Accounting**

The County uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary, and fiduciary.

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

**General Fund.** This fund is used to account for all financial resources of the County 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.

**Special Revenue Funds.** These funds are used to account for the proceeds of specific revenue sources (other than the major capital projects) that are legally restricted to expenditure for specified purposes.

**Debt Service Funds.** These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligations principal, interest, and related costs and special assessment long-term obligations principal, interest, and related costs.

**Capital Projects Funds.** These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Proprietary Fund Types**

The proprietary funds are used to account for the County's ongoing activities that are similar to those found in the private sector. The following are the County's proprietary fund types:

**Enterprise Funds.** These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Internal Service Fund.** This fund is used to account for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments within the County.

**Fairfield County, Ohio**  
**Notes to the General Purpose Financial Statements**  
December 31, 2002

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**NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)**

**Fiduciary Fund Types**

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the County's fiduciary fund type:

**Agency Funds.** These funds are purely custodial in nature (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group.** The general fixed assets account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary funds.

**General Long-Term Obligations Account Group.** The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to Generally Accepted Accounting Principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial Accounting Standards Board statements and interpretations issued prior to November 30, 1989, to proprietary activities provided they do not conflict with Governmental Accounting Standards Board statements and interpretations. Information in the Notes to the Financial Statements relates in general to the Primary Government. Information related to the operation of Fairfield Industries, Inc. and Transportation Improvement District (Component Units) are specifically identified.

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

**A. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund types operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental and agency funds. The full accrual basis of accounting is followed for the proprietary funds.

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 County, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, permissive sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from sales tax is recognized in the year in which the sale takes place. Revenue from grants, entitlements, and donations 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, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange 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: earnings on investments, sales taxes (see Note 8), hotel/motel lodge tax, federal and state grants and subventions, and charges for current services.

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2002, but which were levied to finance 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses are recognized on a full accrual basis 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. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

The Transportation Improvement District accounts for its operations on a modified accrual basis similar to the governmental funds of the County.

Fairfield Industries, Inc. accounts for its operations on a full accrual basis similar to the proprietary funds of the County.



**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

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

The Select Traffic Enforcement Program and the Cops Universal Hiring Special Revenue Funds and the Job and Family Services Relocation Capital Projects Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. Budgetary information for Fairfield Industries, Inc. (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records. The Transportation Improvement District (Component Unit) was not required to follow Ohio Revised Code guidelines for budgeting; therefore, no budgetary statements are presented.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid. The County had advances in and advances out for the General Fund, Special Revenue Funds, and Capital Projects Funds.

**Tax Budget**

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Appropriations**

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures that appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

**Encumbrances**

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the Non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations.

On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the Notes to the Financial Statements for proprietary funds.

**Lapsing of Appropriations**

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not re-appropriated.

**Budgetary Basis of Accounting**

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the GAAP basis, the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts and disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budgetary Basis), All Governmental Fund Types (Exhibit A-3) and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budgetary Basis), All Proprietary Fund Types (Exhibit A-6) are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budgetary basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budgetary basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budgetary basis) rather than as a reservation of fund balance for governmental fund types (GAAP).

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

basis). Material encumbrances are disclosed in the Notes to the Financial Statements for proprietary fund types (GAAP basis).

4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budgetary basis) rather than as balance sheet transactions (GAAP basis).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budgetary basis) rather than as balance sheet transactions (GAAP basis).
6. Principal and interest payments on debt obligations are reported in debt service funds on the operating statements (budgetary basis) rather than in the funds receiving those proceeds or responsible for making the debt payments (GAAP basis).

**C. Cash and Cash Equivalents**

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

During 2002, investments were limited to STAR Ohio, repurchase agreements, money market mutual funds, nonparticipating certificates of deposit, and federal agency securities.

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2002. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2002.

Investment procedures are restricted by the provisions of the Ohio Revised Code. During 2002, interest was distributed to the General Fund, certain special revenue funds, capital projects funds, debt service funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2002 amounted to \$1,833,515, which includes \$1,484,927 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 in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

The County presents "cash and cash equivalents with fiscal agents" on the combined balance sheet. This money is held by the City of Lancaster, which is the fiscal agent of the Community Corrections Special Revenue Fund grant.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, 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.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. 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 payables, collectibility.

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

**E. Inventory of Supplies**

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory of Fairfield Industries, Inc. is stated at the lower of cost or market on a first-in, first-out basis for inventory purchased, and at the lower of an estimated purchase cost or market on a first-in, first-out basis for donated inventory.

**F. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded 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.

**G. Interfund Assets and Liabilities**

Amounts owed to a particular fund by another fund for goods or services rendered are classified as "Due from Other Funds/Due to Other Funds." The agency funds receive all tax collections (including the County's portion) within the County and then distributes them to the political subdivisions. Therefore, receivables for the County's portion of property taxes, special assessments, and outstanding court costs were reported as Due from Other Funds in the governmental fund types. Their corresponding payables were reported as Due to Other Funds in the agency funds.

**H. Restricted Assets**

Certain resources set aside for the enterprise funds are for the repayment of sewer deposits.

**I. Property, Plant, Equipment, and Depreciation**

**1. General Fixed Assets Account Group**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the General Fixed Assets Account Group at historical cost or estimated historical cost. Assets in the General Fixed Assets Account Group are not depreciated. The County maintains a capitalization threshold of five thousand dollars.

**Fairfield County, Ohio**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements that extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the General Fixed Assets Account Group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

**2. Enterprise Fund Fixed Assets**

Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year.

Depreciation in the proprietary fund types and in Fairfield Industries, Inc. has been provided on a straight-line basis over the following estimated useful lives:

<b>Description</b>	<b>Primary Government Estimated Lives</b>	<b>Component Unit Estimated Lives</b>
Infrastructure .....	50 years	N/A
Buildings .....	30 years	N/A
Land Improvements.....	5 years	5 years
Office Furniture.....	10 years	5 - 12 years
Machinery and Radio Equipment.....	10 years	5 - 12 years
Construction Equipment .....	8 years	5 - 12 years
Computer and Automotive Equipment.....	5 years	5 - 12 years

**3. Valuation**

County fixed asset values initially were determined at December 31, 1988, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

The Fairfield Industries, Inc. fixed asset values were determined at original acquisition costs when purchased.

**J. Compensated Absences**

Vacation benefits and compensation time are accrued 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.

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

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Accrued and Long-Term Obligations**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions are reported as a liability in the General Long-Term Obligations Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases, and long-term loans are recognized as a liability of the General Long-Term Obligations Account Group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally Accepted Accounting Principles require the allocation of the debt liability among the appropriate funds and the General Long-Term Obligations Account Group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, a portion of the County's Debt Service Fund has been split among the appropriate funds and General Long-Term Obligations Account Group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

**L. Reserves and Contributed Capital**

The County records reservations for portions of fund balance that are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Unreserved fund balance indicates that portion of fund equity that is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, unclaimed monies, and loans. By law, unclaimed monies are not available for appropriation until five years have elapsed.

Contributed capital is recorded in proprietary funds that have received contributions from customers, developers, other funds, and the receipt of capital grants prior to 2001. Capital contributions from customers, developers, and capital grants received beginning in 2001 have been recorded as revenues and are reported as increases in retained earnings based on new guidelines established by GASB Statement 33, "Accounting and Reporting for Nonexchange Transactions." Capital contributions from other funds are still recorded as contributed capital.

**M. Interfund Transactions**

During the course of normal operations the County had numerous transactions between funds. The most significant include operating transfers and reimbursements.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

**Fairfield County, Ohio**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

3. Permanent transfers of resources from one fund to another due to fund closures or other unusual purposes are recorded as residual equity transfers. During 2002, residual equity transfers in and out did not equal due to a residual equity transfer into the Water Enterprise Fund which was reclassified to contributed capital from other funds. Bond anticipation notes were previously issued in the Water Enterprise Fund for the construction of water lines. After completion of the project in 2002, a special assessment was charged back to the land owners and special assessment bonds were issued. The proceeds were transferred from the Special Assessment 2002 High Service Area and Special Assessment Little Walnut Water Debt Service Funds to the Water Enterprise Fund to pay off part of the outstanding bond anticipation notes.

**N. Unamortized Issuance Costs**

Issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Issuance costs are recorded as "Deferred Charges" on the Combined Balance Sheet.

**O. Total Columns on General Purpose Financial Statements**

Total Columns on the General Purpose Financial Statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with Generally Accepted Accounting Principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

When the title of a statement indicates a Component Unit is included, two total columns are provided. The first, captioned "Primary Government" indicates that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented Component Units (see Note 1). The Total Column of statements that do not include a Component Unit have no additional caption.

**NOTE 3 – CHANGES IN FUND BALANCE/RETAINED EARNINGS AND ACCOUNTING PRINCIPLES**

In the prior year, cash was understated in a special revenue fund segregated bank account. The correction caused a change in the excess of revenues and other financing sources over (under) expenditures and other uses as previously reported for the year ended December 31, 2001:

	Special Revenue
Excess as previously reported.....	\$1,637,642
Understatement of Cash in Segregated Accounts..	<u>41,602</u>
Restated amount for the year ended December 31, 2001.....	<u>\$1,679,244</u>

The understatement of cash in the special revenue funds had the following effect on fund balance as previously reported for the year ended December 31, 2001:

	Special Revenue
Amount as previously reported.....	\$18,641,145
Understatement of Cash in Segregated Accounts..	<u>41,602</u>
Restated amount for the year ended December 31, 2001.....	<u>\$18,682,747</u>

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 3 – CHANGES IN FUND BALANCE/RETAINED EARNINGS AND ACCOUNTING PRINCIPLES (CONTINUED)

During 2002, the County implemented a new fixed asset policy which increased the capitalization threshold of fixed assets from one thousand dollars to five thousand dollars. The fixed asset policy change had the following effect on retained earnings as it was previously reported as of December 31, 2001:

	<u>Enterprise</u>
Balance as previously reported.....	\$9,375,667
Fixed asset threshold change.....	<u>(146,794)</u>
Restated amount for the year ended December 31, 2001.....	<u>\$9,228,873</u>

As a result of increasing the threshold for fixed assets, the amount reported in the General Fixed Assets Account Group as of December 31, 2001, was decreased from \$44,256,677 to \$42,149,594.

### NOTE 4 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS

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

<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>				
<b>Governmental Funds Types</b>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis .....	\$198,498	\$1,448,775	\$ 885,140	\$5,609,551
Net Adjustment for Revenue Accruals .....	20,041	(319,291)	(29,756)	(50,671)
Beginning of Year:				
Unreported Cash and Interest .....	84,975	769,970	—	—
GASB 31 Adjustment .....	123,816	—	—	—
Segregated Accounts .....	113,980	180,183	—	—
Prepaid Items .....	228,133	245,457	—	—
End of Year:				
Unreported Cash and Interest .....	(80,922)	(466,463)	—	—
GASB 31 Adjustment .....	(230,718)	—	—	—
Segregated Accounts .....	(129,844)	(181,483)	—	—
Prepaid Items .....	(313,573)	(361,628)	—	—
Adjustment for Revolving Loans.....	—	94,520	—	—
Advances In .....	1,016,104	821,248	—	141,221
Operating Transfers In reclassified to Residual Equity Transfers In.....	636,880	4,848	—	—
Perspective Differences to Revenues:				
Note Proceeds – reclassified from debt service funds to capital projects funds that are shown as a long term liability .....	—	—	8,375,000	(8,375,000)
Note Proceeds – reclassified from debt Service funds to capital projects funds that are shown as fund liability .....	—	—	1,100,000	—
Note Proceeds – reclassified from debt service funds to enterprise funds .....	—	—	8,696,632	—
Operating Transfers In – reclassified to show debt service activity in capital projects funds .....	\$ —	\$ —	\$ 1,925,352	(\$1,812,352)



**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 4 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS (CONTINUED)**

**Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses  
Governmental Funds Types (Continued)**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Perspective Differences to Revenues: (Continued)				
Operating Transfers In – reclassified to show debt service activity in the enterprise funds .....	\$ —	\$ —	\$ 2,527,569	\$ —
Revenues reclassified from debt debt service to enterprise funds .....	—	—	81,140	—
Net Adjustment for Expenditure Accruals .....	(429,972)	33,864	—	1,166,969
Perspective Differences to Expenditures:				
Debt Principal Retirement reclassified from debt service to capital projects funds .....	—	—	(11,075,000)	—
Debt Principal Retirement reclassified from debt service to enterprise funds .....	—	—	(10,996,419)	—
Interest and Fiscal Charges - reclassified to capital projects funds from debt service funds .....	—	—	(325,352)	260,572
Interest and Fiscal Charges - reclassified to enterprise funds from debt service funds .....	—	—	(906,573)	—
Operating Transfers Out – reclassified to show debt service activity in the capital projects funds .....	—	—	—	(113,000)
Advances Out.....	(934,221)	(973,552)	—	(70,800)
Operating Transfers Out - 2001 outstanding advance forgiven 2002 .....	110,000	—	—	—
Operating Transfers Out – removed due to reversing journal entry of a prior year payable .....	(2,820)	—	—	—
Operating Transfers Out reclassified to Residual Equity Transfers Out.....	—	(15)	—	(641,713)
Adjustment for Non-Budgeted Funds .....	—	(127,401)	—	—
Encumbrances .....	<u>(1,594,073)</u>	<u>(2,523,214)</u>	<u>—</u>	<u>(4,962,045)</u>
Budget Basis .....	<u>(\$1,183,716)</u>	<u>(\$1,354,182)</u>	<u>\$ 257,733</u>	<u>(\$8,847,268)</u>

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 4 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS (CONTINUED)**

**Net Income (Loss) Excess of Revenues Under Expenses and Operating Transfers  
Proprietary Fund Types**

	<u>Enterprise</u>	<u>Internal Service</u>
GAAP Basis.....	\$1,518,026	(\$113,165)
Net Adjustment for Revenue Accruals .....	(280,513)	60,334
Beginning of Year:		
Segregated Accounts .....	485,508	—
Prepaid Items .....	27,224	—
End of Year:		
Segregated Accounts .....	(364,447)	—
Prepaid Items .....	(11,312)	—
Utility Deposits.....	34,091	—
Note Proceeds.....	6,500,000	—
Special Assessments .....	549	—
Operating Transfer In – removed due to reversing of a prior year receivable.....	2,820	—
Contributions from Developers.....	(116,710)	—
Perspective Differences to Revenues:		
Revenues reclassified from debt service to enterprise Funds .....	(81,140)	—
Net Adjustment for Expense Accruals.....	171,226	158,330
Depreciation .....	1,011,303	—
Interest and Fiscal Charges .....	47,098	—
Capital Outlay.....	(4,969,562)	—
Loss on Disposal of Fixed Assets .....	220,883	—
Operating Transfers Out – 2001 outstanding advance forgiven in 2002.....	—	(110,000)
Perspective Differences to Expenses:		
Interest and Fiscal Charges – reclassified from debt debt service to enterprise funds .....	906,573	—
Operating Transfers Out - due to fund reclassification from debt service funds .....	(2,527,569)	—
Encumbrances .....	<u>(5,014,290)</u>	<u>(7,807)</u>
Budget Basis .....	<u>(\$2,440,242)</u>	<u>(\$12,308)</u>

**NOTE 5 – FUND DEFICITS**

The following funds had a deficit fund balance/retained earnings as of December 31, 2002:

	<u>Deficit Fund Balances/ Retained Earnings</u>
<b>Special Revenue Funds</b>	
Community Services .....	(\$859,534)
Major Crimes Unit Grant .....	(25,000)
<b>Capital Projects Funds</b>	
Federal Funds - Airport.....	(29,910)
Airport Hangar Construction.....	(\$1,029,741)

# Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

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## NOTE 5 – FUND DEFICITS (CONTINUED)

### Internal Service Fund

Self-Funded Health Insurance ..... (\$519,370)

The deficits in the Special Revenue, Federal Funds – Airport Capital Projects, and the Internal Service Funds are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur. The deficit in the Airport Hanger Construction Capital Projects Fund is the result of the issuance of notes to finance the projects and the recognition of payables in accordance with GAAP. Once the notes are retired, the deficit will be eliminated in the Airport Hanger Construction Capital Projects Fund.

## NOTE 6 – DEPOSITS AND INVESTMENTS

### A. Primary Government

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)**

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) of this section or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand.** At year end, the County had \$660,176 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

**Cash with Fiscal Agents.** At year end, the County had \$21,333 in cash with fiscal agents, which is included on the balance sheet of the County as "cash and cash equivalents with fiscal agents." The \$21,333 was included in the Community Corrections Special Revenue Fund, which was held by the City of Lancaster, fiscal agent, in a pooled account of the City's monies and therefore cannot be classified by risk under GASB Statement 3. To obtain information about the City of Lancaster, write to City of Lancaster, 104 East Main Street, Lancaster, Ohio 43130.

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

**Deposits.** At year end the carrying amount of the County's deposits was \$13,110,273 and the bank balance was \$13,913,846. Of the bank balance:

1. \$1,144,953 was covered by federal depository insurance; and
2. \$12,768,893 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments.** The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio and money market mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)**

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
STAR Ohio.....	\$ —	\$ —	\$21,825,228	\$21,825,228
Federal Home Loan Bank Notes.....	4,070,621	—	4,070,621	4,070,621
Federal National Mortgage Association Notes .....	8,000,000	—	8,000,000	8,000,000
Federal National Mortgage Association Discount Notes .....	1,996,505	—	1,996,505	1,996,505
Federal Home Loan Mortgage Corporation Notes .....	3,562,522	—	3,562,522	3,562,522
Federal Home Loan Mortgage Corporation Discount Notes .....	987,831	—	987,831	987,831
Federal Farm Credit Bank.....	2,043,499	—	2,043,499	2,043,499
Money Market Mutual Funds.....	—	—	524	524
Repurchase Agreements .....	<u>—</u>	<u>4,626,630</u>	<u>4,626,630</u>	<u>4,627,907</u>
Total .....	<u>\$20,660,978</u>	<u>\$4,626,630</u>	<u>\$47,113,360</u>	<u>\$47,114,637</u>

The federal agency securities have maturities ranging from February 2003 to May 2005.

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9.....	\$60,905,142	\$ —
Undeposited Cash .....	(660,176)	—
Cash with Fiscal Agents.....	(21,333)	—
Investments:		
STAR Ohio .....	(21,825,228)	21,825,228
Federal Home Loan Bank Notes.....	(4,070,621)	4,070,621
Federal National Mortgage Association Notes.....	(8,000,000)	8,000,000
Federal National Mortgage Association Discount Notes.....	(1,996,505)	1,996,505
Federal Home Loan Mortgage Corporation Notes .....	(3,562,522)	3,562,522
Federal Home Loan Mortgage Corporation Discount Notes .....	(987,831)	987,831
Federal Farm Credit Bank.....	(2,043,499)	2,043,499
Money Market Mutual Funds.....	(524)	524
Repurchase Agreements .....	<u>(4,626,630)</u>	<u>4,626,630</u>
GASB Statement 3.....	<u>\$13,110,273</u>	<u>\$47,113,360</u>

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)

#### B. Component Units

At year end, Fairfield Industries, Inc. had cash on hand of \$50 and the carrying amount of deposits was \$24,698 and the bank balance was \$24,698. The entire bank balance was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. Cash and deposits of the Fairfield Industries, Inc. are presented on the financial statements as "Cash and Cash Equivalents In Segregated Accounts" and "Segregated Investments." The money market mutual fund and mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	<u>Category 2</u>	<u>Carrying and Market Value</u>
Federal Home Loan Bank Notes.....	\$10,213	\$ 10,213
Money Market Mutual Fund.....	—	10,467
Corporate Bonds and Notes.....	46,843	46,843
Mutual Funds .....	—	135,968
Total .....	<u>\$57,056</u>	<u>\$203,491</u>
	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9.....	\$24,748	\$203,491
Cash on hand.....	(50)	—
GASB Statement 3.....	<u>\$24,698</u>	<u>\$203,491</u>

The federal agency security matures January 2006 and the corporate bonds and notes maturities range from January 2003 to February 2007.

At year end, the Transportation Improvement District's carrying amount of deposits was \$129,123 and the bank balance was \$143,276. Of the bank balance \$100,000 was covered by federal depository insurance and \$43,276 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

### NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2002 for real and public utility property taxes represents collections of 2001 taxes. Property tax payments received during 2002 for tangible personal property (other than public utility property) is for 2002 taxes.

2002 real property taxes are levied after October 1, 2002, on the assessed value as of January 1, 2002, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2002 real property taxes are collected in and intended to finance 2003.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2002 public utility property taxes became a lien December 31, 2001, are levied after October 1, 2002, and are collected in 2003 with real property taxes.

2002 tangible personal property taxes are levied after October 1, 2001, on the value as of December 31, 2001. Collections are made in 2002. Tangible personal property assessments are 25 percent of true value for machinery and equipment and 24 percent for inventory.

**Fairfield County, Ohio**

Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 7– PROPERTY TAXES (CONTINUED)**

The full tax rate for all County operations for the year ended December 31, 2002, was \$7.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

Real Property .....	\$2,189,802,220
Public Utility Personal Property .....	95,192,990
Tangible Personal Property.....	<u>152,059,287</u>
 Total Assessed Value .....	 <u>\$2,437,054,497</u>

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2002, and for which there is an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2002 operations. The receivable is offset by deferred revenue.

**NOTE 8 – PERMISSIVE SALES AND USE 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. An additional one-fourth of one percent tax was approved by the voters of the County in 1995. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Sales tax revenues that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2002 amounted to \$9,988,804.

**NOTE 9 - RECEIVABLES**

**A. Primary Government:**

Receivables at December 31, 2002, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, land contract sale, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$432,151 and \$194,185 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. All receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 9 – RECEIVABLES (CONTINUED)

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>		<u>Amount</u>
<b>General Fund:</b>		<b>Special Revenue Funds (continued):</b>	
Indigent Fee Reimbursement.....	\$ 183,890	Mental Health House Bill 484 .....	\$ 10,827
Sheriff Services .....	23,267	Mental Health Children Adolescent	
Municipal Court Fines .....	18,487	Block Grant .....	9,889
Election Expense.....	13,130	Children Services ESSA Grants .....	8,833
Miscellaneous Reimbursements.....	9,724	Municipal Court Fines .....	8,424
IV-D Contract.....	<u>6,523</u>	Transportation Coordination Grant.....	7,033
Total General Fund .....	<u>255,021</u>	Mental Health Capacity Expansion.....	3,090
		MR/DD Aide Reimbursement .....	2,869
<b>Special Revenue Funds:</b>		MR/DD Mechanics Wages .....	2,264
Motor Vehicle License Tax.....	1,658,785	Emergency Planning Grant.....	2,078
Mental Health State Subsidy.....	1,238,028	Mental Health Medicaid to Medicare	
Community Development		Crossover.....	1,986
Block Formula Grants .....	718,175	School Lunch Program .....	1,297
Gas Tax .....	672,753	Job and Family Services Incentive	
Mental Health Title XIX.....	508,541	Adjustment .....	1,248
Children Services IV-E Training		Children Services Chaffee Allocation.....	1,046
And Administration .....	367,444	Mental Health Consultation Grant .....	817
Home Grant Program.....	363,126	Cluster Reimbursement.....	796
MR/DD Title XIX .....	340,804	MR/DD Rehabilitative	
Reclaim Ohio Grant.....	270,408	Services Commission .....	673
MR/DD Education Grant .....	265,810	School Lunch Payments .....	427
Children Services Child		Homestead and Rollback .....	323
Protection Allocation .....	265,390	Indigent Children Drivers .....	<u>175</u>
Community Housing Improvement		Total Special Revenue Funds .....	<u>8,292,830</u>
Program.....	238,001		
Mental Health SAPT Block Grants.....	227,870	<b>Capital Projects Funds:</b>	
Children Services IV-E Waiver .....	217,081	Federal Airport Grant .....	38,043
Child Support Enforcement		State Airport Grant .....	<u>9,871</u>
Agency Advancement .....	154,778	Total Capital Projects Funds .....	<u>47,914</u>
Adoption Reimbursement .....	105,622		
Adult Community Based Corrections.....	78,095	Enterprise Funds:	
MR/DD Title XX .....	57,856	Sewer Issue II Liberty Township Project .	124,688
Title VI-B.....	56,354	Water Fees .....	9,881
Mental Health Title XIX.....	49,775	Sewer Fees .....	<u>1,795</u>
State Victims Assistance Act.....	49,769	Total Enterprise Funds .....	<u>136,364</u>
Major Crimes Unit Grant .....	44,382	<b>Agency Funds:</b>	
Mental Health Title XX.....	36,304	Homestead and Rollback .....	5,590,859
Community Corrections.....	34,339	Local Government.....	2,795,850
Job and Family Services reimbursements	30,548	Library and Local	
Drug Abuse Resistance Education .....	29,266	Government Assistance.....	2,652,411
Mental Health Community Plan Grant .....	26,817	Local Government	
Emergency Management Grant.....	26,673	Revenue Assistance .....	628,750
Mental Health Per Capita.....	22,562	Personal Property Exemption .....	623,378
Mental Health Community Prevention .....	20,000	Motor Vehicle License Tax .....	397,316
Social Security.....	17,615	Gasoline Proceeds.....	316,244
Litter Control Grant.....	12,783	Undivided Property Tax Replacement....	102,700
Mental Health Tanf Treatment .....	11,593	Permissive Sales Tax Levies.....	<u>30,697</u>
Ohio Children's Trust Grant .....	\$ 11,388	Total Agency Funds .....	<u>13,138,205</u>
		Total Intergovernmental Receivables.....	<u>\$21,870,334</u>



## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 9 – RECEIVABLES (CONTINUED)

#### B. Component Unit:

Fairfield Industries, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible; therefore, no allowance for doubtful accounts has been recorded.

### NOTE 10 – FIXED ASSETS

A summary of the enterprise funds' and Fairfield Industries, Inc. fixed assets at December 31, 2002, is presented:

	<u>Primary Government</u>	<u>Fairfield Industries, Inc. (Component Unit)</u>
Land .....	\$ 1,520,787	\$ —
Buildings .....	10,832,487	37,014
Improvements Other than Buildings....	35,492,339	—
Equipment and Furniture .....	209,696	372,438
Vehicles .....	486,829	—
Construction in Progress.....	<u>5,739,873</u>	<u>—</u>
Total .....	54,282,011	409,452
Less Accumulated Depreciation .....	<u>(7,138,883)</u>	<u>(336,904)</u>
Net Fixed Assets .....	<u>\$47,143,128</u>	<u>\$ 72,548</u>

A summary of the changes in general fixed assets during 2002 is presented:

	<u>Balance January 1, 2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2002</u>
Land .....	\$4,086,154	\$ 11,591	\$ 10,906	\$ 4,086,839
Buildings .....	25,450,443	211,438	—	25,661,881
Improvements Other than Buildings .....	1,831,048	565,277	—	2,396,325
Machinery and Equipment .....	4,689,499	227,051	45,307	4,871,243
Furniture and Fixtures .....	352,793	67,617	5,736	414,674
Vehicles .....	5,286,968	854,055	339,294	5,801,729
Construction in Progress.....	452,689	3,425,885	356,061	3,522,513
Investment in Joint Venture .....	<u>0</u>	<u>954,141</u>	<u>0</u>	<u>954,141</u>
Total .....	<u>\$42,149,594</u>	<u>\$ 6,317,055</u>	<u>\$ 757,304</u>	<u>\$47,709,345</u>

### NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$2,500 deductible per occurrence. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$200,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for employee benefit liability, \$5,000,000 in excess liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official's error and omission liability, \$1,000,000 for automobile liability, and \$250,000 for uninsured motorist liability.

## Fairfield County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### NOTE 11 – RISK MANAGEMENT (CONTINUED)

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$90,981,349, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses, \$1,658,112 for contractor's equipment, \$1,334,140 for miscellaneous equipment, \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its food stamp program and monies and securities. Crime insurance for potential employee dishonesty is held in the amount of \$1,000,000.

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

For 2002, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 24) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. For Fairfield County, a savings of approximately \$71,951 was realized on the annual premium cost. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

The County has established a limited risk health insurance program that also includes dental and vision insurance for employees. Premiums are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that are available to pay claims, claim reserves, and administrative costs. The Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third party administrator, Managed Care of America, Inc. Managed Care of America, Inc. services all claims submitted to the County by employees. An excess coverage insurance policy covers individual claims in excess of \$100,000 and aggregate claims in excess of \$5,882,675 per year. A liability for unpaid claims costs of \$604,757 has been accrued based on an estimate by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

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### NOTE 11 – RISK MANAGEMENT (CONTINUED)

Changes in the fund's claims liability in 2001 and 2002 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2001	\$493,192	\$3,418,199	\$3,464,964	\$446,427
2002	446,427	4,048,369	3,890,039	604,757

The County pays all elected official bonds by State statute.

### NOTE 12 – RETIREMENT PLANS

#### A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees (sheriff and sheriff deputies) contribute 10.1 percent; all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 8.55 percent of covered salary for 2002, decreased from 9.25 percent in 2001. The County contribution for all law enforcement employees for 2002 was 11.7 percent, decreased from 12.4 percent in 2001. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$2,176,809, \$2,300,720, and \$1,529,930, respectively; 57 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability in the respective funds and the general long-term obligations account group.

#### B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.5 percent, which remained the same from 2001. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2002, 2001, and 2000, were \$42,262, \$43,705, and \$28,239, respectively; 95 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability in the respective fund.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

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### NOTE 13 – POSTEMPLOYMENT BENEFITS

#### A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5.0 percent was the portion that was used to fund health care. For 2001, the employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5.0 percent was used to fund health care. For 2001, the employer contribution rate was 16.7 percent of covered payroll for law enforcement employees; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2001, include a rate of return on investments of 8.0 percent, an annual increase in active employee total payroll of 4.0 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.0 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 402,041. The County's actual contributions for 2002 that were used to fund postemployment benefits were \$1,208,058. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2001, (the latest information available) were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively.

In January 2001, House Bill 416 divided the OPERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1 percent. All other members of the OPERS law enforcement program were placed in a new named public safety division and continue to contribute at 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.7 percent. Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than for OPERS members not covered under this division.

#### B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$20,019 for 2002.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 13 – POSTEMPLOYMENT BENEFITS (CONTINUED)

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002, was \$3.011 billion. For the year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000 and there were 105,300 eligible benefit recipients.

### NOTE 14 – OTHER EMPLOYER BENEFITS

#### A. Compensated Absences

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

#### B. Other Benefits

The County provides life insurance and accidental death and dismemberment insurance to most employees through various life insurance companies.

### NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the General Purpose Financial Statements for the governmental and proprietary funds. The governmental fund items acquired by lease have been capitalized in the General Fixed Assets Account Group in the amount of \$1,233,410 which is equal to the present value of the future minimum lease payments at the time of acquisition. The proprietary fund equipment acquired by lease has been capitalized in the Sewer and Water Enterprise Funds at \$16,588 each, totaling \$33,176 which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation in the Sewer and Water Enterprise Funds for these assets was \$4,423 and \$4,423, respectively.

A corresponding liability was recorded in the General Long-Term Obligations Account Group. Principal payments in 2002 totaled \$427,766. Future minimum lease payments through 2006 are as follows:

<u>Year</u>	<u>Amount</u>
2003 .....	\$391,686
2004 .....	276,970
2005 .....	78,563
2006 .....	<u>5,228</u>
Total .....	752,447
Less: Amount Representing Interest.....	<u>(62,124)</u>
Present Value of Net Minimum Lease Payments.....	<u>\$690,323</u>

A corresponding liability was recorded in the Sewer and Water Enterprise Funds. Principal payments in 2002 were \$2,619 for each fund, totaling \$5,238. Future minimum lease payments through 2006 are as follows:

<u>Year</u>	<u>Sewer Amount</u>	<u>Water Amount</u>
2003 .....	\$5,045	\$5,045
2004 .....	4,036	4,036
2005 .....	4,036	4,036
2006 .....	<u>2,355</u>	<u>2,355</u>
Total .....	15,472	15,472
Less: Amount Representing Interest.....	<u>(2,185)</u>	<u>(2,185)</u>
Present Value of Net Minimum Lease Payments.....	<u>\$13,287</u>	<u>\$13,287</u>

## Fairfield County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

#### NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2002, the County had contractual purchase commitments for thirty-nine projects. The amount for each project is as follows:

<u>Projects</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/02</u>	<u>Amounts Remaining on Contracts</u>
Airport Credit Card Fueling System	General	\$ 2,364	\$ 2,258	\$ 106
Financial Information Management Software Study	General	5,000	—	5,000
Sidewalk Improvements	General	5,250	—	5,250
Administration Facility Elevator Study	General	11,400	—	11,400
Geographical Information System License	General	12,000	—	12,000
Maintenance Facility Improvements	General	12,500	6,000	6,500
Laughlin Building	General	22,846	15,184	7,662
Salary Study	General	23,500	9,489	14,011
Airport Zoning	General	47,500	17,725	29,775
Airport Projects Consulting	General	51,500	15,075	36,425
Facilities Master Plan – Liberty Center	General	106,000	11,315	94,685
Server, Networking Improvements	General	125,419	—	125,419
Real Estate Web Design and Support	Real Estate Assessment	39,000	17,000	22,000
Real Estate Appraisal	Real Estate Assessment	40,000	15,722	24,278
Real Estate Software Support	Real Estate Assessment	81,500	—	81,500
Ewing Street Bridge Improvement	Motor Vehicle	69,638	31,318	38,320
Lithopolis Road Design	Motor Vehicle	70,299	65,101	5,198
Bauman Hill Road Bridge Improvements	Motor Vehicle	70,989	10,648	60,341
Carroll Northern Bridge	Motor Vehicle	72,121	11,087	61,034
Basil West Road Bridge	Motor Vehicle	98,000	81,358	16,642
Horns Mill Road Phase Two	Motor Vehicle	104,615	—	104,615
Lithopolis Road Improvements	Motor Vehicle	158,426	157,375	1,051
Probate Court Document Imaging System	Computer	23,000	—	23,000
Electronic Monitoring	Adult Community Based Corrections	20,000	11,096	8,904
Small Cities Improvements	Community Development Block Grant	209,400	68,758	140,642
Bloom 11 Bridge Replacement	State Capital Improvement Program	177,995	150,996	26,999
Wheeling Road Improvements	State Capital Improvement Program	1,446,155	1,377,482	68,673
Engineer Facility – Liberty Center	Permanent Improvement	812,000	737,953	74,047
Engineer Facility – Liberty Center	West Campus	5,924,063	2,557,171	3,366,892
NPDES Phase II Application	Sewer	20,000	12,226	7,774
Viola Park Area Sanitary Sewer	Sewer	29,390	28,666	724
South Bloom Township Project	Sewer	91,300	31,405	59,895
Utility Geographical Information System	Sewer	226,200	176,025	50,175
Liberty Township Gravity Interceptor	Sewer	394,859	359,625	35,234
Liberty Township Pressure Sewer	Sewer	913,700	328,790	584,910
Sycamore Creek Project	Sewer	1,989,947	1,404,910	585,037
Little Walnut	Water	17,532	14,694	2,838
Water Treatment Plant	Water	85,000	47,100	37,900
Tussing Road Improvements	Water	<u>3,397,000</u>	<u>1,325,384</u>	<u>2,071,616</u>
<b>Totals</b>		<b><u>\$17,007,408</u></b>	<b><u>\$9,098,936</u></b>	<b><u>\$7,908,472</u></b>

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 17 – LONG-TERM OBLIGATIONS**

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

	<u>Original Issuance</u>	<u>Interest Rate</u>	<u>Outstanding 12/31/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/02</u>
<b>General Long-Term Obligations:</b>						
1986 Buckeye Lake Sanitary Sewer Special Assessment Bonds .....	\$510,600	5.00%	\$128,000	\$ —	\$ 25,000	\$ 103,000
1991 Sanitary Sewer System Improvement Special Assessment Bonds	649,885	6.85%	435,000	—	30,000	405,000
2000 High Service Area Special Assessments Bonds .....	643,760	5.35%	595,000	—	55,000	540,000
2002 Little Walnut Area Special Assessment Bond .....	983,367	3.75%	—	<u>983,367</u>	—	<u>983,367</u>
<i>Total Special Assessment Bonds</i> .....			<u>1,158,000</u>	<u>983,367</u>	<u>110,000</u>	<u>2,031,367</u>
1996 Child Support Enforcement Agency Relocation General Obligation Bond .....	465,000	4.65%	395,000	—	20,000	375,000
1996 Laughlin Building General Obligation Bond .....	200,000	4.65%	175,000	—	10,000	165,000
1996 Minimum Security Jail General Obligation Bond .....	2,565,000	4.65%	2,145,000	—	100,000	2,045,000
2001 Job and Family Services Building General Obligation Bond .....	6,930,000	4.00%	<u>6,870,000</u>	—	<u>190,000</u>	<u>6,680,000</u>
<i>Total General Obligation Bonds</i> .....			<u>9,585,000</u>	—	<u>320,000</u>	<u>9,265,000</u>
2001-2002 Geographical Information Digital Orthophotography Bond Anticipation Notes .....	820,000	2.11%	820,000	730,000	820,000	730,000
2002 West Campus Bond Anticipation Notes .....	8,375,000	2.25%	—	8,375,000	—	8,375,000
2002 Multi-County Juvenile Detention Center – County Share Bond Anticipation Notes .....	1,500,000	1.97%	—	<u>1,500,000</u>	—	<u>1,500,000</u>
<i>Total Bond Anticipation Notes</i> .....			<u>820,000</u>	<u>10,605,000</u>	<u>820,000</u>	<u>10,605,000</u>
Compensated Absences .....			2,001,244	1,831,769	1,815,944	2,017,069
Pension Obligation .....			919,335	916,170	919,335	916,170
Capital Leases .....			<u>824,847</u>	<u>293,242</u>	<u>427,766</u>	<u>690,323</u>
<i>Total General Long-Term Obligations</i> .....			<u>15,308,426</u>	<u>14,629,548</u>	<u>4,413,045</u>	<u>25,524,929</u>
<b>Enterprise Fund Obligations:</b>						
Capital Leases .....			<u>31,812</u>	—	<u>5,238</u>	<u>26,574</u>
Compensated Absences .....			<u>101,361</u>	<u>59,757</u>	<u>96,077</u>	<u>65,041</u>
1983 Water System Improvement General Obligation Revenue Bonds .....	300,000	10.00%	130,000	—	10,000	120,000
1993 Water System General Obligation Revenue Bonds .....	920,000	5.55%	880,000	—	5,000	875,000
1993 Water Refunding General Obligation Revenue Bonds .....	845,000	5.30%	335,000	—	80,000	255,000
1999 Water Improvement General Obligation Bonds .....	4,000,000	3.90%	3,997,500	—	100,000	3,897,500
1999 Sewer Improvement General Obligation Bonds .....	4,000,000	3.90%	3,997,500	—	100,000	3,897,500
1993 Sanitary Sewer System Improvement General Obligation Revenue Bonds .....	1,445,000	4.80%	<u>1,025,000</u>	—	<u>65,000</u>	<u>960,000</u>
<i>Total General Obligation Bonds</i> .....			<u>10,365,000</u>	—	<u>360,000</u>	<u>10,005,000</u>
1993 Ohio EPA Refunding Loan .....	3,365,440	3.54%	<u>2,293,417</u>	—	<u>156,419</u>	<u>2,136,998</u>
<i>Total Enterprise Fund Obligations</i> .....			<u>12,791,590</u>	<u>59,757</u>	<u>617,734</u>	<u>12,233,613</u>
<i>Total All Long-Term Obligations</i> .....			<u>\$28,100,016</u>	<u>\$14,689,305</u>	<u>\$5,030,779</u>	<u>\$37,758,542</u>

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)

The Child Support Enforcement Agency Relocation and the Job and Family Services Building general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, respectively, and the Laughlin Building and Minimum Security Jail general obligation bonds will be repaid with General Fund property tax revenues. Child Support Enforcement Agency relocation general obligation bond was issued for building improvements and moving expenses. The Job and Family Services building general obligation bond was issued for the purchase and renovation of a building to be used by the Job and Family Services department. The Laughlin Building general obligation bond was issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bond was issued for the purpose of acquiring, renovating and constructing a County jail facility.

General obligation bonds debt service requirements to maturity in the General Long-Term Obligations Account Group are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003 .....	\$ 345,000	\$ 449,413	\$ 794,413
2004 .....	365,000	434,600	799,600
2005 .....	380,000	418,740	798,740
2006 .....	395,000	402,795	797,795
2007 .....	420,000	385,638	805,638
2008-2012 .....	2,460,000	1,614,161	4,074,161
2013-2017 .....	2,935,000	932,353	3,867,353
2018-2021 .....	<u>1,965,000</u>	<u>251,000</u>	<u>2,216,000</u>
Total.....	<u>\$9,265,000</u>	<u>\$ 4,888,700</u>	<u>\$14,153,700</u>

The Buckeye Lake sanitary sewer special assessment bonds, the sanitary sewer system improvement special assessment bonds, the high service area special assessment bonds, and the Little Walnut area special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. Sanitary sewer system improvement special assessments bonds were issued for property owners to extend tap-in fees over time. The high service area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and wastewater improvements in the Chevington Woods North, Chevington Woods South, Eastchester, and New England Acres areas. The little walnut area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and waterworks improvements in the high service area and little walnut areas. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on either issue.

Special assessment bonded debt service requirements to maturity in the General Long-Term Obligations Account Group are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003 .....	\$ 184,367	\$ 117,375	\$ 301,742
2004 .....	205,000	91,866	296,866
2005 .....	216,000	82,246	298,246
2006 .....	226,000	71,935	297,935
2007 .....	210,000	61,045	271,045
2008-2012 .....	<u>990,000</u>	<u>137,616</u>	<u>1,127,616</u>
Total.....	<u>\$2,031,367</u>	<u>\$ 562,083</u>	<u>\$ 2,593,450</u>

The sewer improvement general obligation bonds and the sanitary sewer system improvement general obligation revenue bonds will be paid from revenues derived by the County from the operation of the sewer system. The water system general obligation revenue bonds, the water system improvement general obligation revenue bonds, the water system refunding general obligation revenue bonds, and the water improvement general obligation bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County.



**Fairfield County, Ohio**

Notes to the General Purpose Financial Statements  
December 31, 2002

**NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)**

The 1999 proceeds of \$4,000,000 for water and \$4,000,000 for sewer improvement general obligation bonds included the issuance costs of \$97,500 for each issue. The proceeds were posted by the County net of the issuance costs. These issuance costs are amortized over the life of the bonds.

Annual debt service requirements to maturity for general obligation revenue bonds are as follows:

<b>Year Ending December 31</b>	<b>Sewer</b>		<b>Water</b>		<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2003 .....	\$ 105,000	\$ 215,463	\$ 200,000	\$ 262,035	\$ 782,498
2004 .....	175,000	235,859	215,000	251,854	877,713
2005 .....	182,500	227,915	222,500	241,035	873,950
2006 .....	192,500	219,425	227,500	229,739	869,164
2007 .....	197,500	210,473	237,500	217,889	863,362
2008-2012 .....	1,157,500	894,432	1,402,500	884,182	4,338,614
2013-2017 .....	1,122,500	585,788	917,500	575,820	3,201,608
2018-2022 .....	1,165,000	306,207	1,165,000	306,207	2,942,414
2023-2024 .....	<u>560,000</u>	<u>29,794</u>	<u>560,000</u>	<u>29,794</u>	<u>1,179,588</u>
Total .....	<u>\$4,857,500</u>	<u>\$ 2,925,356</u>	<u>\$5,147,500</u>	<u>\$ 2,998,555</u>	<u>\$ 15,928,911</u>

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

<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2003 .....	\$ 80,292	\$ 37,825	\$ 118,117
2004 .....	164,873	71,361	236,234
2005 .....	170,761	65,473	236,234
2006 .....	176,859	59,375	236,234
2007 .....	183,175	53,058	236,233
2008-2012 .....	1,018,804	162,365	1,181,169
2013-2014 .....	<u>342,234</u>	<u>12,116</u>	<u>354,350</u>
Total.....	<u>\$2,136,998</u>	<u>\$ 461,573</u>	<u>\$ 2,598,571</u>

The geographical information system digital orthophotography bond anticipation notes issued on January 22, 2001, for \$820,000 matured on January 21, 2002. Bond anticipation notes were reissued on January 18, 2002, for \$730,000 and will mature on January 17, 2003. These notes were issued for the purpose of acquiring digital orthophotography equipment for the County. The notes will be retired from General Fund property tax revenues.

The west campus bond anticipation notes issued on October 10, 2002 for \$8,375,000 will mature on April 15, 2003. Bond anticipation notes were issued for the purpose of acquiring land and a building on West Fair Avenue. This property will renovated and house several county departments and store the Engineer's office equipment. The notes will be retired from lease agreements between the County and its departments and from general revenues of the County.

The multi-county juvenile detention center bond anticipation notes issued on February 14, 2002, for \$1,500,000 will mature on February 13, 2003. Bond anticipation notes were issue for the purpose of paying the County's share of the cost for the new multi-county juvenile detention facility. The notes will be retired from General Fund revenues.

The County will pay compensated absences and the pension obligation from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

The County's overall legal debt margin was \$48,868,395 at December 31, 2002.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)

In 1985 the County issued general obligation bonds to acquire the Pickerington Senior Citizens Center. The building was purchased by Violet Township with an agreement requiring the Township to pay the County the amount of the debt service requirements until the debt had been repaid. During 1993, specific securities were purchased in the amount of \$248,900 to be invested in an irrevocable trust to provide for all future debt service payments. The payment to the escrow agent resulted in an in-substance defeasance of the 1985 Series bonds. As a result, the liability for the 1985 Series bonds was removed from the General Long-Term Obligations Account Group. As of December 31, 2002, \$500 in cash and \$34,580 in investments remained with the escrow agent to retire outstanding bonds in the amount of \$60,000.

As authorized by State statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center, formally known as Lancaster Fairfield Community Hospital, in July 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2002. The amount outstanding at December 31, 2001, is \$23,870,000.

### NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2002, follows:

	<u>Interest Rate</u>	<u>Outstanding December 31, 2001</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding December 31, 2002</u>
<b>Capital Projects Funds</b>					
Airport Hangar .....	2.23%	\$1,200,000	\$ 1,100,000	\$1,200,000	\$ 1,100,000
West Campus Construction .	2.59%	7,300,000	—	7,300,000	—
West Campus Relocation.....	2.59%	<u>2,575,000</u>	<u>—</u>	<u>2,575,000</u>	<u>—</u>
Total Capital Projects Funds		<u>11,075,000</u>	<u>1,100,000</u>	<u>11,075,000</u>	<u>1,100,000</u>
<b>Enterprise Funds</b>					
Little Walnut Water System .	3.80%	1,400,000	—	1,400,000	—
Little Walnut Water System..	2.44%	—	1,200,000	1,200,000	—
Water High Service Area.....	3.10%	2,800,000	—	2,800,000	—
Little Walnut Water System..	2.25%	—	468,550	—	468,550
Water High Service Area.....	2.25%	—	3,498,082	—	3,498,082
Basil Western Water System	2.25%	450,000	350,000	450,000	350,000
Water High Service Area.....	3.10%	1,150,000	—	1,150,000	—
Tussing Road Water .....	2.50%	—	3,400,000	—	3,400,000
Liberty Township Sewer .....	2.50%	—	3,100,000	—	3,100,000
Basil Western Sanitary Sewer	2.25%	600,000	500,000	600,000	500,000
Brookview Sanitary Sewer....	2.25%	1,200,000	1,100,000	1,200,000	1,100,000
Tussing Road Sanitary Sewer	2.25%	<u>1,680,000</u>	<u>1,580,000</u>	<u>1,680,000</u>	<u>1,580,000</u>
Total Enterprise Funds .....		<u>9,280,000</u>	<u>15,196,632</u>	<u>10,480,000</u>	<u>13,996,632</u>
Total All Funds .....		<u>\$20,355,000</u>	<u>\$16,296,632</u>	<u>\$21,555,000</u>	<u>\$15,096,632</u>

All of the notes are bond anticipation notes and are backed by the full faith and credit of Fairfield County. The notes pertaining to enterprise funds will be rolled over until revenue bonds are issued. All notes are scheduled for retirement during 2003. The note liability is reflected in the fund that received the proceeds.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 19 – INTERFUND TRANSACTIONS

Interfund balances at December 31, 2002, consist of the following individual fund receivables and payables:

<u>Due From/Due To Other Funds</u>	<u>Recipient</u>	<u>Payer</u>
<b>General Fund</b> .....	\$8,167,398	\$ 315,224
<b>Special Revenue Funds</b>		
Child Support Enforcement Agency .....	—	25,523
Community Services .....	—	114,638
Computerized Legal Research.....	1,546	—
Treasurer's Prepayment.....	565	—
Motor Vehicle .....	213	—
Road and Bridge .....	60,907	—
Ditch Maintenance .....	113,336	—
Mental Retardation .....	4,761,584	1,443
Alcohol, Drug Addiction, and Mental Health Board.....	510,737	—
Children Services .....	—	3,223
Marriage License.....	246	—
Bateson Beach.....	7,129	—
Computer .....	5,266	—
Certificate of Title Administration .....	49,897	—
County Recorder Equipment.....	17,112	—
Parent Education .....	855	—
Bridges, Culverts, and County Road Levy .....	990,763	—
County Probation Services Community Based Corrections .....	18,967	—
Crossroads Center .....	730	—
Community Development Block Grant .....	—	28,700
Drug Court Program.....	20	—
Dispute Resolution and Mediation .....	2,247	—
Accountability Grant.....	—	3,840
Sanction Costs Reimbursements.....	215	—
Juvenile Recovery.....	—	2,353
Total Special Revenue Funds .....	<u>6,542,335</u>	<u>179,720</u>
<b>Debt Service Funds</b>		
Special Assessment Buckeye Lake Sewer .....	136,566	—
Special Assessment Sanitary Sewer .....	523,538	—
General Obligation Bond Retirement .....	30,510	—
Special Assessment 2000 High Service Area.....	516,488	—
Special Assessment 2002 High Service Area.....	246,934	—
Special Assessment Little Walnut Water.....	722,560	—
Total Debt Service Funds.....	<u>2,176,596</u>	<u>—</u>
<b>Capital Projects Fund</b>		
West Campus Relocation .....	51,847	—
<b>Enterprise Funds</b>		
Sewer .....	59,176	1,020
Water .....	17,510	461
Total Enterprise Funds.....	<u>76,686</u>	<u>1,481</u>
<b>Internal Service Fund</b>		
Self-Funded Health Insurance Fund .....	\$ 2,208	\$ —

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

### NOTE 19 – INTERFUND TRANSACTIONS (CONTINUED)

<u>Due From/Due To Other Funds</u> (Continued)	<u>Recipient</u>	<u>Payer</u>
<b>Agency Funds</b>		
Fairfield Department of Health .....	\$ 602,206	\$ —
County Hotel Lodging.....	—	5,968
Regional Planning.....	28,700	—
Undivided General Tax .....	—	14,476,311
Undivided Tangible Tax .....	75,019	1,033,059
Undivided Local Tax.....	—	1,286,092
Undivided Local Government		
Revenue Assistance .....	—	289,226
County Court Agency .....	—	233,672
Fairfield County Historical Parks Commission .....	34,247	—
Fairfield County Family, Adult, and Children First.	7,941	54
Multi-County Juvenile Detention System .....	57,709	—
Fairfield County Agency Transportation System...	—	2,085
Total Agency Funds .....	<u>805,822</u>	<u>17,326,467</u>
Total Due from/Due to Other Funds.....	<u>\$17,822,892</u>	<u>\$17,822,892</u>
 <b><u>Interfund Receivable/Payable</u></b>		
<b>General Fund</b> .....	<u>\$ 492,117</u>	<u>\$ —</u>
<b>Special Revenue Funds</b>		
Community Development Block Grant .....	—	338,601
Home .....	—	58,095
Major Crimes Unit Grant .....	—	25,000
Total Special Revenue Funds .....	<u>—</u>	<u>421,696</u>
<b>Capital Projects Fund</b>		
Federal Funds - Airport .....	—	70,421
Total Interfund Receivable/Payable .....	<u>\$ 492,117</u>	<u>\$ 492,117</u>

### NOTE 20 – SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services. Financial segment information as of and for the year ended December 31, 2002, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Total Operating Revenues .....	\$ 2,267,955	\$2,034,053	\$ 4,302,008
Depreciation Expense .....	508,658	502,645	1,011,303
Operating Income.....	444,169	521,105	965,274
Net Non-Operating Revenues (Expenses).....	269,824	277,928	547,752
Operating Transfers In .....	3,522	2,500	6,022
Operating Transfers Out.....	—	1,022	1,022
Net Income.....	717,515	800,511	1,518,026
Current Capital Contributions.....	—	988,663	988,663
Additions to Property, Plant and Equipment .....	5,754,159	11,589,791	17,343,950
Deletions from Property, Plant and Equipment .....	2,803,524	9,249,355	12,052,879
Net Working Capital .....	(1,767,791)	(2,689,617)	(4,457,408)
Total Assets .....	28,602,344	30,332,608	58,934,952
Bonds and Other Long-Term			
Liabilities Payable from Revenue.....	6,857,601	4,975,138	11,832,739
Total Equity .....	14,226,361	16,626,620	30,852,981
Encumbrances Outstanding at December 31, 2002 ...	2,088,374	2,925,916	5,014,290

Financial segment information regarding Fairfield Industries, Inc. can be found in the General Purpose Financial Statements.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2000

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**NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS**

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

The County is a member of the Coshocton-Fairfield-Licking-Perry Solid Waste District, which is a jointly governed organization. The purpose of the District 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.

The District is governed and operated through three groups. A twelve-member board of directors, composed of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, composed 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). Continued existence of the District is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**B. Fairfield County Multi-System Youth Committee**

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of MR/DD, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2002. Operations were paid from the previous existing balance that had accumulated from state and federal grants. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

**C. Fairfield County Regional Planning Commission**

The County participates in the Fairfield County Regional Planning Commission that is a statutorily created political subdivision of the State. The Commission is jointly governed among Fairfield County, municipalities, and townships. All of the County Commissioners sit on the 48-member board. The County appoints seven of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2002, the County contributed \$120,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**D. Fairfield County Visitors and Convention Bureau**

The Fairfield County Visitors and Convention Bureau was 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. The Bureau is operated by a nine-member board. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2002, the County contributed \$10,000 to the Bureau. Bureau is its own contracting and budgeting authority. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)**

**E. Mid Eastern Ohio Regional Council (MEORC)**

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services fourteen counties in Ohio. The Council provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2002 and no future contributions by the County are anticipated. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Health Commissioner of the Fairfield Department of Health, Director of the Fairfield County Human Services, Director of the Children Services Department, Superintendent of the Fairfield County Mental Retardation and Development Disabilities, the Fairfield County Juvenile Court Judge, Superintendent of Lancaster City Schools, Superintendent of Fairfield County Board of Education, a representative of the City of Lancaster, Chair of the Fairfield County Commissioners, State Department of Youth Services Regional representative, representative from the County Head Start Agencies, a representative of the County's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986", and a 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. In 2002, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**G. Lancaster-Fairfield Community Action Agency**

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. The Agency is governed by a fifteen-member board which consists of five representatives from the public sector, five representatives from the private sector, and five representatives from the low income sector. Three of the representatives from the public sector are appointed by Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff. The remaining public sector representatives are appointed by a Village and the Lancaster City Auditor. In 2002, the County made no contributions to the Agency. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

**H. Teenage Pregnancy Program Board**

The Teenage Pregnancy Program Board is a jointly governed organization created to plan and coordinate programming designed to reduce teen pregnancy in Fairfield County. The Board is composed of seventeen members. The Board consists of representatives from the following organizations: Fairfield County Juvenile Court, Fairfield County Children Services Board, Lancaster City Schools, Fairfield County Schools, Department of Human Services, Fairfield Department of Health, Fairfield County Community Action Program, four representatives from the Fairfield County Commissioners, four representatives from the nominating committee of the Teenage Pregnancy Program Board, and two young persons appointed by the Teen Advisory Board. In 2002, the County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)**

**I. Tri-County Workforce Development Policy Board**

The Tri-County Workforce Development Policy Board is a non-profit corporation, created on July 1, 2000, to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Their 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 consists of nine representatives from each of the following counties: Fairfield, Hocking, and Perry. Appointments to the Board are made by the County Commissioners of the respective counties. In 2002, the County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**J. Fairfield County Agency Transportation System, Inc.**

The Fairfield County Agency Transportation System is a non-profit corporation, created in 2001 under Ohio Revised Code Chapter 1702. Its purpose is to provide reliable, affordable, and accessible transportation in a co-operative and cost effective manner to Fairfield County residents who have limited transportation options. The System is governed by a twelve-member board, which is elected by member agencies. To be a member of the System, an annual \$500 membership fee is required. The current board consists of the following: two representatives from Fairfield County, four representatives from other government entities, and six representatives from non-government entities. The System's revenues will consist of membership fees, contributions, and an annual grant applied for by the Fairfield County Commissioners that is given to the System to maintain. In 2002, the County contributed \$80,119 that consisted of \$66,793 in grant monies, \$1,000 in membership fees, and \$12,326 in contributions. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**K. Fairfield-Hocking Major Crimes Investigation Unit**

The Fairfield-Hocking Major Crimes Investigation Unit is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes. The Unit has a five-member Governing Board which consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the Cities of Lancaster, Pickerington, and Logan. The Unit also has a seven member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield and Hocking County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the three cities listed above. The Unit's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Unit, along with local matches from each of the involved entities. In 2002, the County contributed \$166,218 in grant monies, \$25,000 in advance grant funding, and \$79,945 for its share of the local match. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**L. Heart of Ohio Resource Conservation and Development Council**

The Heart of Ohio Resource Conservation and Development Council is a jointly governed organization created to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future. The Council is composed of twenty-seven members from the nine member counties. The nine member counties are as follows: Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, and Pickaway. The Council consists of one representative from each county's Board of Commissioners, one representative from each county's Soil and Water Conservation District, and one member at large representative from each county jointly appointed by the Board of Commissioners and the Soil and Water Conservation District. In 2002, the County made no contribution to the Council. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

## Fairfield County, Ohio

Notes to the General Purpose Financial Statements  
December 31, 2002

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### NOTE 22 – RELATED ORGANIZATIONS

#### A. Fairfield County District Library

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

#### B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District received \$56,500 from the County during 2002. The District is its own budgeting and taxing authority and has no outstanding debt. The County auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

#### C. Fairfield Metropolitan Housing Authority

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. The Authority is operated by a five member board. 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, Lancaster, Ohio.

### NOTE 23 – JOINT VENTURE

#### Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System

The Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System (System) is a statutorily created political subdivision of the State. The System is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing short-term care in a secure facility for juveniles who are accused, pending court action, adjudicated, or awaiting transfer to another facility. The operation of the System 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 System including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the System. The System's purpose is to not accumulate significant financial resources or experience fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

Each county will be contributing to the System 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 System'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 withdrawal, upon the recommendation of the County Juvenile Court Judge, it may sell or lease their interest in the System to another participating county.



## Fairfield County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### **NOTE 23 – JOINT VENTURE (CONTINUED)**

In 2002, the System received \$3,151,785 in contributions from member counties. Fairfield County contributed \$1,359,964 in 2002, for a total of \$1,409,964 being contributed by the County as of December 31, 2002. The County's total contributions represent 42.09 percent of total member contributions as of December 2002. The County is the fiscal agent for the System; therefore, the financial activity is reflected in a County agency fund. In 2002, construction on the new juvenile detention center started, the center's site is within the County. Total construction in progress as of December 31, 2002 was \$2,266,811. The County's share of the fixed asset is \$954,141. No debt has been incurred by the System. Complete financial information can be obtained from Fairfield County Auditor's Office, 210 East Main Street, Lancaster, Ohio 43130.

#### **NOTE 24 – POOLS**

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

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine 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 coverages provided by CORSA. These coverages include 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, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. 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 2002 was \$367,059.

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

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

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

## Fairfield County, Ohio

### Notes to the General Purpose Financial Statements December 31, 2002

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#### NOTE 25 – RELATED PARTY TRANSACTIONS

Fairfield Industries, Inc., a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the General Purpose Financial Statements in the amount of \$272,260. Habilitative services provided directly to the component unit's clients by the County amounted to \$1,944,151.

#### NOTE 26 – FOOD STAMPS

The County's Department of Human Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Fairfield County. The receipt and issuance of these stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had the following activity occur during 2002:

January 1, 2002 Beginning Inventory.....	\$1,372
Issued or Destroyed during 2002.....	<u>(—)</u>
December 31, 2002 Ending Inventory.....	<u>\$1,372</u>

#### NOTE 27 – CONTINGENT LIABILITIES

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

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

#### NOTE 28 – SUBSEQUENT EVENTS

On January 17, 2003, the County issued \$648,000 in general obligation notes to pay part of the cost for developing digital orthophotography and contour information for the County. With this new system, the County will not only get an accurate location of all the features in the County, but it will be able to analyze this information to allow for good management of its infrastructure. All county departments, cities, villages, and the general public will be able to use this data on a daily basis. These notes replaced the \$730,000 general obligation notes outstanding at December 31, 2002.

On February 12, 2003, the County issued \$1,500,000 in bond anticipation notes to pay part of the cost of constructing a multi-county juvenile detention facility. These notes replaced the \$1,500,000 bond anticipation notes outstanding at December 31, 2002.

On March 27, 2003, the County issued \$2,000,000 in bond anticipation notes to pay part of the cost of a building for use by the Board of Mental Retardation and Developmental Disabilities.

On April 15, 2003, the County issued \$16,940,000 in various purpose bonds which mature in 2022. The bonds were issued in order to consolidate five different debt items outstanding as December 31, 2002. The new bond issue will be used to retire outstanding debt in the following areas: \$7,775,000 to retire the west campus bond anticipation notes of \$8,375,000, \$1,480,000 to retire the multi-county juvenile detention center bond anticipation notes of \$1,500,000, \$2,845,000 to retire sanitary sewer improvement notes totaling \$3,180,000, \$3,900,000 to retire water system improvement notes totaling \$4,316,632, and \$940,000 to retire

**Fairfield County, Ohio**  
Notes to the General Purpose Financial Statements  
December 31, 2002

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**NOTE 28– SUBSEQUENT EVENTS (CONTINUED)**

1993 sanitary sewer improvement general obligation revenue bonds of \$960,000.

On April 17, 2003, the County issued \$5,800,000 in wastewater system improvement bond anticipation notes to pay part of the cost to acquire and construct improvements to the County's sanitary sewer collection and treatment system, particularly improvements to the Tussing Road water reclamation plant. These notes will mature on April 15, 2004.

On May 21, 2003, the County issued various purpose utility bond anticipation notes for \$3,300,000 to pay part of the cost of acquiring and constructing water supply and waterworks improvements at the Tussing Road Water Treatment Plant. These notes will retire the \$3,400,000 outstanding in notes as of December 31, 2002 which mature on May 22, 2003.

On May 21, 2003, the County issued various purpose utility bond anticipation notes for \$3,100,000 to pay part of the cost of acquiring and constructing sanitary sewer improvements in Liberty Township. These notes will retire the \$3,100,000 outstanding in notes as of December 31, 2002 which mature on May 22, 2003.

On May 27, 2003, the County approved a resolution to place a one half mill five year replacement tax levy on the November 4, 2003 ballot. The tax levy will provide funds for the purpose of general construction, reconstruction, and repair of bridges, replacement or extension of culverts and general construction, reconstruction, resurfacing, and repair of roads.

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Combining,  
Individual Fund,  
and  
Account Group  
Statements  
and  
Schedules

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## 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

## GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

#### IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 5,915,291	\$ 6,197,837	\$ 282,546
Sales Taxes.....	8,700,000	9,855,731	1,155,731
Charges for Services.....	2,379,486	3,353,694	974,208
Licenses and Permits.....	11,500	11,189	(311)
Fines and Forfeitures.....	270,500	357,841	87,341
Intergovernmental.....	3,822,066	3,947,890	125,824
Interest.....	1,800,000	1,919,782	119,782
Rent.....	138,000	203,758	65,758
Other.....	68,465	143,271	74,806
<b>Total Revenues.....</b>	<b>23,105,308</b>	<b>25,990,993</b>	<b>2,885,685</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
<b>General Government - Legislative and Executive</b>			
Commissioners			
Personal Services .....	389,907	389,669	238
Fringe Benefits .....	182,309	178,207	4,102
Materials and Supplies .....	29,470	25,373	4,097
Contractual Services .....	134,135	127,213	6,922
Capital Outlay .....	379,719	379,348	371
Other .....	130,000	130,000	-
<b>Total Commissioners .....</b>	<b>1,245,540</b>	<b>1,229,810</b>	<b>15,730</b>
Auditor			
Personal Services .....	610,817	606,604	4,213
Fringe Benefits .....	181,313	173,123	8,190
Materials and Supplies .....	30,746	25,473	5,273
Contractual Services .....	221,159	209,457	11,702
Capital Outlay .....	10,986	10,918	68
<b>Total Auditor .....</b>	<b>1,055,021</b>	<b>1,025,575</b>	<b>29,446</b>
Assessing Personal Property			
Personal Services .....	53,736	53,691	45
Fringe Benefits .....	17,332	16,565	767
Materials and Supplies .....	6,934	6,889	45
<b>Total Assessing Personal Property .....</b>	<b>78,002</b>	<b>77,145</b>	<b>857</b>
Treasurer			
Personal Services .....	184,698	184,683	15
Fringe Benefits .....	101,583	100,714	869
Materials and Supplies .....	19,105	16,179	2,926
Contractual Services .....	26,250	23,157	3,093
Capital Outlay .....	40,000	-	40,000
<b>Total Treasurer .....</b>	<b>\$ 371,636</b>	<b>\$ 324,733</b>	<b>\$ 46,903</b>

(Continued)



# Fairfield County, Ohio

## GENERAL FUND

(Continued)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services .....	\$ 697,078	\$ 693,897	\$ 3,181
Fringe Benefits .....	194,980	184,122	10,858
Materials and Supplies .....	14,000	11,288	2,712
Contractual Services .....	79,881	78,133	1,748
Other .....	50,628	50,628	-
Total Prosecuting Attorney .....	<u>1,036,567</u>	<u>1,018,068</u>	<u>18,499</u>
Geographical Information System			
Personal Services .....	75,724	74,314	1,410
Fringe Benefits .....	24,416	23,890	526
Materials and Supplies .....	7,630	5,522	2,108
Contractual Services .....	60,099	54,597	5,502
Capital Outlay .....	19,551	19,292	259
Total Geographical Information System .....	<u>187,420</u>	<u>177,615</u>	<u>9,805</u>
Bureau of Inspection			
Contractual Services .....	116,934	116,934	-
Data Processing			
Personal Services .....	164,364	163,009	1,355
Fringe Benefits .....	55,924	55,235	689
Materials and Supplies .....	19,223	19,122	101
Contractual Services .....	99,229	98,726	503
Capital Outlay .....	203,150	203,150	-
Total Data Processing .....	<u>541,890</u>	<u>539,242</u>	<u>2,648</u>
Board of Elections			
Personal Services .....	293,953	288,958	4,995
Fringe Benefits .....	123,278	114,469	8,809
Materials and Supplies .....	25,000	19,654	5,346
Contractual Services .....	191,510	180,582	10,928
Total Board of Elections .....	<u>633,741</u>	<u>603,663</u>	<u>30,078</u>
Maintenance and Operation			
Personal Services .....	478,286	442,746	35,540
Fringe Benefits .....	204,478	169,014	35,464
Materials and Supplies .....	301,275	292,314	8,961
Contractual Services .....	1,722,248	1,375,985	346,263
Capital Outlay .....	136,417	132,150	4,267
Total Maintenance and Operation .....	<u>2,842,704</u>	<u>2,412,209</u>	<u>430,495</u>
Recorder			
Personal Services .....	202,070	195,993	6,077
Fringe Benefits .....	91,439	85,529	5,910
Materials and Supplies .....	6,441	5,199	1,242
Contractual Services .....	12,862	8,911	3,951
Total Recorder .....	<u>\$ 312,812</u>	<u>\$ 295,632</u>	<u>\$ 17,180</u>

(Continued)

# Fairfield County, Ohio

## GENERAL FUND

(Continued)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Resources			
Personal Services .....	\$ 105,126	\$ 105,124	\$ 2
Fringe Benefits .....	28,755	28,164	591
Total Human Resources .....	<u>133,881</u>	<u>133,288</u>	<u>593</u>
Budget Commission			
Contractual Services .....	4,900	-	4,900
Insurance on Property and Persons			
Contractual Services .....	329,723	328,723	1,000
Taxes			
Contractual Services .....	93,800	93,373	427
Total General Government - Legislative and Executive .....	<u>8,984,571</u>	<u>8,376,010</u>	<u>608,561</u>
<b>General Government - Judicial</b>			
Domestic Relations			
Personal Services .....	312,871	312,739	132
Fringe Benefits .....	96,004	94,475	1,529
Materials and Supplies .....	4,000	2,318	1,682
Contractual Services .....	13,775	5,821	7,954
Capital Outlay .....	5,000	3,300	1,700
Total Domestic Relations .....	<u>431,650</u>	<u>418,653</u>	<u>12,997</u>
Court of Appeals			
Contractual Services .....	23,000	22,921	79
Common Pleas Probation			
Personal Services .....	133,810	130,911	2,899
Fringe Benefits .....	50,997	46,174	4,823
Contractual Services .....	6,880	6,880	-
Total Common Pleas Probation.....	<u>191,687</u>	<u>183,965</u>	<u>7,722</u>
Common Pleas Court			
Personal Services .....	337,295	335,792	1,503
Fringe Benefits .....	132,231	124,830	7,401
Materials and Supplies .....	4,824	4,189	635
Contractual Services .....	102,547	93,459	9,088
Capital Outlay .....	16,000	12,870	3,130
Total Common Pleas Court .....	<u>592,897</u>	<u>571,140</u>	<u>21,757</u>
Jury Commission			
Personal Services .....	1,545	1,483	62
Fringe Benefits .....	272	232	40
Materials and Supplies .....	4,736	4,701	35
Total Jury Commission .....	<u>6,553</u>	<u>6,416</u>	<u>137</u>
Juvenile Court			
Contractual Services .....	\$ 416,975	\$ 415,399	\$ 1,576

(Continued)

# Fairfield County, Ohio

## GENERAL FUND

(Continued)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Probate Court</b>			
Personal Services .....	\$ 213,333	\$ 213,223	\$ 110
Fringe Benefits .....	84,520	82,180	2,340
Materials and Supplies .....	6,000	3,001	2,999
Contractual Services .....	22,858	8,483	14,375
Capital Outlay .....	17,546	17,499	47
<b>Total Probate Court .....</b>	<b>344,257</b>	<b>324,386</b>	<b>19,871</b>
<b>Clerk of Courts</b>			
Personal Services .....	369,345	368,780	565
Fringe Benefits .....	129,300	124,427	4,873
Materials and Supplies .....	36,775	27,863	8,912
Contractual Services .....	75,648	50,598	25,050
Capital Outlay .....	22,000	18,552	3,448
<b>Total Clerk of Courts .....</b>	<b>633,068</b>	<b>590,220</b>	<b>42,848</b>
<b>Municipal Court</b>			
Personal Services .....	204,931	201,882	3,049
Fringe Benefits .....	61,793	52,272	9,521
Contractual Services .....	32,000	19,926	12,074
<b>Total Municipal Court .....</b>	<b>298,724</b>	<b>274,080</b>	<b>24,644</b>
<b>Law Library</b>			
Contractual Services .....	76,185	76,185	-
<b>Public Defender</b>			
Contractual Services .....	940,000	940,000	-
<b>Total General Government - Judicial .....</b>	<b>3,954,996</b>	<b>3,823,365</b>	<b>131,631</b>
<b>Public Safety</b>			
<b>Probation Department</b>			
Personal Services .....	455,513	433,771	21,742
Fringe Benefits .....	203,062	142,950	60,112
Materials and Supplies .....	19,196	18,043	1,153
Contractual Services .....	509,339	491,927	17,412
Capital Outlay .....	40,903	40,028	875
Other .....	3,000	-	3,000
<b>Total Probation Department .....</b>	<b>1,231,013</b>	<b>1,126,719</b>	<b>104,294</b>
<b>Coroner</b>			
Personal Services .....	68,625	67,893	732
Fringe Benefits .....	11,224	10,545	679
Materials and Supplies .....	1,125	1,064	61
Contractual Services .....	85,746	67,399	18,347
Capital Outlay .....	9,791	9,426	365
<b>Total Coroner .....</b>	<b>\$ 176,511</b>	<b>\$ 156,327</b>	<b>\$ 20,184</b>

(Continued)

# Fairfield County, Ohio

## GENERAL FUND

(Continued)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Sheriff</b>			
Personal Services .....	\$ 5,004,622	\$ 4,790,825	\$ 213,797
Fringe Benefits .....	1,717,161	1,624,079	93,082
Materials and Supplies .....	450,743	433,666	17,077
Contractual Services .....	550,234	542,606	7,628
Capital Outlay .....	304,066	255,683	48,383
Other .....	42,874	42,874	-
<b>Total Sheriff .....</b>	<b>8,069,700</b>	<b>7,689,733</b>	<b>379,967</b>
<b>Total Public Safety .....</b>	<b>9,477,224</b>	<b>8,972,779</b>	<b>504,445</b>
<b>Health</b>			
Agriculture			
Contractual Services .....	413,474	413,108	366
General Hospital and Care			
Contractual Services .....	132,645	103,025	29,620
TB Clinics			
Contractual Services .....	2,800	367	2,433
Regular and Vital Statistics			
Contractual Services .....	4,580	4,574	6
Crippled Children			
Contractual Services .....	278,820	242,555	36,265
<b>Total Health .....</b>	<b>832,319</b>	<b>763,629</b>	<b>68,690</b>
<b>Human Services</b>			
Veterans Service Commission			
Personal Services .....	150,915	149,137	1,778
Fringe Benefits .....	49,099	47,559	1,540
Materials and Supplies .....	16,000	15,954	46
Contractual Services .....	270,100	223,799	46,301
Capital Outlay .....	4,500	4,349	151
<b>Total Veterans Service Commission .....</b>	<b>490,614</b>	<b>440,798</b>	<b>49,816</b>
Visitation Center			
Personal Services .....	114,473	114,442	31
Fringe Benefits .....	50,842	43,275	7,567
Materials and Supplies .....	10,300	2,485	7,815
Contractual Services .....	113,285	92,531	20,754
Capital Outlay .....	11,247	2,541	8,706
<b>Total Visitation Center .....</b>	<b>300,147</b>	<b>255,274</b>	<b>44,873</b>
<b>Total Human Services .....</b>	<b>790,761</b>	<b>696,072</b>	<b>94,689</b>
<b>Transportation</b>			
Airport			
Materials and Supplies .....	6,000	2,890	3,110
Contractual Services .....	195,936	155,926	40,010
Capital Outlay .....	59,500	55,411	4,089
<b>Total Transportation .....</b>	<b>\$ 261,436</b>	<b>\$ 214,227</b>	<b>\$ 47,209</b>

(Continued)

Fairfield County, Ohio

**GENERAL FUND**

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Other</b>			
Commissioners Share-Costs			
Contractual Services .....	\$ 2,078,198	\$ 2,076,070	\$ 2,128
Unanticipated Emergency			
Other .....	79,259	-	79,259
Miscellaneous			
Contractual Services.....	455,587	262,986	192,601
Other.....	419,726	212,425	207,301
Total Miscellaneous .....	875,313	475,411	399,902
Total Other .....	3,032,770	2,551,481	481,289
 Total Expenditures .....	 27,334,077	 25,397,563	 1,936,514
 Excess of Revenues Over (Under) Expenditures .....	 (4,228,769)	 593,430	 4,822,199
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of Notes.....	1,500,000	1,500,000	-
Sale of Fixed Assets.....	-	29,410	29,410
Advances In.....	-	1,016,104	1,016,104
Advances Out.....	-	(934,221)	(934,221)
Operating Transfers In.....	-	636,880	636,880
Operating Transfers Out.....	(5,372,153)	(4,025,319)	1,346,834
Total Other Financing Sources (Uses).....	(3,872,153)	(1,777,146)	2,095,007
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses .....	(8,100,922)	(1,183,716)	6,917,206
Fund Balance - Beginning of Year .....	9,489,695	9,489,695	-
Prior Year Encumbrances Appropriated.....	1,619,491	1,619,491	-
Fund Balance - End of Year .....	\$ 3,008,264	\$ 9,925,470	\$ 6,917,206

## Special Revenue Funds

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

The following are included in special revenue funds:

Dog and Kennel Fund	To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for state, federal, and local revenue used to administer the County Bureau of Support.
Community Services Fund	To account for various federal and state grants, as well as transfers from the General Fund, to provide public assistance to general relief recipients, and to pay their providers of medical assistance; to provide certain public social services.
Computerized Legal Research Fund	To account for fees used to make available computerized legal research services.
Real Estate Assessment Fund	To account for state-mandated countywide real estate reappraisals that are funded by charges to the political subdivisions located within the County.
Treasurer's Prepayment Fund	To account for real property taxes paid on a prepayment schedule designed by the County Treasurer.
Motor Vehicle Fund	To account for revenues derived from motor vehicle license and gasoline taxes. State law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Road and Bridge Fund	To account for revenues received from fines from the Lancaster, Ohio, Municipal Court for weight limit violations. Expenditures administer the Weight Limit Program.
Youth Services Fund	To account for grant monies received from the State Department of Youth Services and used for foster care placement, diversion programs, juvenile delinquency prevention, and other related youth services activities.
Enforcement and Education Fund	To account for monies received from fines from convictions in alcohol-related cases; used for education of the community and for the purchase of law enforcement equipment.
Ditch Maintenance Fund	To account for revenue used to build irrigation ditches and to maintain existing ditches within the County.
Mental Retardation Fund	To account for the operation of a school and to provide assistance to a workshop for the mentally retarded and developmentally disabled. A countywide property tax levy, along with federal and state grants, provides the revenues for this fund.

(Continued)

## Special Revenue Funds (continued)

Delinquent Real Estate Collection Fund	To account for five percent of all delinquent real estate taxes, personal property taxes, and manufactured home taxes used for the purpose of collecting delinquent real estate taxes.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of a countywide property tax levy, along with federal and state grants, that are expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.
Commissary Fund	To account for revenue generated through the Sheriff's office from commissary sales.
Children Services Fund	To account for monies received from federal and state grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Indigent Guardianship Fund	To account for probate fees used for court-appointed guardians for indigents.
Emergency Management Fund	To account for a grant used for maintaining an emergency services department.
Emergency Planning Fund	To account for monies received from the State to plan for toxic waste spill emergencies.
Marriage License Fund	To account for monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for special assessments and clerk of court fees; used for bridge maintenance.
Computer Fund	To account for fines collected by the courts; used to computerize the court system.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles.
County Recorder Equipment Fund	To account for fees collected from each deed and/or instrument filed in the Recorder's Office. The County Recorder uses these fees to acquire and maintain equipment and to purchase contractual services.
Parent Education Fund	To account for fees collected by the Clerk of Courts; used to provide parent education seminars for persons seeking divorce, dissolution, or legal separation when minor children are involved.

(Continued)

## Special Revenue Funds (continued)

Indigent Children Drivers Fund	To account for driver's license reinstatement fees; used to provide alcohol and drug treatment for indigent drivers.
Environmental Affairs Grant Fund	To account for grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects.
Adult Community Based Corrections Fund	To account for a state grant funding an adult community-based corrections program.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy for the maintenance and construction of county bridges, culverts, and roads.
County Probation Services Community Based Corrections Fund	To account for fees used in the operation for a community-based corrections program.
Community Corrections Fund	To account for a grant from the Ohio Department of Rehabilitation and Corrections; used for a jail reduction program and is associated with the Lancaster Municipal Court.
Litter Enforcement Fund	To account for a state grant to enforce litter laws and to educate citizens.
Ohio Seat Belt Fund	To account for fine monies collected; used to educate the public about using seat belts.
Crossroads Center Fund	To account for a grant donation from the Fairfield Foundation and for court-assessed fees; used for the operations of the Fairfield County Crossroads Center.
Economic Development Assistance Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program.
Community Development Block Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, and home improvement assistance for low income households.
Cops in Shops Program Fund	To account for a federal grant; used in a Sheriff's law enforcement program designed to reduce shoplifting.
Drug Abuse Resistance Education Fund	To account for donations and state grants; used in a Sheriff's office educational program encouraging children to resist drug abuse.

(Continued)



## Special Revenue Funds (continued)

Select Traffic Enforcement Program Fund	To account for a federal grant, passed through the Ohio Department of Public Safety, providing additional law enforcement services during holiday and other heavy traffic periods.
Highway Safety Program Fund	To account for a federal grant, passed through the Ohio Department of Public Safety, surveying guardrail inventories and studying highway safety issues.
Victims of Crime Fund	To account for state and federal grants for a victim's advocacy program.
Drug Court Program Fund	To account for Juvenile Court-assessed fees and for a federal grant used for operating a Drug Court.
Dispute Resolution and Mediation Fund	To account for a federal grant and local matching funds; used for the purchase of equipment and payment of salaries.
Reese-Peters Home Lodge Tax Fund	To account for a 1.5 percent lodging excise tax; used to renovate a County-owned home that will be used as a cultural arts facility.
Local Law Enforcement Grant Fund	To account for a federal grant and local matching funds; used for the purchase of equipment and payment of salaries.
Cops Universal Hiring Fund	To account for a federal grant and County matching funds; used for a program designed to improve law enforcement visibility and services.
Accountability Grant Fund	To account for a federal grant and local matching funds; used for the salary and benefits of a Juvenile Court Counselor.
Sanction Costs Reimbursements Fund	To account for inmate reimbursements to the County, authorized by the Board of County Commissioners. Inmates pay for the costs of their confinement if offenses are greater than minor misdemeanors. A hearing is held to determine the inmate's ability to pay.
Juvenile Recovery Fund	To account for collection of various fees and costs associated with Juvenile Court activities not specific to the Drug Court or the Crossroads Center School.
Home Fund	To account for a federal grant which provides home rehabilitation and down payment assistance for low income households.
Major Crimes Unit Grant Fund	To account for a federal grant designed to improve the functioning of the criminal justice system, with emphasis on drugs, violent crime, and serious offenders, and to enforce State and local laws
Transportation Coordination Grant Fund	To account for a grant from the Ohio Department of Transportation with a purpose to improve special needs transportation.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.

# Fairfield County, Ohio

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 123,464	\$ 298,426	\$ 638,629	\$ 90,667	\$ 1,609,104
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents .....	-	-	-	-	-
Receivables:					
Property and Other Taxes .....	-	-	-	-	-
Accounts .....	-	25,263	15,698	-	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	195	156,026	46,818	-	-
Due from Other Funds.....	-	-	-	1,546	-
Materials and Supplies Inventory.....	688	-	2,203	-	-
Prepaid Items.....	3,543	27,947	106,911	-	4,991
Total Assets.....	<u>\$ 127,890</u>	<u>\$ 507,662</u>	<u>\$ 810,259</u>	<u>\$ 92,213</u>	<u>\$ 1,614,095</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ 8,748	\$ 248,044	\$ -	\$ 4,262
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	7,604	59,039	230,482	-	16,406
Compensated Absences Payable....	-	13,512	30,715	-	666
Due to Other Funds.....	-	25,523	114,638	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	4,973	13,884	98,951	-	3,425
Deferred Revenue.....	-	-	946,963	-	-
Total Liabilities.....	<u>12,577</u>	<u>120,706</u>	<u>1,669,793</u>	<u>-</u>	<u>24,759</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	6,453	89,613	166,229	-	140,838
Reserved for Inventory .....	688	-	2,203	-	-
Reserved for Loans .....	-	-	-	-	-
Unreserved:					
Undesignated (Deficits) .....	108,172	297,343	(1,027,966)	92,213	1,448,498
Total Fund Equity (Deficits) .....	<u>115,313</u>	<u>386,956</u>	<u>(859,534)</u>	<u>92,213</u>	<u>1,589,336</u>
Total Liabilities and Fund Equity.....	<u>\$ 127,890</u>	<u>\$ 507,662</u>	<u>\$ 810,259</u>	<u>\$ 92,213</u>	<u>\$ 1,614,095</u>

Exhibit C-1

Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Mental Retardation Fund
\$ 10,174	\$ 4,337,290	\$ 10,424	\$ 662,972	\$ 19,471	\$ 403,884	\$ 5,441,931
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	68,283	-	-	-	-	-
-	-	-	-	-	-	9,764
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,335,772	3,764	270,408	289	-	673,042
565	213	60,907	-	-	113,336	4,761,584
-	293,161	-	-	-	-	6,660
-	41,872	-	7,780	-	-	116,181
<u>\$ 10,739</u>	<u>\$ 7,076,591</u>	<u>\$ 75,095</u>	<u>\$ 941,160</u>	<u>\$ 19,760</u>	<u>\$ 517,220</u>	<u>\$ 11,009,162</u>
\$ -	\$ 78,721	\$ -	\$ -	\$ -	\$ -	\$ 69,951
-	4,147	-	-	-	-	-
130	84,052	1,783	22,704	-	-	161,647
-	12,305	-	2,234	-	-	18,056
-	-	-	-	-	-	1,443
-	-	-	-	-	-	-
30	23,571	305	5,440	-	-	65,093
-	1,785,284	60,907	193,149	-	113,336	5,095,115
<u>160</u>	<u>1,988,080</u>	<u>62,995</u>	<u>223,527</u>	<u>-</u>	<u>113,336</u>	<u>5,411,305</u>
-	409,738	-	-	-	-	549,682
-	293,161	-	-	-	-	6,660
-	-	-	-	-	-	-
<u>10,579</u>	<u>4,385,612</u>	<u>12,100</u>	<u>717,633</u>	<u>19,760</u>	<u>403,884</u>	<u>5,041,515</u>
<u>10,579</u>	<u>5,088,511</u>	<u>12,100</u>	<u>717,633</u>	<u>19,760</u>	<u>403,884</u>	<u>5,597,857</u>
<u>\$ 10,739</u>	<u>\$ 7,076,591</u>	<u>\$ 75,095</u>	<u>\$ 941,160</u>	<u>\$ 19,760</u>	<u>\$ 517,220</u>	<u>\$ 11,009,162</u>

(Continued)

# Fairfield County, Ohio

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Delinquent Real Estate Collection Fund	Alochol, Drug Addiction, and Mental Health Board Fund	Commissary Fund	Children Services Fund	Indigent Guardianship Fund
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 329,274	\$ 1,028,188	\$ 10,626	\$ 624,488	\$ 6,298
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents .....	-	-	-	-	-
Receivables:					
Property and Other Taxes .....	-	-	-	-	-
Accounts .....	-	200	-	18,795	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	-	2,168,118	-	1,023,115	-
Due from Other Funds.....	-	510,737	-	-	-
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	843	39,352	-	117	-
Total Assets.....	<u>\$ 330,117</u>	<u>\$ 3,746,595</u>	<u>\$ 10,626</u>	<u>\$ 1,666,515</u>	<u>\$ 6,298</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ 589,799	\$ 5,963	\$ 173,458	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	2,206	17,156	-	-	-
Compensated Absences Payable....	-	2,395	-	-	-
Due to Other Funds.....	-	-	-	3,223	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	905	4,367	-	-	-
Deferred Revenue.....	-	2,391,756	-	724,494	-
Total Liabilities.....	<u>3,111</u>	<u>3,005,473</u>	<u>5,963</u>	<u>901,175</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	2,340	2,916	1,439	79,618	-
Reserved for Inventory .....	-	-	-	-	-
Reserved for Loans .....	-	-	-	-	-
Unreserved:					
Undesignated (Deficits) .....	324,666	738,206	3,224	685,722	6,298
Total Fund Equity (Deficits) .....	<u>327,006</u>	<u>741,122</u>	<u>4,663</u>	<u>765,340</u>	<u>6,298</u>
Total Liabilities and Fund Equity.....	<u>\$ 330,117</u>	<u>\$ 3,746,595</u>	<u>\$ 10,626</u>	<u>\$ 1,666,515</u>	<u>\$ 6,298</u>

(Continued)

Exhibit C-1

Emergency Management Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund	Computer Fund	Certificate of Title Administration Fund	County Recorder Equipment Fund
\$ 109,056	\$ 28,844	\$ 19,406	\$ 1,406	\$ 282,930	\$ 1,252,115	\$ 299,788
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
580	425	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,673	2,078	-	-	-	-	-
-	-	246	7,129	5,266	49,897	17,112
-	-	-	-	-	-	-
870	-	-	-	-	6,830	-
<u>\$ 137,179</u>	<u>\$ 31,347</u>	<u>\$ 19,652</u>	<u>\$ 8,535</u>	<u>\$ 288,196</u>	<u>\$ 1,308,842</u>	<u>\$ 316,900</u>
\$ 809	\$ -	\$ 17,481	\$ -	\$ -	\$ 1,803	\$ 12,240
-	-	-	-	-	-	-
1,586	525	-	-	-	13,876	-
683	-	-	-	-	1,448	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
243	86	-	-	-	2,910	-
26,673	-	-	7,129	-	-	-
<u>29,994</u>	<u>611</u>	<u>17,481</u>	<u>7,129</u>	<u>-</u>	<u>20,037</u>	<u>12,240</u>
73,373	11,326	-	-	64,818	1,255	14,062
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>33,812</u>	<u>19,410</u>	<u>2,171</u>	<u>1,406</u>	<u>223,378</u>	<u>1,287,550</u>	<u>290,598</u>
<u>107,185</u>	<u>30,736</u>	<u>2,171</u>	<u>1,406</u>	<u>288,196</u>	<u>1,288,805</u>	<u>304,660</u>
<u>\$ 137,179</u>	<u>\$ 31,347</u>	<u>\$ 19,652</u>	<u>\$ 8,535</u>	<u>\$ 288,196</u>	<u>\$ 1,308,842</u>	<u>\$ 316,900</u>

(Continued)

# Fairfield County, Ohio

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Parent Education Fund	Indigent Children Drivers Fund	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 29,666	\$ 1,350	\$ 162,794	\$ 30,979	\$ 526,380
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	160,150
Cash and Cash Equivalents with Fiscal Agents .....	-	-	-	-	-
Receivables:					
Property and Other Taxes .....	-	-	-	-	-
Accounts .....	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	-	175	12,783	78,095	-
Due from Other Funds.....	855	-	-	-	990,763
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	1,730	-
Total Assets.....	<u>\$ 30,521</u>	<u>\$ 1,525</u>	<u>\$ 175,577</u>	<u>\$ 110,804</u>	<u>\$ 1,677,293</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	-	-	-	4,605	-
Compensated Absences Payable....	-	-	-	-	-
Due to Other Funds.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	25,297	1,166	-
Deferred Revenue.....	-	-	11,894	39,047	985,337
Total Liabilities.....	<u>-</u>	<u>-</u>	<u>37,191</u>	<u>44,818</u>	<u>985,337</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	440	-	22,103	-	-
Reserved for Inventory .....	-	-	-	-	-
Reserved for Loans .....	-	-	-	-	-
Unreserved:					
Undesignated (Deficits) .....	30,081	1,525	116,283	65,986	691,956
Total Fund Equity (Deficits) .....	<u>30,521</u>	<u>1,525</u>	<u>138,386</u>	<u>65,986</u>	<u>691,956</u>
Total Liabilities and Fund Equity.....	<u>\$ 30,521</u>	<u>\$ 1,525</u>	<u>\$ 175,577</u>	<u>\$ 110,804</u>	<u>\$ 1,677,293</u>

(Continued)

Exhibit C-1

<b>County Probation Services Com- munity Based Corrections Fund</b>	<b>Community Corrections Fund</b>	<b>Litter Enforcement Fund</b>	<b>Ohio Seat Belt Fund</b>	<b>Crossroads Center Fund</b>	<b>Economic Development Assistance Grant Fund</b>	<b>Community Development Block Grant Fund</b>
\$ 142,736	\$ -	\$ 15,341	\$ 5,472	\$ 387,149	\$ -	\$ 295,552
-	-	-	-	-	234,622	97,598
-	21,333	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	197	-	-
-	-	-	-	-	1,372	670
-	-	-	-	-	432,151	194,185
-	34,339	-	-	-	-	956,176
18,967	-	-	-	730	-	-
-	-	-	-	-	-	-
1,560	-	718	-	-	-	-
<u>\$ 163,263</u>	<u>\$ 55,672</u>	<u>\$ 16,059</u>	<u>\$ 5,472</u>	<u>\$ 388,076</u>	<u>\$ 668,145</u>	<u>\$ 1,544,181</u>
\$ 863	\$ -	\$ -	\$ -	\$ 2,150	\$ -	\$ 6,056
-	-	-	-	-	-	8,555
756	-	1,479	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	28,700
-	-	-	-	-	-	338,601
106	-	359	-	535	-	42,865
-	17,169	-	-	-	-	814,255
<u>1,725</u>	<u>17,169</u>	<u>1,838</u>	<u>-</u>	<u>2,685</u>	<u>-</u>	<u>1,239,032</u>
11,385	-	395	-	3,305	-	115,962
-	-	-	-	-	-	-
-	-	-	-	-	432,151	194,185
<u>150,153</u>	<u>38,503</u>	<u>13,826</u>	<u>5,472</u>	<u>382,086</u>	<u>235,994</u>	<u>(4,998)</u>
<u>161,538</u>	<u>38,503</u>	<u>14,221</u>	<u>5,472</u>	<u>385,391</u>	<u>668,145</u>	<u>305,149</u>
<u>\$ 163,263</u>	<u>\$ 55,672</u>	<u>\$ 16,059</u>	<u>\$ 5,472</u>	<u>\$ 388,076</u>	<u>\$ 668,145</u>	<u>\$ 1,544,181</u>

(Continued)

# Fairfield County, Ohio

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund	Victims of Crime Fund	Drug Court Program Fund
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 4,389	\$ 2,181	\$ 34	\$ 65,762	\$ 49,334
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents .....	-	-	-	-	-
Receivables:					
Property and Other Taxes .....	-	-	-	-	-
Accounts .....	-	-	-	-	-
Accrued Interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	29,266	-	-	49,769	-
Due from Other Funds.....	-	-	-	-	20
Materials and Supplies Inventory.....	-	-	-	1,988	-
Prepaid Items.....	-	-	-	383	-
Total Assets.....	<u>\$ 33,655</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 117,902</u>	<u>\$ 49,354</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	-	-	-	3,506	-
Compensated Absences Payable....	-	-	-	1,304	-
Due to Other Funds.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	-	864	-
Deferred Revenue.....	-	-	-	49,769	-
Total Liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,443</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	-	-	-	-	30
Reserved for Inventory .....	-	-	-	1,988	-
Reserved for Loans .....	-	-	-	-	-
Unreserved:					
Undesignated (Deficits) .....	33,655	2,181	34	60,471	49,324
Total Fund Equity (Deficits) .....	<u>33,655</u>	<u>2,181</u>	<u>34</u>	<u>62,459</u>	<u>49,354</u>
Total Liabilities and Fund Equity.....	<u>\$ 33,655</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 117,902</u>	<u>\$ 49,354</u>



(Continued)

Exhibit C-1

Dispute Resolution and Mediation Fund	Reese-Peters Home Lodge Tax Fund	Local Law Enforcement Grant Fund	Cops Universal Hiring Fund	Accountability Grant Fund	Sanction Costs Reimbursements Fund	Juvenile Recovery Fund
\$ 58,711	\$ 78,152	\$ 118,165	\$ 44,123	\$ 29,442	\$ 34,424	\$ 121,272
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	27,718	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,247	-	-	-	-	215	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 60,958</u>	<u>\$ 105,870</u>	<u>\$ 118,165</u>	<u>\$ 44,123</u>	<u>\$ 29,442</u>	<u>\$ 34,639</u>	<u>\$ 121,272</u>
\$ -	\$ 36,972	\$ 8,913	\$ -	\$ -	\$ -	\$ 6,105
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,840	-	2,353
-	-	-	-	-	-	-
177	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>177</u>	<u>36,972</u>	<u>8,913</u>	<u>-</u>	<u>3,840</u>	<u>-</u>	<u>8,458</u>
-	-	46,844	-	1,920	-	6,904
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>60,781</u>	<u>68,898</u>	<u>62,408</u>	<u>44,123</u>	<u>23,682</u>	<u>34,639</u>	<u>105,910</u>
<u>60,781</u>	<u>68,898</u>	<u>109,252</u>	<u>44,123</u>	<u>25,602</u>	<u>34,639</u>	<u>112,814</u>
<u>\$ 60,958</u>	<u>\$ 105,870</u>	<u>\$ 118,165</u>	<u>\$ 44,123</u>	<u>\$ 29,442</u>	<u>\$ 34,639</u>	<u>\$ 121,272</u>

(Continued)

Fairfield County, Ohio

**SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET**

(Continued)

December 31, 2002

Exhibit C-1

	Home Fund	Major Crimes Unit Grant Fund	Transportation Coordination Grant Fund	Ohio Children's Trust Fund	Totals
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 20,044	\$ -	\$ -	\$ -	\$ 19,862,307
Cash and Cash Equivalents in Segregated Accounts .....	-	-	-	-	492,370
Cash and Cash Equivalents with Fiscal Agents .....	-	-	-	-	21,333
Receivables:					
Property and Other Taxes .....	-	-	-	-	96,001
Accounts .....	-	-	-	-	70,922
Accrued Interest .....	-	-	-	-	2,042
Loans .....	-	-	-	-	626,336
Intergovernmental .....	363,126	44,382	7,033	11,388	8,292,830
Due from Other Funds.....	-	-	-	-	6,542,335
Materials and Supplies Inventory.....	-	-	-	-	304,700
Prepaid Items.....	-	-	-	-	361,628
Total Assets.....	<u>\$ 383,170</u>	<u>\$ 44,382</u>	<u>\$ 7,033</u>	<u>\$ 11,388</u>	<u>\$ 36,672,804</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ 4,540	\$ -	\$ -	\$ -	\$ 1,276,878
Contracts Payable.....	-	-	-	-	12,702
Accrued Wages and Benefits.....	-	-	-	-	629,542
Compensated Absences Payable....	-	-	-	-	83,318
Due to Other Funds.....	-	-	-	-	179,720
Interfund Payable.....	58,095	25,000	-	-	421,696
Intergovernmental Payable.....	-	-	-	-	295,552
Deferred Revenue.....	305,000	44,382	4,505	-	13,616,164
Total Liabilities.....	<u>367,635</u>	<u>69,382</u>	<u>4,505</u>	<u>-</u>	<u>16,515,572</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	1,381	-	-	-	1,824,369
Reserved for Inventory .....	-	-	-	-	304,700
Reserved for Loans .....	-	-	-	-	626,336
Unreserved:					
Undesignated (Deficits) .....	14,154	(25,000)	2,528	11,388	17,401,827
Total Fund Equity (Deficits) .....	<u>15,535</u>	<u>(25,000)</u>	<u>2,528</u>	<u>11,388</u>	<u>20,157,232</u>
Total Liabilities and Fund Equity.....	<u>\$ 383,170</u>	<u>\$ 44,382</u>	<u>\$ 7,033</u>	<u>\$ 11,388</u>	<u>\$ 36,672,804</u>

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# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund
<b>REVENUES</b>				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	31,167	224,707	-	19,941
Licenses and Permits.....	194,619	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-
Fines and Forfeitures.....	12,600	-	-	-
Intergovernmental.....	-	2,236,136	8,062,542	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	996	-	-	-
Other.....	-	6,491	584,756	-
Total Revenues.....	<u>239,382</u>	<u>2,467,334</u>	<u>8,647,298</u>	<u>19,941</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	-	-
Judicial .....	-	-	-	-
Public Safety .....	-	-	-	-
Public Works .....	-	-	-	-
Health .....	263,296	-	-	-
Human Services .....	-	2,089,608	12,508,951	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	-	-	118,443	3,000
Debt Service:				
Principal Retirement .....	-	-	141,901	-
Interest and Fiscal Charges .....	-	-	40,398	-
Total Expenditures.....	<u>263,296</u>	<u>2,089,608</u>	<u>12,809,693</u>	<u>3,000</u>
Excess of Revenues Over (Under) Expenditures .....	<u>(23,914)</u>	<u>377,726</u>	<u>(4,162,395)</u>	<u>16,941</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In.....	-	690,000	3,331,000	-
Operating Transfers Out.....	-	(1,268,000)	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>(578,000)</u>	<u>3,331,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	<u>(23,914)</u>	<u>(200,274)</u>	<u>(831,395)</u>	<u>16,941</u>
Fund Balances (Deficit) - Beginning of Year.....	138,998	587,230	(30,342)	75,272
Increase (Decrease) in Reserve for Inventory .....	229	-	2,203	-
Residual Equity Transfer In (Out).....	-	-	-	-
Fund Balances (Deficits) - End of Year.....	<u>\$ 115,313</u>	<u>\$ 386,956</u>	<u>\$ (859,534)</u>	<u>\$ 92,213</u>

Real Estate Assessment Fund	Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903,293	-	4,922	-	-	-	-
-	-	-	-	-	-	-
-	-	984,484	-	-	-	-
-	-	57,005	33,965	-	3,368	-
-	-	4,361,421	58	505,395	-	-
-	-	-	-	-	-	95,527
-	4,399	-	-	-	-	-
-	-	-	-	-	-	-
314	-	5,244	-	-	-	-
<u>903,607</u>	<u>4,399</u>	<u>5,413,076</u>	<u>34,023</u>	<u>505,395</u>	<u>3,368</u>	<u>95,527</u>
541,098	3,320	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	616,380	-	-
-	-	3,571,612	29,886	-	-	13,869
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,002	-	791,331	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>551,100</u>	<u>3,320</u>	<u>4,362,943</u>	<u>29,886</u>	<u>616,380</u>	<u>-</u>	<u>13,869</u>
352,507	1,079	1,050,133	4,137	(110,985)	3,368	81,658
-	-	330,822	-	-	-	-
-	-	(301,955)	-	-	-	-
-	-	28,867	-	-	-	-
352,507	1,079	1,079,000	4,137	(110,985)	3,368	81,658
1,236,829	9,500	3,987,705	7,963	828,618	16,392	322,226
-	-	21,806	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,589,336</u>	<u>\$ 10,579</u>	<u>\$ 5,088,511</u>	<u>\$ 12,100</u>	<u>\$ 717,633</u>	<u>\$ 19,760</u>	<u>\$ 403,884</u>

(Continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Mental Retardation Fund	Delinquent Real Estate Collection Fund	Alochol, Drug Addiction, and Mental Health Board Fund	Commissary Fund
<b>REVENUES</b>				
Property and Other Taxes.....	\$ 4,242,955	\$ -	\$ 461,382	\$ -
Charges for Services.....	249,039	186,402	154,116	68,801
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	3,251,332	-	5,804,892	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	192	-	-	-
Other.....	6,481	-	48,456	-
Total Revenues.....	<u>7,749,999</u>	<u>186,402</u>	<u>6,468,846</u>	<u>68,801</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	122,468	-	-
Judicial .....	-	-	-	-
Public Safety .....	-	-	-	63,391
Public Works .....	-	-	-	-
Health .....	6,693,968	-	7,218,194	-
Human Services .....	-	-	-	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	334,351	1,503	20,923	8,318
Debt Service:				
Principal Retirement .....	-	-	-	-
Interest and Fiscal Charges .....	-	-	-	-
Total Expenditures.....	<u>7,028,319</u>	<u>123,971</u>	<u>7,239,117</u>	<u>71,709</u>
Excess of Revenues Over (Under) Expenditures .....	<u>721,680</u>	<u>62,431</u>	<u>(770,271)</u>	<u>(2,908)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In.....	-	-	-	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	721,680	62,431	(770,271)	(2,908)
Fund Balances (Deficit) - Beginning of Year.....	4,874,089	264,575	1,511,393	7,571
Increase (Decrease) in Reserve for Inventory .....	(2,760)	-	-	-
Residual Equity Transfer In (Out).....	4,848	-	-	-
Fund Balances (Deficits) - End of Year.....	<u>\$ 5,597,857</u>	<u>\$ 327,006</u>	<u>\$ 741,122</u>	<u>\$ 4,663</u>

(Continued)

Exhibit C-2

<b>Children Services Fund</b>	<b>Indigent Guardianship Fund</b>	<b>Emergency Management Fund</b>	<b>Emergency Planning Fund</b>	<b>Marriage License Fund</b>	<b>Bateson Beach Fund</b>	<b>Computer Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
275,141	15,748	-	-	-	-	-
-	-	-	-	33,053	-	-
-	-	-	-	-	-	74,841
2,094,957	-	71,499	29,114	-	-	-
-	-	-	-	-	549	-
-	-	-	-	-	-	-
879	-	-	7,088	-	-	-
2,671	-	3,160	425	-	-	-
<u>2,373,648</u>	<u>15,748</u>	<u>74,659</u>	<u>36,627</u>	<u>33,053</u>	<u>549</u>	<u>74,841</u>
-	-	-	-	-	-	-
-	17,966	-	-	-	-	12,421
-	-	60,647	23,872	-	-	-
-	-	-	-	-	-	-
-	-	-	-	33,000	-	-
1,786,944	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	16,350	3,330	-	-	9,828
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,786,944</u>	<u>17,966</u>	<u>76,997</u>	<u>27,202</u>	<u>33,000</u>	<u>-</u>	<u>22,249</u>
586,704	(2,218)	(2,338)	9,425	53	549	52,592
1,327,000	-	89,000	1,000	-	-	-
(1,743,000)	-	-	-	-	-	-
<u>(416,000)</u>	<u>-</u>	<u>89,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
170,704	(2,218)	86,662	10,425	53	549	52,592
594,636	8,516	20,523	20,311	2,118	857	235,604
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 765,340</u>	<u>\$ 6,298</u>	<u>\$ 107,185</u>	<u>\$ 30,736</u>	<u>\$ 2,171</u>	<u>\$ 1,406</u>	<u>\$ 288,196</u>

(Continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Certificate of Title Administration Fund	County Recorder Equipment Fund	Parent Education Fund	Indigent Children Drivers Fund
<b>REVENUES</b>				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	666,106	173,952	15,706	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-
Fines and Forfeitures.....	-	-	-	362
Intergovernmental.....	-	-	-	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>666,106</u>	<u>173,952</u>	<u>15,706</u>	<u>362</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	155,835	-	-
Judicial .....	408,210	-	10,117	-
Public Safety .....	-	-	-	-
Public Works .....	-	-	-	-
Health .....	-	-	-	-
Human Services .....	-	-	-	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	3,115	16,258	-	-
Debt Service:				
Principal Retirement .....	-	-	-	-
Interest and Fiscal Charges .....	-	-	-	-
Total Expenditures.....	<u>411,325</u>	<u>172,093</u>	<u>10,117</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures .....	<u>254,781</u>	<u>1,859</u>	<u>5,589</u>	<u>362</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In.....	-	-	-	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	254,781	1,859	5,589	362
Fund Balances (Deficit) - Beginning of Year.....	1,034,024	302,801	24,932	1,163
Increase (Decrease) in Reserve for Inventory .....	-	-	-	-
Residual Equity Transfer In (Out).....	-	-	-	-
Fund Balances (Deficits) - End of Year.....	<u>\$ 1,288,805</u>	<u>\$ 304,660</u>	<u>\$ 30,521</u>	<u>\$ 1,525</u>



(Continued)

Exhibit C-2

Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Com- munity Based Corrections Fund	Community Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund
\$ -	\$ -	\$ 934,553	\$ -	\$ -	\$ -	\$ -
-	-	-	115,938	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,142
310,350	156,191	124,818	-	68,679	51,669	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31	-	-	-
<u>310,350</u>	<u>156,191</u>	<u>1,059,371</u>	<u>115,969</u>	<u>68,679</u>	<u>51,669</u>	<u>1,142</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	205,762	-	48,827	-	-	-
329,229	-	20,846	-	-	-	-
-	-	-	-	-	51,179	-
-	-	-	-	-	-	-
-	-	-	-	67,379	-	-
-	-	173,882	12,840	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>329,229</u>	<u>205,762</u>	<u>194,728</u>	<u>61,667</u>	<u>67,379</u>	<u>51,179</u>	<u>-</u>
<u>(18,879)</u>	<u>(49,571)</u>	<u>864,643</u>	<u>54,302</u>	<u>1,300</u>	<u>490</u>	<u>1,142</u>
-	-	-	7,809	-	-	-
-	-	(813,661)	-	-	-	-
-	-	(813,661)	7,809	-	-	-
(18,879)	(49,571)	50,982	62,111	1,300	490	1,142
157,265	115,557	640,974	99,427	37,203	13,731	4,330
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 138,386</u>	<u>\$ 65,986</u>	<u>\$ 691,956</u>	<u>\$ 161,538</u>	<u>\$ 38,503</u>	<u>\$ 14,221</u>	<u>\$ 5,472</u>

(Continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Crossroads Center Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Cops In Shops Program Fund
<b>REVENUES</b>				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	312,970	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	442,735	-
Special Assessments.....	-	-	-	-
Interest.....	-	22,761	10,972	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>312,970</u>	<u>22,761</u>	<u>453,707</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	-	-
Judicial .....	-	-	-	-
Public Safety .....	34,104	-	-	-
Public Works .....	-	-	-	-
Health .....	-	-	-	-
Human Services .....	-	-	-	-
Urban Redevelopment and Housing .....	-	906	92,057	-
Intergovernmental.....	-	-	363,142	-
Capital Outlay.....	835	-	-	-
Debt Service:				
Principal Retirement .....	-	-	-	-
Interest and Fiscal Charges .....	-	-	-	-
Total Expenditures.....	<u>34,939</u>	<u>906</u>	<u>455,199</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures .....	<u>278,031</u>	<u>21,855</u>	<u>(1,492)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In.....	-	-	-	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	278,031	21,855	(1,492)	-
Fund Balances (Deficit) - Beginning of Year.....	107,360	646,290	306,641	15
Increase (Decrease) in Reserve for Inventory .....	-	-	-	-
Residual Equity Transfer In (Out).....	-	-	-	(15)
Fund Balances (Deficits) - End of Year.....	<u>\$ 385,391</u>	<u>\$ 668,145</u>	<u>\$ 305,149</u>	<u>\$ -</u>

(Continued)

Exhibit C-2

Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund	Victims of Crime Fund	Drug Court Program Fund	Dispute Resolution and Mediation Fund	Reese- Peters Home Lodge Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,996
-	-	-	-	21,936	34,074	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
55,065	-	14,124	68,432	-	-	-
-	-	-	-	-	-	-
7,155	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>62,220</u>	<u>-</u>	<u>14,124</u>	<u>68,432</u>	<u>21,936</u>	<u>34,074</u>	<u>123,996</u>
-	-	-	-	-	-	-
-	-	-	-	558	18,040	-
29,063	-	-	97,077	-	-	-
-	-	14,124	-	-	-	93,767
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
685	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,748</u>	<u>-</u>	<u>14,124</u>	<u>97,077</u>	<u>558</u>	<u>18,040</u>	<u>93,767</u>
32,472	-	-	(28,645)	21,378	16,034	30,229
-	-	-	27,271	-	-	-
-	-	-	-	-	-	-
-	-	-	<u>27,271</u>	-	-	-
32,472	-	-	(1,374)	21,378	16,034	30,229
1,183	2,181	34	64,434	27,976	44,747	38,669
-	-	-	(601)	-	-	-
-	-	-	-	-	-	-
<u>\$ 33,655</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 62,459</u>	<u>\$ 49,354</u>	<u>\$ 60,781</u>	<u>\$ 68,898</u>

(Continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Local Law Enforcement Grant Fund	Cops Universal Hiring Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund
<b>REVENUES</b>				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	-	7,925
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax .....	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	29,969	-	66,303	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>29,969</u>	<u>-</u>	<u>66,303</u>	<u>7,925</u>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative and Executive .....	-	-	-	-
Judicial .....	-	-	78,746	-
Public Safety .....	-	-	-	-
Public Works .....	-	-	-	-
Health .....	-	-	-	-
Human Services .....	-	-	-	-
Urban Redevelopment and Housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	27,650	-	-	-
Debt Service:				
Principal Retirement .....	-	-	-	-
Interest and Fiscal Charges .....	-	-	-	-
Total Expenditures.....	<u>27,650</u>	<u>-</u>	<u>78,746</u>	<u>-</u>
Excess of Revenues Over				
(Under) Expenditures .....	<u>2,319</u>	<u>-</u>	<u>(12,443)</u>	<u>7,925</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In.....	3,330	-	13,452	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>3,330</u>	<u>-</u>	<u>13,452</u>	<u>-</u>
Excess of Revenues and Other Financing				
Sources Over (Under) Expenditures				
and Other Financing Uses .....	5,649	-	1,009	7,925
Fund Balances (Deficit) - Beginning of Year.....	103,603	44,123	24,593	26,714
Increase (Decrease) in Reserve for Inventory .....	-	-	-	-
Residual Equity Transfer In (Out).....	-	-	-	-
Fund Balances (Deficits) - End of Year.....	<u>\$ 109,252</u>	<u>\$ 44,123</u>	<u>\$ 25,602</u>	<u>\$ 34,639</u>

(Continued)

Exhibit C-2

Juvenile Recovery Fund	Home Fund	Major Crimes Unit Grant Fund	Transportation Coordination Grant Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,762,886
183,691	-	-	-	-	3,665,575
-	-	-	-	-	227,672
-	-	-	-	-	984,484
-	-	-	-	-	183,283
-	280,952	166,218	69,321	34,164	28,356,336
-	-	-	-	-	96,076
-	-	-	-	-	38,132
-	-	-	-	-	16,310
-	-	-	-	-	658,029
<u>183,691</u>	<u>280,952</u>	<u>166,218</u>	<u>69,321</u>	<u>34,164</u>	<u>39,988,783</u>
-	-	-	-	-	822,721
137,678	-	-	-	-	683,736
-	-	-	-	-	1,179,123
-	-	-	-	-	4,073,333
-	-	-	-	-	14,259,637
-	-	-	-	22,776	16,408,279
-	290,809	-	-	-	383,772
-	-	191,218	66,793	-	688,532
-	-	-	-	-	1,552,644
-	-	-	-	-	141,901
-	-	-	-	-	40,398
<u>137,678</u>	<u>290,809</u>	<u>191,218</u>	<u>66,793</u>	<u>22,776</u>	<u>40,234,076</u>
<u>46,013</u>	<u>(9,857)</u>	<u>(25,000)</u>	<u>2,528</u>	<u>11,388</u>	<u>(245,293)</u>
-	-	-	-	-	5,820,684
-	-	-	-	-	(4,126,616)
-	-	-	-	-	1,694,068
46,013	(9,857)	(25,000)	2,528	11,388	1,448,775
66,801	25,392	-	-	-	18,682,747
-	-	-	-	-	20,877
-	-	-	-	-	4,833
<u>\$ 112,814</u>	<u>\$ 15,535</u>	<u>\$ (25,000)</u>	<u>\$ 2,528</u>	<u>\$ 11,388</u>	<u>\$ 20,157,232</u>

Fairfield County, Ohio

**DOG AND KENNEL FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 27,250	\$ 31,167	\$ 3,917
Licenses and Permits.....	200,000	194,619	(5,381)
Fines and Forfeitures.....	12,500	12,530	30
Donations.....	250	996	746
Total Revenues.....	<u>240,000</u>	<u>239,312</u>	<u>(688)</u>
<b>EXPENDITURES</b>			
Current:			
Health			
Dog and Kennel			
Personal Services .....	176,914	155,050	21,864
Fringe Benefits .....	84,048	65,601	18,447
Materials and Supplies .....	32,486	26,388	6,098
Contractual Services .....	51,587	25,863	25,724
Capital Outlay .....	15,000	120	14,880
Total Expenditures.....	<u>360,035</u>	<u>273,022</u>	<u>87,013</u>
Excess of Revenues Under Expenditures.....	(120,035)	(33,710)	86,325
Fund Balance - Beginning of Year.....	137,417	137,417	-
Prior Year Encumbrances Appropriated.....	10,073	10,073	-
Fund Balance - End of Year.....	<u>\$ 27,455</u>	<u>\$ 113,780</u>	<u>\$ 86,325</u>

Fairfield County, Ohio

**CHILD SUPPORT ENFORCEMENT AGENCY FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 290,000	\$ 238,959	\$ (51,041)
Intergovernmental.....	2,050,000	2,152,136	102,136
Other.....	5,000	6,491	1,491
Total Revenues.....	<u>2,345,000</u>	<u>2,397,586</u>	<u>52,586</u>
<b>EXPENDITURES</b>			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services .....	1,305,950	1,290,953	14,997
Fringe Benefits .....	541,612	505,353	36,259
Contractual Services .....	484,488	399,039	85,449
Total Expenditures.....	<u>2,332,050</u>	<u>2,195,345</u>	<u>136,705</u>
Excess of Revenues Over Expenditures.....	<u>12,950</u>	<u>202,241</u>	<u>189,291</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In.....	790,000	690,000	(100,000)
Operating Transfers Out.....	<u>(1,268,000)</u>	<u>(1,268,000)</u>	<u>-</u>
Total Other Financing Sources (Uses).....	<u>(478,000)</u>	<u>(578,000)</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses .....	(465,050)	(375,759)	89,291
Fund Balance - Beginning of Year.....	448,421	448,421	-
Prior Year Encumbrances Appropriated.....	<u>103,488</u>	<u>103,488</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 86,859</u>	<u>\$ 176,150</u>	<u>\$ 89,291</u>

Fairfield County, Ohio

**COMMUNITY SERVICES FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 11,500,000	\$ 8,477,137	\$ (3,022,863)
Other.....	451,000	596,317	145,317
Total Revenues.....	<u>11,951,000</u>	<u>9,073,454</u>	<u>(2,877,546)</u>
<b>EXPENDITURES</b>			
Current:			
Human Services			
Community Services			
Personal Services .....	5,006,060	4,993,870	12,190
Fringe Benefits .....	2,033,158	1,879,616	153,542
Materials and Supplies .....	275,345	258,845	16,500
Contractual Services .....	7,381,530	5,994,176	1,387,354
Capital Outlay .....	174,725	123,968	50,757
Total Expenditures.....	<u>14,870,818</u>	<u>13,250,475</u>	<u>1,620,343</u>
Excess of Revenues Under Expenditures.....	<u>(2,919,818)</u>	<u>(4,177,021)</u>	<u>(1,257,203)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances In.....	-	307,000	307,000
Advances Out.....	-	(307,000)	(307,000)
Operating Transfers In.....	2,373,000	3,331,000	958,000
Total Other Financing Sources (Uses).....	<u>2,373,000</u>	<u>3,331,000</u>	<u>958,000</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses .....	(546,818)	(846,021)	(299,203)
Fund Balance - Beginning of Year.....	367,320	367,320	-
Prior Year Encumbrances Appropriated.....	483,600	483,600	-
Fund Balance - End of Year.....	<u>\$ 304,102</u>	<u>\$ 4,899</u>	<u>\$ (299,203)</u>



Fairfield County, Ohio

**COMPUTERIZED LEGAL RESEARCH FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-6*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 9,600	\$ 19,378	\$ 9,778
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Computerized Legal Research			
Materials and Supplies .....	1,000	-	1,000
Contractual Services .....	3,000	-	3,000
Capital Outlay .....	7,200	3,000	4,200
Total Expenditures.....	11,200	3,000	8,200
Excess of Revenues Over (Under) Expenditures.....	(1,600)	16,378	17,978
Fund Balance - Beginning of Year.....	73,188	73,188	-
Fund Balance - End of Year.....	<u>\$ 71,588</u>	<u>\$ 89,566</u>	<u>\$ 17,978</u>

# Fairfield County, Ohio

## REAL ESTATE ASSESSMENT FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 685,000	\$ 903,293	\$ 218,293
Other.....	-	314	314
Total Revenues.....	<u>685,000</u>	<u>903,607</u>	<u>218,607</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services .....	349,700	314,443	35,257
Fringe Benefits .....	111,444	103,350	8,094
Materials and Supplies .....	17,000	10,019	6,981
Contractual Services .....	289,131	249,443	39,688
Capital Outlay .....	18,000	16,250	1,750
Total Expenditures.....	<u>785,275</u>	<u>693,505</u>	<u>91,770</u>
Excess of Revenues Over (Under) Expenditures.....	(100,275)	210,102	310,377
Fund Balance - Beginning of Year.....	1,203,303	1,203,303	-
Prior Year Encumbrances Appropriated.....	50,599	50,599	-
Fund Balance - End of Year.....	<u>\$ 1,153,627</u>	<u>\$ 1,464,004</u>	<u>\$ 310,377</u>

Fairfield County, Ohio

**TREASURER'S PREPAYMENT FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-8*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest.....	\$ 5,000	\$ 4,018	\$ (982)
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
Treasurer's Prepayment			
Personal Servies .....	5,000	2,655	2,345
Fringe Benefits .....	850	316	534
Materials and Supplies .....	2,000	379	1,621
Contractual Services .....	1,000	-	1,000
Capital Outlay .....	2,850	-	2,850
Total Expenditures.....	11,700	3,350	8,350
Excess of Revenues Over (Under) Expenditures.....	(6,700)	668	7,368
Fund Balance - Beginning of Year.....	9,506	9,506	-
Fund Balance - End of Year.....	\$ 2,806	\$ 10,174	\$ 7,368

# Fairfield County, Ohio

## MOTOR VEHICLE FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 2,500	\$ 36,163	\$ 33,663
Permissive Motor Vehicle License Tax.....	870,000	981,407	111,407
Fines and Forfeitures.....	40,000	55,990	15,990
Intergovernmental.....	4,100,000	4,364,854	264,854
Other.....	8,000	5,626	(2,374)
<b>Total Revenues.....</b>	<b>5,020,500</b>	<b>5,444,040</b>	<b>423,540</b>
<b>EXPENDITURES</b>			
Current:			
Public Works			
Motor Vehicle			
Personal Services .....	2,424,689	1,845,634	579,055
Fringe Benefits .....	1,002,094	771,409	230,685
Materials and Supplies .....	826,874	464,962	361,912
Contractual Services .....	1,315,774	939,224	376,550
Capital Outlay .....	1,349,231	824,596	524,635
<b>Total Expenditures.....</b>	<b>6,918,662</b>	<b>4,845,825</b>	<b>2,072,837</b>
Excess of Revenues Over (Under) Expenditures.....	(1,898,162)	598,215	2,496,377
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances In.....	-	14,124	14,124
Advances Out.....	(14,124)	(14,124)	-
Operating Transfers In.....	325,822	330,822	5,000
Operating Transfers Out.....	(301,955)	(301,955)	-
<b>Total Other Financing Sources (Uses).....</b>	<b>9,743</b>	<b>28,867</b>	<b>19,124</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(1,888,419)	627,082	2,515,501
Fund Balance - Beginning of Year.....	2,707,002	2,707,002	-
Prior Year Encumbrances Appropriated.....	521,904	521,904	-
<b>Fund Balance - End of Year.....</b>	<b>\$ 1,340,487</b>	<b>\$ 3,855,988</b>	<b>\$ 2,515,501</b>

# Fairfield County, Ohio

## ROAD AND BRIDGE FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and Forfeitures.....	\$ 29,076	\$ 30,627	\$ 1,551
<b>EXPENDITURES</b>			
Current:			
Public Works			
Road and Bridge			
Personal Services .....	25,852	25,852	-
Fringe Benefits .....	2,308	2,308	-
Total Expenditures.....	28,160	28,160	-
Excess of Revenues Over Expenditures.....	916	2,467	1,551
Fund Balance - Beginning of Year.....	7,957	7,957	-
Fund Balance - End of Year.....	\$ 8,873	\$ 10,424	\$ 1,551

Fairfield County, Ohio

**YOUTH SERVICES FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 588,591	\$ 526,223	\$ (62,368)
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Youth Services			
Personal Services .....	621,528	491,523	130,005
Fringe Benefits .....	313,703	180,144	133,559
Materials and Supplies .....	20,090	43	20,047
Contractual Services .....	77,700	-	77,700
Capital Outlay .....	10,000	-	10,000
Total Expenditures.....	1,043,021	671,710	371,311
Excess of Revenues Under Expenditures.....	(454,430)	(145,487)	308,943
Fund Balance - Beginning of Year.....	808,369	808,369	-
Prior Year Encumbrances Appropriated.....	90	90	-
Fund Balance - End of Year.....	<u>\$ 354,029</u>	<u>\$ 662,972</u>	<u>\$ 308,943</u>

Fairfield County, Ohio

**ENFORCEMENT AND EDUCATION FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-12*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and Forfeitures.....	\$ 1,500	\$ 3,144	\$ 1,644
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	1,500	3,144	1,644
Fund Balance - Beginning of Year.....	16,327	16,327	-
Fund Balance - End of Year.....	<u>\$ 17,827</u>	<u>\$ 19,471</u>	<u>\$ 1,644</u>

Fairfield County, Ohio

**DITCH MAINTENANCE FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-13*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 95,527	\$ 95,527
<b>EXPENDITURES</b>			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services .....	15,562	13,869	1,693
Excess of Revenues Over (Under) Expenditures.....	(15,562)	81,658	97,220
Fund Balance - Beginning of Year.....	322,226	322,226	-
Fund Balance - End of Year.....	\$ 306,664	\$ 403,884	\$ 97,220



Fairfield County, Ohio

**MENTAL RETARDATION FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-14

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 4,056,654	\$ 4,242,955	\$ 186,301
Charges for Services.....	212,048	271,031	58,983
Intergovernmental.....	3,031,434	3,140,897	109,463
Donations.....	-	192	192
Other.....	1,000	5,870	4,870
Total Revenues.....	<u>7,301,136</u>	<u>7,660,945</u>	<u>359,809</u>
<b>EXPENDITURES</b>			
Current:			
Health			
Mental Retardation			
Personal Services .....	3,752,606	3,451,085	301,521
Fringe Benefits .....	1,798,526	1,610,574	187,952
Materials and Supplies .....	202,876	158,829	44,047
Contractual Services .....	2,338,427	2,118,499	219,928
Capital Outlay .....	377,300	337,944	39,356
Other .....	129,801	76,083	53,718
Total Expenditures.....	<u>8,599,536</u>	<u>7,753,014</u>	<u>846,522</u>
Excess of Revenues Under Expenditures.....	(1,298,400)	(92,069)	1,206,331
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	-	4,848	4,848
Excess of Revenues and Other Financing Sources			
Under Expenditures .....	(1,298,400)	(87,221)	1,211,179
Fund Balance - Beginning of Year.....	4,389,897	4,389,897	-
Prior Year Encumbrances Appropriated.....	509,461	509,461	-
Fund Balance - End of Year.....	<u>\$ 3,600,958</u>	<u>\$ 4,812,137</u>	<u>\$ 1,211,179</u>

Fairfield County, Ohio

**DELINQUENT REAL ESTATE COLLECTION FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-15

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 148,500	\$ 186,402	\$ 37,902
Other.....	200	-	(200)
Total Revenues.....	<u>148,700</u>	<u>186,402</u>	<u>37,702</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Collection			
Personal Services .....	86,400	81,791	4,609
Fringe Benefits .....	43,589	24,067	19,522
Materials and Supplies .....	10,100	6,066	4,034
Contractual Services .....	49,654	22,677	26,977
Capital Outlay .....	26,925	1,510	25,415
Total Expenditures.....	<u>216,668</u>	<u>136,111</u>	<u>80,557</u>
Excess of Revenues Over (Under) Expenditures.....	(67,968)	50,291	118,259
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	-	1,751	1,751
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	(67,968)	52,042	120,010
Fund Balance - Beginning of Year.....	267,638	267,638	-
Prior Year Encumbrances Appropriated.....	7,254	7,254	-
Fund Balance - End of Year.....	<u>\$ 206,924</u>	<u>\$ 326,934</u>	<u>\$ 120,010</u>

Fairfield County, Ohio

**ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND —  
SPECIAL REVENUE FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-16*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 459,180	\$ 461,382	\$ 2,202
Charges for Services.....	122,752	172,316	49,564
Intergovernmental.....	5,162,479	5,551,671	389,192
Other.....	34,376	48,256	13,880
Total Revenues.....	<u>5,778,787</u>	<u>6,233,625</u>	<u>454,838</u>
<b>EXPENDITURES</b>			
Current:			
Health			
Mental Health and Recovery Services Board			
Personal Services .....	423,624	397,494	26,130
Fringe Benefits .....	142,404	118,459	23,945
Materials and Supplies .....	51,600	15,079	36,521
Contractual Services .....	6,483,668	6,410,486	73,182
Capital Outlay .....	26,903	23,342	3,561
Other .....	14,300	9,065	5,235
Total Expenditures.....	<u>7,142,499</u>	<u>6,973,925</u>	<u>168,574</u>
Excess of Revenues Under Expenditures.....	(1,363,712)	(740,300)	623,412
Fund Balance - Beginning of Year.....	1,493,454	1,493,454	-
Prior Year Encumbrances Appropriated.....	111,749	111,749	-
Fund Balance - End of Year.....	<u>\$ 241,491</u>	<u>\$ 864,903</u>	<u>\$ 623,412</u>

Fairfield County, Ohio

**COMMISSARY FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-17

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 70,800	\$ 69,967	\$ (833)
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Commissary			
Materials and Supplies .....	67,825	67,821	4
Capital Outlay .....	8,750	8,351	399
Other .....	630	415	215
Total Expenditures.....	77,205	76,587	618
Excess of Revenues Under Expenditures.....	(6,405)	(6,620)	(215)
Fund Balance - Beginning of Year.....	9,646	9,646	-
Prior Year Encumbrances Appropriated.....	1,851	1,851	-
Fund Balance - End of Year.....	\$ 5,092	\$ 4,877	\$ (215)

Fairfield County, Ohio

**CHILDREN SERVICES FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-18

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 239,625	\$ 276,850	\$ 37,225
Intergovernmental.....	1,950,868	2,102,079	151,211
Donations.....	2,000	879	(1,121)
Other.....	507	2,141	1,634
Total Revenues.....	<u>2,193,000</u>	<u>2,381,949</u>	<u>188,949</u>
<b>EXPENDITURES</b>			
Current:			
Human Services			
Children Services			
Contractual Services .....	2,049,734	1,959,294	90,440
Excess of Revenues Over Expenditures.....	<u>143,266</u>	<u>422,655</u>	<u>279,389</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In.....	1,343,000	1,327,000	(16,000)
Operating Transfers Out.....	(1,743,000)	(1,743,000)	-
Total Other Financing Sources (Uses).....	<u>(400,000)</u>	<u>(416,000)</u>	<u>(16,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(256,734)	6,655	263,389
Fund Balance - Beginning of Year.....	358,629	358,629	-
Prior Year Encumbrances Appropriated.....	66,734	66,734	-
Fund Balance - End of Year.....	<u>\$ 168,629</u>	<u>\$ 432,018</u>	<u>\$ 263,389</u>

Fairfield County, Ohio

**INDIGENT GUARDIANSHIP FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-19*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 19,000	\$ 15,668	\$ (3,332)
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services .....	19,000	17,966	1,034
Excess of Revenues Under Expenditures.....	-	(2,298)	(2,298)
Fund Balance - Beginning of Year.....	7,436	7,436	-
Fund Balance - End of Year.....	\$ 7,436	\$ 5,138	\$ (2,298)

# Fairfield County, Ohio

## EMERGENCY MANAGEMENT FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-20

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 99,300	\$ 78,847	\$ (20,453)
Other.....	-	2,580	2,580
Total Revenues.....	<u>99,300</u>	<u>81,427</u>	<u>(17,873)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Emergency Management			
Personal Services .....	28,200	28,073	127
Fringe Benefits .....	13,784	12,634	1,150
Materials and Supplies .....	10,099	10,069	30
Contractual Services .....	19,165	13,859	5,306
Capital Outlay .....	125,295	92,684	32,611
Total Expenditures.....	<u>196,543</u>	<u>157,319</u>	<u>39,224</u>
Excess of Revenues Under Expenditures.....	(97,243)	(75,892)	21,351
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	89,000	89,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	(8,243)	13,108	21,351
Fund Balance - Beginning of Year.....	13,697	13,697	-
Prior Year Encumbrances Appropriated.....	8,069	8,069	-
Fund Balance - End of Year.....	<u>\$ 13,523</u>	<u>\$ 34,874</u>	<u>\$ 21,351</u>

# Fairfield County, Ohio

## EMERGENCY PLANNING FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-21

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 40,000	\$ 29,941	\$ (10,059)
Donations.....	11,700	7,088	(4,612)
Total Revenues.....	<u>51,700</u>	<u>37,029</u>	<u>(14,671)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Emergency Planning			
Personal Services .....	7,800	7,516	284
Fringe Benefits .....	1,125	909	216
Materials and Supplies .....	2,275	1,650	625
Contractual Services .....	27,100	15,245	11,855
Capital Outlay .....	15,000	12,831	2,169
Total Expenditures.....	<u>53,300</u>	<u>38,151</u>	<u>15,149</u>
Excess of Revenues Under Expenditures.....	(1,600)	(1,122)	478
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	1,000	1,000	-
Excess of Revenues and Other Financing Sources Under Expenditures .....	(600)	(122)	478
Fund Balance - Beginning of Year.....	17,340	17,340	-
Prior Year Encumbrances Appropriated.....	300	300	-
Fund Balance - End of Year.....	<u>\$ 17,040</u>	<u>\$ 17,518</u>	<u>\$ 478</u>



Fairfield County, Ohio

**MARRIAGE LICENSE FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-22*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Licenses and Permits.....	\$ 40,000	\$ 33,000	\$ (7,000)
<b>EXPENDITURES</b>			
Current:			
Health			
Marriage License			
Contractual Services .....	53,154	52,652	502
Excess of Revenues Under Expenditures.....	(13,154)	(19,652)	(6,498)
Fund Balance - Beginning of Year.....	6,498	6,498	-
Prior Year Encumbrances Appropriated.....	13,154	13,154	-
Fund Balance - End of Year.....	<u>\$ 6,498</u>	<u>\$ -</u>	<u>\$ (6,498)</u>

Fairfield County, Ohio

**BATESON BEACH FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-23*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 549	\$ 549
<b>EXPENDITURES</b>			
Current:			
Public Works			
Bateson Beach			
Other .....	-	-	-
Excess of Revenues Over Expenditures.....	-	549	549
Fund Balance - Beginning of Year.....	857	857	-
Fund Balance - End of Year.....	<u>\$ 857</u>	<u>\$ 1,406</u>	<u>\$ 549</u>

# Fairfield County, Ohio

## COMPUTER FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-24

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and Forfeitures.....	\$ 49,000	\$ 72,778	\$ 23,778
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Computer			
Contractual Services .....	37,000	22,421	14,579
Capital Outlay .....	65,066	64,646	420
Total Expenditures.....	102,066	87,067	14,999
Excess of Revenues Under Expenditures.....	(53,066)	(14,289)	38,777
Fund Balance - Beginning of Year.....	220,110	220,110	-
Prior Year Encumbrances Appropriated.....	8,166	8,166	-
Fund Balance - End of Year.....	\$ 175,210	\$ 213,987	\$ 38,777

Fairfield County, Ohio

**CERTIFICATE OF TITLE ADMINISTRATION FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-25

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 438,000	\$ 648,233	\$ 210,233
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services .....	277,327	275,922	1,405
Fringe Benefits .....	137,731	117,051	20,680
Materials and Supplies .....	12,950	12,069	881
Contractual Services .....	7,975	4,742	3,233
Capital Outlay .....	4,000	3,315	685
Total Expenditures.....	439,983	413,099	26,884
Excess of Revenues Over (Under) Expenditures.....	(1,983)	235,134	237,117
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	(438,000)	-	438,000
Excess of Revenues Over (Under) Expenditures and Other Financing Uses .....	(439,983)	235,134	675,117
Fund Balance - Beginning of Year.....	1,012,498	1,012,498	-
Prior Year Encumbrances Appropriated.....	1,425	1,425	-
Fund Balance - End of Year.....	\$ 573,940	\$ 1,249,057	\$ 675,117

Fairfield County, Ohio

**COUNTY RECORDER EQUIPMENT FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-26

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 170,000	\$ 171,852	\$ 1,852
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
Recorder Equipment			
Contractual Services .....	214,691	198,507	16,184
Capital Outlay .....	30,532	17,310	13,222
Total Expenditures.....	245,223	215,817	29,406
Excess of Revenues Under Expenditures.....	(75,223)	(43,965)	31,258
Fund Balance - Beginning of Year.....	287,228	287,228	-
Prior Year Encumbrances Appropriated.....	30,223	30,223	-
Fund Balance - End of Year.....	<u>\$ 242,228</u>	<u>\$ 273,486</u>	<u>\$ 31,258</u>

Fairfield County, Ohio

**PARENT EDUCATION FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-27

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 16,000	\$ 14,975	\$ (1,025)
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Parent Education			
Materials and Supplies .....	1,000	832	168
Contractual Services .....	13,440	9,725	3,715
Total Expenditures.....	14,440	10,557	3,883
Excess of Revenues Over Expenditures.....	1,560	4,418	2,858
Fund Balance - Beginning of Year.....	23,248	23,248	-
Prior Year Encumbrances Appropriated.....	440	440	-
Fund Balance - End of Year.....	<u>\$ 25,248</u>	<u>\$ 28,106</u>	<u>\$ 2,858</u>

Fairfield County, Ohio

**INDIGENT CHILDREN DRIVERS FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-28*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and Forfeitures.....	\$ 150	\$ 187	\$ 37
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Indigent Children Drivers			
Other .....	150	-	150
Excess of Revenues Over Expenditures.....	-	187	187
Fund Balance - Beginning of Year.....	1,163	1,163	-
Fund Balance - End of Year.....	\$ 1,163	\$ 1,350	\$ 187

Fairfield County, Ohio

**ENVIRONMENTAL AFFAIRS GRANT FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-29

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 395,074	\$ 313,932	\$ (81,142)
<b>EXPENDITURES</b>			
Current:			
Public Works			
Environmental Affairs			
Materials and Supplies .....	34,981	-	34,981
Contractual Services .....	441,543	351,332	90,211
Capital Outlay .....	3,907	-	3,907
Total Expenditures.....	480,431	351,332	129,099
Excess of Revenues Under Expenditures.....	(85,357)	(37,400)	47,957
Fund Balance - Beginning of Year.....	112,929	112,929	-
Prior Year Encumbrances Appropriated.....	39,865	39,865	-
Fund Balance - End of Year.....	\$ 67,437	\$ 115,394	\$ 47,957



Fairfield County, Ohio

**ADULT COMMUNITY BASED CORRECTIONS FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-30

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 156,190	\$ 156,190	\$ -
Other.....	11,845	-	(11,845)
Total Revenues.....	<u>168,035</u>	<u>156,190</u>	<u>(11,845)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Adult Community Based Corrections			
Personal Services .....	121,007	104,291	16,716
Fringe Benefits .....	47,733	39,060	8,673
Contractual Services .....	64,251	64,251	-
Total Expenditures.....	<u>232,991</u>	<u>207,602</u>	<u>25,389</u>
Excess of Revenues Under Expenditures.....	(64,956)	(51,412)	13,544
Fund Balance - Beginning of Year.....	82,391	82,391	-
Fund Balance - End of Year.....	<u>\$ 17,435</u>	<u>\$ 30,979</u>	<u>\$ 13,544</u>

Fairfield County, Ohio

**BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-31

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 860,000	\$ 934,553	\$ 74,553
Intergovernmental.....	105,000	119,392	14,392
Total Revenues.....	<u>965,000</u>	<u>1,053,945</u>	<u>88,945</u>
<b>EXPENDITURES</b>			
Current:			
Public Works			
Bridges, Culverts, and County Road Levy			
Contractual Services .....	17,892	4,481	13,411
Capital Outlay .....	698,035	352,243	345,792
Other .....	19,715	16,365	3,350
Total Expenditures.....	<u>735,642</u>	<u>373,089</u>	<u>362,553</u>
Excess of Revenues Over Expenditures.....	229,358	680,856	451,498
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	<u>(813,661)</u>	<u>(813,661)</u>	<u>-</u>
Excess of Revenues Under Expenditures and Other Financing Uses .....	(584,303)	(132,805)	451,498
Fund Balance - Beginning of Year.....	302,497	302,497	-
Prior Year Encumbrances Appropriated.....	<u>356,688</u>	<u>356,688</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 74,882</u>	<u>\$ 526,380</u>	<u>\$ 451,498</u>

Fairfield County, Ohio

**COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND —  
SPECIAL REVENUE FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-32

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 53,700	\$ 109,519	\$ 55,819
Other.....	-	31	31
Total Revenues.....	<u>53,700</u>	<u>109,550</u>	<u>55,850</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
County Probation Services Community Based Corrections			
Personal Services .....	12,833	9,053	3,780
Fringe Benefits .....	6,043	2,275	3,768
Materials and Supplies .....	6,080	5,937	143
Contractual Services .....	66,411	44,194	22,217
Capital Outlay .....	15,217	14,619	598
Total Expenditures.....	<u>106,584</u>	<u>76,078</u>	<u>30,506</u>
Excess of Revenues Over (Under) Expenditures.....	(52,884)	33,472	86,356
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	-	7,809	7,809
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	(52,884)	41,281	94,165
Fund Balance - Beginning of Year.....	69,514	69,514	-
Prior Year Encumbrances Appropriated.....	14,875	14,875	-
Fund Balance - End of Year.....	<u>\$ 31,505</u>	<u>\$ 125,670</u>	<u>\$ 94,165</u>

Fairfield County, Ohio

**COMMUNITY CORRECTIONS FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-33*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 68,679	\$ 68,679	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Community Corrections			
Other .....	68,679	68,679	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**LITTER ENFORCEMENT FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-34*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 60,766	\$ 62,866	\$ 2,100
<b>EXPENDITURES</b>			
Current:			
Health			
Litter Enforcement			
Personal Services .....	33,285	31,272	2,013
Fringe Benefits .....	15,384	11,293	4,091
Contractual Services .....	3,380	2,971	409
Other .....	6,957	6,957	-
Total Expenditures.....	59,006	52,493	6,513
Excess of Revenues Over Expenditures.....	1,760	10,373	8,613
Fund Balance - Beginning of Year.....	4,193	4,193	-
Prior Year Encumbrances Appropriated.....	380	380	-
Fund Balance - End of Year.....	\$ 6,333	\$ 14,946	\$ 8,613

Fairfield County, Ohio

**OHIO SEAT BELT FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-35*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and Forfeitures.....	\$ 2,392	\$ 1,142	\$ (1,250)
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Ohio Seat Belt			
Contractual Services .....	1,204	-	1,204
Excess of Revenues Over Expenditures.....	1,188	1,142	(46)
Fund Balance - Beginning of Year.....	4,330	4,330	-
Fund Balance - End of Year.....	<u>\$ 5,518</u>	<u>\$ 5,472</u>	<u>\$ (46)</u>

Fairfield County, Ohio

**CROSSROADS CENTER FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-36

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 184,600	\$ 314,969	\$ 130,369
Donations.....	1,000	-	(1,000)
Total Revenues.....	<u>185,600</u>	<u>314,969</u>	<u>129,369</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Crossroads Center			
Personal Services .....	66,500	-	66,500
Fringe Benefits .....	38,434	28	38,406
Materials and Supplies .....	15,200	8,548	6,652
Contractual Services .....	60,728	28,355	32,373
Capital Outlay .....	5,000	835	4,165
Total Expenditures.....	<u>185,862</u>	<u>37,766</u>	<u>148,096</u>
Excess of Revenues Over (Under) Expenditures.....	(262)	277,203	277,465
Fund Balance - Beginning of Year.....	98,455	98,455	-
Prior Year Encumbrances Appropriated.....	262	262	-
Fund Balance - End of Year.....	<u>\$ 98,455</u>	<u>\$ 375,920</u>	<u>\$ 277,465</u>

Fairfield County, Ohio

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-37*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,190,101	\$ 407,570	\$ (782,531)
<b>EXPENDITURES</b>			
Current:			
Urban Development and Housing			
Community Development Block Grant			
Contractual Services .....	1,183,875	628,561	555,314
Excess of Revenues Over (Under) Expenditures.....	6,226	(220,991)	(227,217)
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances In.....	-	426,000	426,000
Advances Out.....	-	(541,399)	(541,399)
Total Other Financing Sources (Uses).....	-	(115,399)	(115,399)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	6,226	(336,390)	(342,616)
Fund Balance - Beginning of Year.....	233,264	233,264	-
Prior Year Encumbrances Appropriated.....	220,471	220,471	-
Fund Balance - End of Year.....	<u>\$ 459,961</u>	<u>\$ 117,345</u>	<u>\$ (342,616)</u>



Fairfield County, Ohio

**COPS IN SHOPS FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-38*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	(15)	(15)	-
Excess of Revenues Under Expenditures and Other Financing Uses .....	(15)	(15)	-
Fund Balance - Beginning of Year.....	15	15	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**DRUG ABUSE RESISTANCE EDUCATION FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-39

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 25,000	\$ 25,799	\$ 799
Donations.....	7,754	7,155	(599)
Total Revenues.....	<u>32,754</u>	<u>32,954</u>	<u>200</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services .....	25,000	25,000	-
Materials and Supplies .....	2,600	2,600	-
Contractual Services .....	6,062	1,873	4,189
Capital Outlay .....	685	685	-
Total Expenditures.....	<u>34,347</u>	<u>30,158</u>	<u>4,189</u>
Excess of Revenues Over (Under) Expenditures.....	(1,593)	2,796	4,389
Fund Balance - Beginning of Year.....	1,593	1,593	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 4,389</u>	<u>\$ 4,389</u>

Fairfield County, Ohio

**HIGHWAY SAFETY PROGRAM FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-40

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 14,124	\$ 14,124	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works			
Highway Safety Program			
Contractual Services .....	14,124	14,124	-
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances In.....	-	14,124	14,124
Advances Out.....	-	(14,124)	(14,124)
Total Other Financing Sources (Uses).....	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses .....	-	-	-
Fund Balance - Beginning of Year.....	34	34	-
Fund Balance - End of Year.....	\$ 34	\$ 34	\$ -

Fairfield County, Ohio

**VICTIMS OF CRIME FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-41

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 74,653	\$ 74,653	\$ -
Other.....	2,989	-	(2,989)
Total Revenues.....	<u>77,642</u>	<u>74,653</u>	<u>(2,989)</u>
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Victims of Crime			
Personal Services .....	81,838	78,499	3,339
Fringe Benefits .....	18,958	15,955	3,003
Materials and Supplies .....	635	549	86
Contractual Services .....	1,237	1,181	56
Total Expenditures.....	<u>102,668</u>	<u>96,184</u>	<u>6,484</u>
Excess of Revenues Under Expenditures.....	(25,026)	(21,531)	3,495
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	<u>24,283</u>	<u>27,271</u>	<u>2,988</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	(743)	5,740	6,483
Fund Balance - Beginning of Year.....	<u>53,801</u>	<u>53,801</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 53,058</u>	<u>\$ 59,541</u>	<u>\$ 6,483</u>

Fairfield County, Ohio

**DRUG COURT PROGRAM FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-42

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 17,700	\$ 21,007	\$ 3,307
Donations.....	1,000	-	(1,000)
Total Revenues.....	<u>18,700</u>	<u>21,007</u>	<u>2,307</u>
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Drug Court Program			
Materials and Supplies .....	6,020	588	5,432
Contractual Services .....	12,000	-	12,000
Capital Outlay .....	700	-	700
Total Expenditures.....	<u>18,720</u>	<u>588</u>	<u>18,132</u>
Excess of Revenues Over (Under) Expenditures.....	(20)	20,419	20,439
Fund Balance - Beginning of Year.....	26,688	26,688	-
Prior Year Encumbrances Appropriated.....	20	20	-
Fund Balance - End of Year.....	<u>\$ 26,688</u>	<u>\$ 47,127</u>	<u>\$ 20,439</u>

Fairfield County, Ohio

**DISPUTE RESOLUTION AND MEDIATION FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-43

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 20,000	\$ 31,587	\$ 11,587
<b>EXPENDITURES</b>			
Current:			
General Governmental - Judicial			
Dispute Resolution and Mediation			
Personal Services .....	16,550	16,383	167
Fringe Benefits .....	4,202	2,364	1,838
Materials and Supplies .....	2,000	-	2,000
Contractual Services .....	5,000	-	5,000
Total Expenditures.....	27,752	18,747	9,005
Excess of Revenues Over (Under) Expenditures.....	(7,752)	12,840	20,592
Fund Balance - Beginning of Year.....	43,540	43,540	-
Fund Balance - End of Year.....	\$ 35,788	\$ 56,380	\$ 20,592

Fairfield County, Ohio

**REESE-PETERS HOME LODGE TAX FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-44*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Property and Other Taxes.....	\$ 115,000	\$ 125,834	\$ 10,834
<b>EXPENDITURES</b>			
Current:			
Public Works			
Reese-Peters Home Lodge Tax			
Other .....	121,160	121,160	-
Excess of Revenues Over (Under) Expenditures.....	(6,160)	4,674	10,834
Fund Balance - Beginning of Year.....	36,506	36,506	-
Fund Balance - End of Year.....	\$ 30,346	\$ 41,180	\$ 10,834

Fairfield County, Ohio

**LOCAL LAW ENFORCEMENT GRANT FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-45*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 29,969	\$ 29,969	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Local Law Enforcement Grant			
Capital Outlay .....	135,765	75,294	60,471
Excess of Revenues Under Expenditures.....	(105,796)	(45,325)	60,471
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	3,330	3,330	-
Excess of Revenues and Other Financing Sources Under Expenditures .....	(102,466)	(41,995)	60,471
Fund Balance - Beginning of Year.....	89,803	89,803	-
Prior Year Encumbrances Appropriated.....	14,600	14,600	-
Fund Balance - End of Year.....	<u>\$ 1,937</u>	<u>\$ 62,408</u>	<u>\$ 60,471</u>



Fairfield County, Ohio

**ACCOUNTABILITY GRANT FUND — SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit C-46

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 65,524	\$ 66,303	\$ 779
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Accountability Grant			
Personal Services .....	30,343	30,343	-
Fringe Benefits .....	95	69	26
Contractual Services .....	57,316	50,396	6,920
Total Expenditures.....	87,754	80,808	6,946
Excess of Revenues Under Expenditures.....	(22,230)	(14,505)	7,725
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	22,135	13,452	(8,683)
Excess of Revenues and Other Financing Sources Under Expenditures .....	(95)	(1,053)	(958)
Fund Balance - Beginning of Year.....	24,735	24,735	-
Fund Balance - End of Year.....	\$ 24,640	\$ 23,682	\$ (958)

Fairfield County, Ohio

**SANCTION COSTS REIMBURSEMENTS FUND — SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-47*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ -	\$ 7,509	\$ 7,509
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	7,509	7,509
Fund Balance - Beginning of Year.....	26,303	26,303	-
Fund Balance - End of Year.....	<u>\$ 26,303</u>	<u>\$ 33,812</u>	<u>\$ 7,509</u>

Fairfield County, Ohio

**JUVENILE RECOVERY FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-48*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 175,500	\$ 192,632	\$ 17,132
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Juvenile Recovery			
Contractual Services .....	192,030	162,622	29,408
Excess of Revenues Over (Under) Expenditures.....	(16,530)	30,010	46,540
Fund Balance - Beginning of Year.....	47,251	47,251	-
Prior Year Encumbrances Appropriated.....	16,530	16,530	-
Fund Balance - End of Year.....	<u>\$ 47,251</u>	<u>\$ 93,791</u>	<u>\$ 46,540</u>

# Fairfield County, Ohio

## HOME FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit C-49

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 309,118	\$ 250,972	\$ (58,146)
<b>EXPENDITURES</b>			
Current:			
Urban Development and Housing			
Home			
Contractual Services .....	310,118	294,314	15,804
Excess of Revenues Under Expenditures.....	(1,000)	(43,342)	(42,342)
<b>OTHER FINANCING USES</b>			
Advances Out.....	-	(61,905)	(61,905)
Excess of Revenues Under Expenditures and			
Other Financing Uses.....	(1,000)	(105,247)	(104,247)
Fund Balance - Beginning of Year.....	117,082	117,082	-
Prior Year Encumbrances Appropriated.....	2,938	2,938	-
Fund Balance - End of Year.....	<u>\$ 119,020</u>	<u>\$ 14,773</u>	<u>\$ (104,247)</u>

Fairfield County, Ohio

**MAJOR CRIMES UNIT GRANT FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-50*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 210,600	\$ 166,218	\$ (44,382)
<b>EXPENDITURES</b>			
Current:			
Public Safety			
Major Crimes Unit Grant			
Contractual Services .....	210,600	191,218	19,382
Excess of Revenues Under Expenditures.....	-	(25,000)	(25,000)
<b>Other Financing Sources (Uses)</b>			
Advances In.....	-	60,000	60,000
Advances Out.....	-	(35,000)	(35,000)
Total Other Financing Sources (Uses).....	-	25,000	25,000
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**TRANSPORTATION COORDINATION GRANT FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-51*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 66,793	\$ 66,793	\$ -
<b>EXPENDITURES</b>			
Current:			
Health			
Transportation Coordination Grant			
Contractual Services .....	66,793	66,793	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**OHIO CHILDREN'S TRUST FUND — SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit C-52*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 22,776	\$ 22,776	\$ -
<b>EXPENDITURES</b>			
Current:			
Human Services			
Ohio Children's Trust			
Contractual Services .....	22,776	22,776	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

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## Debt Service Funds

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

The following are included in debt service funds:

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

# Fairfield County, Ohio

## DEBT SERVICE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	General Obligation Bond Retirement Fund	Special Assessment 2000 High Service Area Fund
<b>ASSETS</b>				
Cash and Cash Equivalents.....	\$ 18,884	\$ 42,993	\$ 181,523	\$ 10,882
Accrued Interest Receivable.....	-	210	-	-
Land Contract Sale Receivable.....	-	-	170,630	-
Due from Other Funds.....	136,566	523,538	30,510	516,488
Total Assets.....	<u>\$ 155,450</u>	<u>\$ 566,741</u>	<u>\$ 382,663</u>	<u>\$ 527,370</u>
<b>LIABILITIES</b>				
Deferred Revenue.....	\$ 136,566	\$ 523,454	\$ 170,630	\$ 516,488
Accrued Interest Payable.....	0	0	0	0
Total Liabilities.....	<u>136,566</u>	<u>523,454</u>	<u>170,630</u>	<u>516,488</u>
<b>FUND EQUITY</b>				
Fund Balance:				
Unreserved:				
Undesignated .....	18,884	43,287	212,033	10,882
Total Fund Equity.....	<u>18,884</u>	<u>43,287</u>	<u>212,033</u>	<u>10,882</u>
Total Liabilities and Fund Equity.....	<u>\$ 155,450</u>	<u>\$ 566,741</u>	<u>\$ 382,663</u>	<u>\$ 527,370</u>

Special Assessment 2002 High Service Area Fund	Special Assessment Little Walnut Water Fund	Totals
\$ 6,314	\$ 4,492	\$ 265,088
-	-	210
-	-	170,630
<u>246,934</u>	<u>722,560</u>	<u>2,176,596</u>
<u>\$ 253,248</u>	<u>\$ 727,052</u>	<u>\$ 2,612,524</u>
\$ 246,934	\$ 722,560	\$ 2,316,632
0	870	870
<u>246,934</u>	<u>723,430</u>	<u>2,317,502</u>
<u>6,314</u>	<u>3,622</u>	<u>295,022</u>
<u>6,314</u>	<u>3,622</u>	<u>295,022</u>
<u>\$ 253,248</u>	<u>\$ 727,052</u>	<u>\$ 2,612,524</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	General Obligation Bond Retirement Fund
<b>REVENUES</b>			
Special Assessments.....	\$ 30,378	\$ 61,696	\$ -
Interest.....	-	1,691	6,140
Rent.....	-	-	484,945
Total Revenues.....	<u>30,378</u>	<u>63,387</u>	<u>491,085</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	25,000	30,000	1,140,000
Interest and Fiscal Charges .....	6,400	29,797	491,024
Total Expenditures.....	<u>31,400</u>	<u>59,797</u>	<u>1,631,024</u>
Excess of Revenues Over (Under ) Expenditures .....	<u>(1,022)</u>	<u>3,590</u>	<u>(1,139,939)</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds of Notes.....	-	-	730,000
Proceeds of Bonds.....	-	-	-
Premium on Notes.....	-	-	34,170
Operating Transfers In.....	-	-	249,206
Total Other Financing Sources.....	<u>-</u>	<u>-</u>	<u>1,013,376</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	(1,022)	3,590	(126,563)
Fund Balance - Beginning of Year.....	19,906	39,697	338,596
Residual Equity Transfers Out.....	-	-	-
Fund Balance - End of Year.....	<u>\$ 18,884</u>	<u>\$ 43,287</u>	<u>\$ 212,033</u>

Special Assessment 2000 High Service Area Fund	Special Assessment 2002 High Service Area Fund	Special Assessment Little Walnut Water Fund	Totals
\$ 96,350	\$ 6,294	\$ 8,890	\$ 203,608
765	20	28	8,644
-	-	-	484,945
<u>97,115</u>	<u>6,314</u>	<u>8,918</u>	<u>697,197</u>
55,000	-	-	1,250,000
31,983	-	-	559,204
<u>86,983</u>	<u>-</u>	<u>-</u>	<u>1,809,204</u>
10,132	6,314	8,918	(1,112,007)
-	-	-	730,000
-	251,917	731,450	983,367
-	-	-	34,170
404	-	-	249,610
<u>404</u>	<u>251,917</u>	<u>731,450</u>	<u>1,997,147</u>
10,536	258,231	740,368	885,140
346	-	-	398,545
-	(251,917)	(736,746)	(988,663)
<u>\$ 10,882</u>	<u>\$ 6,314</u>	<u>\$ 3,622</u>	<u>\$ 295,022</u>

Fairfield County, Ohio

**SPECIAL ASSESSMENT BUCKEYE LAKE SEWER FUND — DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit D-3*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ 31,400	\$ 30,378	\$ (1,022)
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	25,000	25,000	-
Interest and Fiscal Charges .....	6,400	6,400	-
Total Expenditures.....	31,400	31,400	-
Excess of Revenues Under Expenditures.....	-	(1,022)	(1,022)
Fund Balance - Beginning of Year.....	19,906	19,906	-
Fund Balance - End of Year.....	\$ 19,906	\$ 18,884	\$ (1,022)

Fairfield County, Ohio

**SPECIAL ASSESSMENT SANITARY SEWER FUND — DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit D-4*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ 58,000	\$ 61,696	\$ 3,696
Interest.....	2,000	1,575	(425)
Total Revenues.....	<u>60,000</u>	<u>63,271</u>	<u>3,271</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	30,000	30,000	-
Interest and Fiscal Charges .....	29,797	29,797	-
Total Expenditures.....	<u>59,797</u>	<u>59,797</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	203	3,474	3,271
Fund Balance - Beginning of Year.....	<u>39,519</u>	<u>39,519</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 39,722</u>	<u>\$ 42,993</u>	<u>\$ 3,271</u>

Fairfield County, Ohio

**GENERAL OBLIGATION BOND RETIREMENT FUND — DEBT SERVICE FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit D-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Rent.....	\$ -	\$ 460,575	\$ 460,575
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	12,442,000	12,215,000	227,000
Interest and Fiscal Charges .....	872,212	816,376	55,836
Total Expenditures.....	13,314,212	13,031,376	282,836
Excess of Revenues Under Expenditures.....	(13,314,212)	(12,570,801)	743,411
<b>OTHER FINANCING SOURCES</b>			
Proceeds of Notes.....	16,172,000	10,205,000	(5,967,000)
Premium on Notes.....	34,170	34,170	-
Operating Transfers In.....	4,064,393	2,174,558	(1,889,835)
Total Other Financing Sources.....	20,270,563	12,413,728	(7,856,835)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures .....	6,956,351	(157,073)	(7,113,424)
Fund Balance - Beginning of Year.....	338,596	338,596	-
Fund Balance - End of Year.....	\$ 7,294,947	\$ 181,523	\$ (7,113,424)



Fairfield County, Ohio

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

For the Year Ended December 31, 2002

Exhibit D-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ 86,637	\$ 96,350	\$ 9,713
Interest.....	-	765	765
Total Revenues.....	<u>86,637</u>	<u>97,115</u>	<u>10,478</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	55,000	55,000	-
Interest and Fiscal Charges .....	31,983	31,983	-
Total Expenditures.....	<u>86,983</u>	<u>86,983</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures.....	(346)	10,132	10,478
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In.....	2,820	3,224	404
Operating Transfers Out.....	(2,820)	(2,820)	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>404</u>	<u>404</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(346)	10,536	10,882
Fund Balance - Beginning of Year.....	346	346	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 10,882</u>	<u>\$ 10,882</u>

Fairfield County, Ohio

**SPECIAL ASSESSMENT 2002 HIGH SERVICE AREA FUND — DEBT SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit D-7*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 6,294	\$ 6,294
Interest.....	-	20	20
Total Revenues.....	-	6,314	6,314
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	6,314	6,314
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 6,314	\$ 6,314

Fairfield County, Ohio

**SPECIAL ASSESSMENT LITTLE WALNUT WATER FUND — DEBT SERVICE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit D-8*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Special Assessments.....	\$ -	\$ 4,464	\$ 4,464
Interest.....	-	28	28
Total Revenues.....	-	4,492	4,492
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	4,492	4,492
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 4,492</u>	<u>\$ 4,492</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2002

*Exhibit D-9*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Interest.....	\$ 47,000	\$ 44,937	\$ (2,063)
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	3,801,419	3,801,419	-
Interest and Fiscal Charges .....	436,443	436,441	2
Total Expenditures.....	4,237,862	4,237,860	2
Excess of Revenues Under Expenditures.....	(4,190,862)	(4,192,923)	(2,061)
<b>OTHER FINANCING SOURCES</b>			
Proceeds of Notes.....	3,180,000	3,180,000	-
Operating Transfers In.....	1,310,739	1,304,599	(6,140)
Total Other Financing Sources.....	4,490,739	4,484,599	(6,140)
Excess of Revenues and Other Financing Sources Over Expenditures .....	299,877	291,676	(8,201)
Fund Balance - Beginning of Year.....	392,436	392,436	-
Fund Balance - End of Year.....	\$ 692,313	\$ 684,112	\$ (8,201)

Fairfield County, Ohio

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

For the Year Ended December 31, 2002

Exhibit D-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Tap In Fees.....	\$ 1,710	\$ 1,710	\$ -
Special Assessments.....	4,426	4,426	-
Interest.....	47,500	35,363	(12,137)
Total Revenues.....	<u>53,636</u>	<u>41,499</u>	<u>(12,137)</u>
<b>EXPENDITURES</b>			
Debt Service:			
Principal Retirement .....	7,195,000	7,195,000	-
Interest and Fiscal Charges .....	470,698	470,132	566
Total Expenditures.....	<u>7,665,698</u>	<u>7,665,132</u>	<u>566</u>
Excess of Revenues Under Expenditures.....	<u>(7,612,062)</u>	<u>(7,623,633)</u>	<u>(11,571)</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds of Notes.....	5,016,632	5,516,632	500,000
Proceeds of Bonds.....	983,367	983,367	-
Operating Transfers In.....	1,953,944	1,222,970	(730,974)
Total Other Financing Sources.....	<u>7,953,943</u>	<u>7,722,969</u>	<u>(230,974)</u>
Excess of Revenues and Other Financing Sources Over Expenditures .....			
	341,881	99,336	(242,545)
Fund Balance - Beginning of Year.....	<u>448,095</u>	<u>448,095</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 789,976</u>	<u>\$ 547,431</u>	<u>\$ (242,545)</u>

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## Capital Projects Funds

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

The following are included in capital projects funds:

Federal Funds – Airport Fund	To account for federal grant revenues; to be used for construction purposes at the Fairfield County Airport.
State Funds – Airport Fund	To account for state grant revenues; to be used for construction purposes at the Fairfield County Airport.
Mental Retardation Facilities Fund	To account for revenue received from a state grant for major renovation work at the Adult Program Center.
Mental Health and Mental Retardation Complex Fund	To account for fees collected for the use of the rooms within the complex to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents; used for the construction of new hangars at the Fairfield County Airport.
Reese–Peters Home Fund	To account for grant revenue received from the Ohio Arts Facilities Commission to renovate the Reese–Peters home for use as a cultural arts facility.
State Capital Improvements Program Fund	To account for the state portion of revenues and expenditures for improvements to a road.
Permanent Improvement Fund	To account for transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Ohio Department of Transportation Projects Fund	To account for a federal grant and local matches to improve targeted road areas of the county.
Court Security Fund	To account for grant revenue received from the Ohio Judicial Conference for the purpose of improving court security within the County's buildings.
Job and Family Services Relocation Fund	To account for the relocation and renovation costs associated with the purchase of property to house the new Family and Jobs Services department.
West Campus Relocation Fund	To account for the relocation and renovation costs associated with the purchase of property on the west side of Lancaster

# Fairfield County, Ohio

## CAPITAL PROJECTS FUNDS COMBINING BALANCE SHEET

December 31, 2002

	Federal Funds - Airport Fund	State Funds - Airport Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund	State Capital Improvements Program Fund
<b>ASSETS</b>					
Cash and Cash Equivalents.....	\$ 40,511	\$ 164,313	\$ 98,562	\$ 75,975	\$ 138,270
Receivables:					
Accounts Receivable .....	-	-	45	5,171	-
Intergovernmental Receivable ...	38,043	9,871	-	-	-
Due From Other Funds.....	-	-	-	-	-
Total Assets.....	<u>\$ 78,554</u>	<u>\$ 174,184</u>	<u>\$ 98,607</u>	<u>\$ 81,146</u>	<u>\$ 138,270</u>
<b>LIABILITIES</b>					
Accounts Payable.....	\$ -	\$ 1,606	\$ -	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	70,421	-	-	-	-
Deferred Revenue.....	38,043	9,871	-	-	-
Accrued Interest Payable.....	-	-	-	10,887	-
Notes Payable.....	-	-	-	1,100,000	-
Total Liabilities.....	<u>108,464</u>	<u>11,477</u>	<u>-</u>	<u>1,110,887</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund Balances:					
Reserved for Encumbrances .....	-	-	52	-	95,673
Unreserved:					
Undesignated (Deficits) .....	<u>(29,910)</u>	<u>162,707</u>	<u>98,555</u>	<u>(1,029,741)</u>	<u>42,597</u>
Total Fund Equity (Deficits).....	<u>(29,910)</u>	<u>162,707</u>	<u>98,607</u>	<u>(1,029,741)</u>	<u>138,270</u>
Total Liabilities and Fund Equity.....	<u>\$ 78,554</u>	<u>\$ 174,184</u>	<u>\$ 98,607</u>	<u>\$ 81,146</u>	<u>\$ 138,270</u>



<b>Permanent Improvement Fund</b>	<b>Ohio Department of Transportation Projects Fund</b>	<b>Job and Family Services Relocation Fund</b>	<b>West Campus Relocation Fund</b>	<b>Totals</b>
\$ 1,340,831	\$ 18,058	\$ 12,695	\$ 5,147,909	\$ 7,037,124
-	-	-	-	5,216
-	-	-	-	47,914
-	-	-	51,847	51,847
<u>\$ 1,340,831</u>	<u>\$ 18,058</u>	<u>\$ 12,695</u>	<u>\$ 5,199,756</u>	<u>\$ 7,142,101</u>
\$ -	\$ -	\$ -	\$ -	1,606
61,924	-	-	1,075,859	1,137,783
-	-	-	93,262	93,262
-	-	-	-	70,421
-	-	-	-	47,914
-	-	-	-	10,887
-	-	-	-	1,100,000
<u>61,924</u>	<u>-</u>	<u>-</u>	<u>1,169,121</u>	<u>2,461,873</u>
22,001	-	-	3,633,644	3,751,370
<u>1,256,906</u>	<u>18,058</u>	<u>12,695</u>	<u>396,991</u>	<u>928,858</u>
<u>1,278,907</u>	<u>18,058</u>	<u>12,695</u>	<u>4,030,635</u>	<u>4,680,228</u>
<u>\$ 1,340,831</u>	<u>\$ 18,058</u>	<u>\$ 12,695</u>	<u>\$ 5,199,756</u>	<u>\$ 7,142,101</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2002

	Federal Funds - Airport Fund	State Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund
<b>REVENUES</b>					
Charges for Services.....	\$ -	\$ -	\$ -	\$ 51,910	\$ -
Intergovernmental.....	111,311	34,681	-	-	-
Interest.....	-	-	-	-	-
Rent.....	-	-	-	-	102,355
Other.....	-	-	-	-	-
Total Revenues.....	<u>111,311</u>	<u>34,681</u>	<u>-</u>	<u>51,910</u>	<u>102,355</u>
<b>EXPENDITURES</b>					
Capital Outlay.....	148,458	40,141	-	14,928	1,788
Debt Service:					
Interest and Fiscal Charges .....	-	-	-	-	33,844
Total Expenditures.....	<u>148,458</u>	<u>40,141</u>	<u>-</u>	<u>14,928</u>	<u>35,632</u>
Excess of Revenues Over (Under) Expenditures .....	<u>(37,147)</u>	<u>(5,460)</u>	<u>-</u>	<u>36,982</u>	<u>66,723</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of Notes .....	-	-	-	-	-
Sale of Fixed Assets .....	-	-	-	-	-
Operating Transfers In .....	7,237	-	-	-	28,165
Operating Transfers Out .....	-	-	-	-	-
Total Other Financing Sources (Uses) .....	<u>7,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,165</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	(29,910)	(5,460)	-	36,982	94,888
Fund Balances (Deficits) - Beginning of Year .....	-	168,167	4,848	61,625	(1,124,629)
Residual Equity Transfers Out .....	-	-	(4,848)	-	-
Fund Balances (Deficits) - End of Year .....	<u>\$ (29,910)</u>	<u>\$ 162,707</u>	<u>\$ -</u>	<u>\$ 98,607</u>	<u>\$ (1,029,741)</u>

Reese-Peters Home Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Court Security Fund	Job and Family Services Relocation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,204,208	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,204,208	-	-
-	1,496,217	733,361	1,331,550	13,533	-
-	-	-	-	-	-
-	1,496,217	733,361	1,331,550	13,533	-
-	(1,496,217)	(733,361)	(127,342)	(13,533)	-
-	-	-	-	-	-
-	-	214,419	-	-	-
-	991,656	142,360	123,960	-	-
-	-	-	-	-	-
-	991,656	356,779	123,960	-	-
-	(504,561)	(376,582)	(3,382)	(13,533)	-
636,865	642,831	1,655,489	21,440	13,533	12,695
(636,865)	-	-	-	-	-
\$ -	\$ 138,270	\$ 1,278,907	\$ 18,058	\$ -	\$ 12,695

(Continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2002

Exhibit E-2

	<b>West Campus Relocation Fund</b>	<b>Totals</b>
<b>REVENUES</b>		
Charges for Services.....	\$ -	\$ 51,910
Intergovernmental.....	-	1,350,200
Interest.....	51,847	51,847
Rent.....	-	102,355
Other.....	2,600	2,600
Total Revenues.....	<u>54,447</u>	<u>1,558,912</u>
<b>EXPENDITURES</b>		
Capital Outlay.....	2,570,302	6,350,278
Debt Service:		
Interest and Fiscal Charges .....	<u>226,728</u>	<u>260,572</u>
Total Expenditures.....	<u>2,797,030</u>	<u>6,610,850</u>
Excess of Revenues Over (Under) Expenditures .....	<u>(2,742,583)</u>	<u>(5,051,938)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds of Notes .....	8,375,000	8,375,000
Sale of Fixed Assets .....	-	214,419
Operating Transfers In .....	2,278,692	3,572,070
Operating Transfers Out .....	<u>(1,500,000)</u>	<u>(1,500,000)</u>
Total Other Financing Sources (Uses) .....	<u>9,153,692</u>	<u>10,661,489</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses .....	6,411,109	5,609,551
Fund Balances (Deficits) - Beginning of Year .....	(2,380,474)	(287,610)
Residual Equity Transfers Out .....	<u>-</u>	<u>(641,713)</u>
Fund Balances (Deficits) - End of Year .....	<u>\$ 4,030,635</u>	<u>\$ 4,680,228</u>

Fairfield County, Ohio

**FEDERAL FUNDS - AIRPORT FUND — CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit E-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 156,912	\$ 111,311	\$ (45,601)
<b>EXPENDITURES</b>			
Current:			
Conservation and Recreation			
State Funds - Airport			
Capital Outlay .....	156,912	148,458	8,454
Excess of Revenues Under Expenditures.....	-	(37,147)	(37,147)
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances In.....	-	141,221	141,221
Advances Out.....	-	(70,800)	(70,800)
Operating Transfers In.....	-	7,237	7,237
Total Other Financing Sources (Uses).....	-	77,658	77,658
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses.....	-	40,511	40,511
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 40,511	\$ 40,511

Fairfield County, Ohio

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

For the Year Ended December 31, 2002

*Exhibit E-4*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 260,000	\$ 34,681	\$ (225,319)
<b>EXPENDITURES</b>			
Current:			
Conservation and Recreation			
State Funds - Airport			
Contractual Services .....	260,000	47,940	212,060
Excess of Revenues Under Expenditures.....	-	(13,259)	(13,259)
Fund Balance - Beginning of Year.....	175,967	175,967	-
Fund Balance - End of Year.....	\$ 175,967	\$ 162,708	\$ (13,259)

Fairfield County, Ohio

**MENTAL RETARDATION FACILITIES FUND — CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit E-5*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	(4,848)	(4,848)	-
Excess of Revenues Under Expenditures and Other Financing Uses.....	(4,848)	(4,848)	-
Fund Balance - Beginning of Year.....	4,848	4,848	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

# Fairfield County, Ohio

## MENTAL HEALTH AND MENTAL RETARDATION COMPLEX FUND — CAPITAL PROJECTS FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit E-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 45,937	\$ 51,865	\$ 5,928
<b>EXPENDITURES</b>			
Current:			
Health			
Mental Health and Mental Retardation			
Materials and Supplies .....	3,000	-	3,000
Contractual Services .....	40,300	3,154	37,146
Capital Outlay .....	15,000	11,826	3,174
Total Expenditures.....	58,300	14,980	43,320
Excess of Revenues Over (Under) Expenditures.....	(12,363)	36,885	49,248
Fund Balance - Beginning of Year.....	61,575	61,575	-
Prior Year Encumbrances Appropriated.....	50	50	-
Fund Balance - End of Year.....	\$ 49,262	\$ 98,510	\$ 49,248



Fairfield County, Ohio

**AIRPORT HANGAR CONSTRUCTION FUND — CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit E-7*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Rent.....	\$ 122,220	\$ 103,576	\$ (18,644)
<b>EXPENDITURES</b>			
Current:			
Public Works			
Airport Hanger Construction			
Materials and Supplies .....	600	-	600
Contractual Services .....	13,000	-	13,000
Capital Outlay .....	21,226	5,359	15,867
Total Expenditures.....	34,826	5,359	29,467
Excess of Revenues Over Expenditures.....	87,394	98,217	10,823
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	(113,165)	(113,000)	165
Excess of Revenues Under Expenditures and Other Financing Uses .....	(25,771)	(14,783)	10,988
Fund Balance - Beginning of Year.....	76,901	76,901	-
Prior Year Encumbrances Appropriated.....	13,857	13,857	-
Fund Balance - End of Year.....	\$ 64,987	\$ 75,975	\$ 10,988

Fairfield County, Ohio

**REESE - PETERS HOME FUND — CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit E-8*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
<b>OTHER FINANCING USES</b>			
Operating Transfers Out.....	(636,865)	(636,865)	-
Excess of Revenues Under Expenditures and Other Financing Uses.....	(636,865)	(636,865)	-
Fund Balance - Beginning of Year.....	636,865	636,865	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2002

*Exhibit E-9*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 842,543	\$ -	\$ (842,543)
<b>EXPENDITURES</b>			
Current:			
Public Works			
State Capital Improvements Program			
Capital Outlay .....	2,466,693	1,624,150	842,543
Excess of Revenues Under Expenditures.....	(1,624,150)	(1,624,150)	-
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	991,656	991,656	-
Excess of Revenues and Other Financing Sources Under Expenditures.....	(632,494)	(632,494)	-
Fund Balance - Beginning of Year.....	600,091	600,091	-
Prior Year Encumbrances Appropriated.....	75,000	75,000	-
Fund Balance - End of Year.....	<u>\$ 42,597</u>	<u>\$ 42,597</u>	<u>\$ -</u>

Fairfield County, Ohio

**PERMANENT IMPROVEMENT FUND — CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit E-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
Permanent Improvement			
Capital Outlay .....	815,465	752,038	63,427
Excess of Revenues Under Expenditures.....	(815,465)	(752,038)	63,427
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Fixed Assets.....	100,000	214,419	114,419
Operating Transfers In.....	-	636,865	636,865
Operating Transfers Out.....	(494,505)	(494,505)	-
Total Other Financing Sources (Uses).....	(394,505)	356,779	751,284
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses.....	(1,209,970)	(395,259)	814,711
Fund Balance - Beginning of Year.....	1,232,025	1,232,025	-
Prior Year Encumbrances Appropriated.....	442,115	442,115	-
Fund Balance - End of Year.....	<u>\$ 464,170</u>	<u>\$ 1,278,881</u>	<u>\$ 814,711</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2002

Exhibit E-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,204,208	\$ 1,204,208	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Works			
Ohio Department of Transportation Projects			
Capital Outlay .....	1,349,608	1,331,550	18,058
Excess of Revenues Under Expenditures.....	(145,400)	(127,342)	18,058
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	123,960	123,960	-
Excess of Revenues and Other Financing Sources Under Expenditures .....	(21,440)	(3,382)	18,058
Fund Balance - Beginning of Year.....	21,440	21,440	-
Fund Balance - End of Year.....	\$ -	\$ 18,058	\$ 18,058

Fairfield County, Ohio

**COURT SECURITY FUND — CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

*Exhibit E-12*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General Government - Judicial			
Court Security			
Capital Outlay .....	16,933	16,933	-
Excess of Revenues Under Expenditures.....	(16,933)	(16,933)	-
Fund Balance - Beginning of Year.....	13,533	13,533	-
Prior Year Encumbrances Appropriated.....	3,400	3,400	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**WEST CAMPUS RELOCATION FUND — CAPITAL PROJECTS FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2002

Exhibit E-13

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Other.....	\$ -	\$ 2,600	\$ 2,600
<b>EXPENDITURES</b>			
Current:			
General Government - Legislative and Executive			
West Campus Relocation			
Capital Outlay .....	6,546,490	6,203,946	342,544
Excess of Revenues Under Expenditures.....	(6,546,490)	(6,201,346)	345,144
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In.....	494,505	494,505	-
Operating Transfers Out.....	(1,500,000)	(1,500,000)	-
Total Other Financing Sources (Uses).....	(1,005,495)	(1,005,495)	-
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses.....	(7,551,985)	(7,206,841)	345,144
Fund Balance - Beginning of Year.....	7,551,985	7,551,985	-
Fund Balance - End of Year.....	\$ -	\$ 345,144	\$ 345,144

## Enterprise Funds

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

The following are included in enterprise funds:

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

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



# Fairfield County, Ohio

## ENTERPRISE FUNDS COMBINING BALANCE SHEET

December 31, 2002

	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Totals</b>
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents.....	\$ 4,838,771	\$ 5,422,480	\$ 10,261,251
Cash and Cash Equivalents in Segregated Accounts.....	190,475	173,972	364,447
Receivables:			
Accounts .....	343,891	309,219	653,110
Accrued Interest .....	11,764	16,495	28,259
Intergovernmental .....	126,483	9,881	136,364
Due From Other Funds.....	59,176	17,510	76,686
Materials and Supplies Inventory.....	2,026	3,145	5,171
Prepaid Items.....	6,631	4,681	11,312
Deferred Charges.....	83,850	83,850	167,700
Total Current Assets.....	<u>5,663,067</u>	<u>6,041,233</u>	<u>11,704,300</u>
<b>Restricted Assets:</b>			
Cash and Cash Equivalents.....	87,524	-	87,524
<b>Property, Plant, and Equipment:</b>			
Land.....	239,330	1,281,457	1,520,787
Buildings.....	4,724,381	6,108,106	10,832,487
Improvements Other Than Buildings.....	17,988,016	17,504,323	35,492,339
Equipment.....	117,325	92,371	209,696
Vehicles.....	254,714	232,115	486,829
Construction in Progress.....	3,496,422	2,243,451	5,739,873
Less: Accumulated Depreciation.....	<u>(3,968,435)</u>	<u>(3,170,448)</u>	<u>(7,138,883)</u>
Total Property, Plant, and Equipment.....	<u>22,851,753</u>	<u>24,291,375</u>	<u>47,143,128</u>
Total Assets.....	<u>\$ 28,602,344</u>	<u>\$ 30,332,608</u>	<u>\$ 58,934,952</u>

(Continued)

Fairfield County, Ohio

**ENTERPRISE FUNDS  
COMBINING BALANCE SHEET**

(Continued)

December 31, 2002

Exhibit F-1

	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Totals</b>
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable .....	\$ 47,439	\$ 21,867	\$ 69,306
Contracts Payable .....	608,952	409,305	1,018,257
Accrued Wages and Benefits .....	20,595	13,719	34,314
Compensated Absences Payable .....	1,714	877	2,591
Retainage Payable .....	141,778	106,031	247,809
Due To Other Funds .....	1,020	461	1,481
Intergovernmental Payable .....	31,160	123,902	155,062
Accrued Interest Payable .....	105,117	130,265	235,382
Notes Payable .....	6,280,000	7,716,632	13,996,632
Current Portion of:			
Capital Leases .....	7,791	7,791	15,582
EPA Loans Payable .....	80,292	-	80,292
General Obligation Bonds Payable .....	105,000	200,000	305,000
Total Current Liabilities .....	<u>7,430,858</u>	<u>8,730,850</u>	<u>16,161,708</u>
<b>Payable From Restricted Assets:</b>			
Refundable Deposits .....	<u>87,524</u>	<u>-</u>	<u>87,524</u>
<b>Long-Term Liabilities:</b>			
Compensated Absences (net of current portion) .....	42,899	22,142	65,041
Capital Leases (net of current portion) .....	5,496	5,496	10,992
EPA Loans Payable (net of current portion) .....	2,056,706	-	2,056,706
General Obligation Bonds Payable (net of current portion) .....	<u>4,752,500</u>	<u>4,947,500</u>	<u>9,700,000</u>
Total Long-Term Liabilities .....	<u>6,857,601</u>	<u>4,975,138</u>	<u>11,832,739</u>
Total Liabilities .....	<u>14,375,983</u>	<u>13,705,988</u>	<u>28,081,971</u>
<b>FUND EQUITY</b>			
Contributed Capital .....	11,654,231	8,451,851	20,106,082
Retained Earnings:			
Unreserved .....	<u>2,572,130</u>	<u>8,174,769</u>	<u>10,746,899</u>
Total Fund Equity .....	<u>14,226,361</u>	<u>16,626,620</u>	<u>30,852,981</u>
Total Liabilities and Fund Equity .....	<u>\$ 28,602,344</u>	<u>\$ 30,332,608</u>	<u>\$ 58,934,952</u>

# Fairfield County, Ohio

## ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

For the Year Ended December 31, 2002

Exhibit F-2

	Sewer Fund	Water Fund	Totals
<b>Operating Revenues:</b>			
Charges for Services .....	\$ 2,267,955	\$ 2,034,053	\$ 4,302,008
<b>Operating Expenses:</b>			
Personal Services .....	475,448	319,152	794,600
Fringe Benefits .....	133,909	80,672	214,581
Contractual Services .....	576,775	443,086	1,019,861
Materials and Supplies .....	61,151	136,953	198,104
Other Operating Expenses .....	67,845	30,440	98,285
Depreciation .....	508,658	502,645	1,011,303
Total Operating Expenses .....	1,823,786	1,512,948	3,336,734
Operating Income .....	444,169	521,105	965,274
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income .....	109,468	119,532	229,000
Capital Grants .....	124,688	-	124,688
Contributions from Developers .....	66,676	50,034	116,710
Contributions from Customers .....	651,987	583,265	1,235,252
Loss on Disposal of Fixed Assets .....	(219,348)	(1,535)	(220,883)
Interest and Fiscal Charges .....	(478,820)	(474,851)	(953,671)
Other Non-Operating Revenues .....	15,173	1,483	16,656
Total Non-Operating Revenues (Expenses) .....	269,824	277,928	547,752
Income Before Operating Transfers .....	713,993	799,033	1,513,026
Operating Transfers In .....	3,522	2,500	6,022
Operating Transfers Out .....	-	(1,022)	(1,022)
Net Income .....	717,515	800,511	1,518,026
Retained Earnings - Beginning of Year .....	1,854,615	7,374,258	9,228,873
Retained Earnings - End of Year .....	2,572,130	8,174,769	10,746,899
Contributed Capital - Beginning of Year .....	11,654,231	7,463,188	19,117,419
Contributions During the Year:			
Other Funds .....	-	988,663	988,663
Contributed Capital - End of Year .....	11,654,231	8,451,851	20,106,082
Total Fund Equity - End of Year .....	\$ 14,226,361	\$ 16,626,620	\$ 30,852,981

# Fairfield County, Ohio

## ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2002

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Totals</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows From Operating Activities</b>			
Cash Received from Customers.....	\$ 2,236,798	\$ 1,822,839	\$ 4,059,637
Cash Payments for Employee Services and Benefits.....	(626,231)	(423,775)	(1,050,006)
Cash Payments for Goods and Services.....	(577,391)	(409,211)	(986,602)
Other Operating Expenses.....	(67,845)	(30,440)	(98,285)
Other Non-Operating Revenues.....	15,173	1,483	16,656
Customer Deposits Received.....	101,091	-	101,091
Customer Deposits Returned.....	(63,000)	-	(63,000)
Net Cash Provided By Operating Activities.....	<u>1,018,595</u>	<u>960,896</u>	<u>1,979,491</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Transfers In.....	3,522	5,320	8,842
Operating Transfers Out.....	-	(1,022)	(1,022)
Residual Equity Transfer In.....	-	988,663	988,663
Net Cash Provided By Noncapital Financing Activities .....	<u>3,522</u>	<u>992,961</u>	<u>996,483</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Tap-In Fees.....	651,987	583,265	1,235,252
Sale of Fixed Assets.....	142,500	-	142,500
Special Assessments .....	549	-	549
Acquisition of Capital Assets.....	(3,087,065)	(1,882,497)	(4,969,562)
Proceeds from Sale of Notes.....	6,280,000	8,916,632	15,196,632
Principal Paid on Capital Leases Payable.....	(2,619)	(2,619)	(5,238)
Principal Paid on Notes Payable.....	(3,480,000)	(7,000,000)	(10,480,000)
Principal Paid on EPA Refunding Loan.....	(156,419)	-	(156,419)
Principal Paid on General Obligation Bonds.....	(165,000)	(195,000)	(360,000)
Interest Paid on Capital Leases Payable .....	(1,081)	(1,081)	(2,162)
Interest Paid on Notes Payable.....	(107,580)	(198,509)	(306,089)
Interest Paid on EPA Refunding Loan.....	(79,815)	-	(79,815)
Interest Paid on General Obligation Bonds.....	(249,046)	(296,497)	(545,543)
Net Cash Used for Capital and Related Financing Activities .....	<u>(253,589)</u>	<u>(76,306)</u>	<u>(329,895)</u>
<b>Cash Flows From Investing Activities</b>			
Interest.....	100,462	97,458	197,920
Net Cash Provided By Investing Activities.....	<u>100,462</u>	<u>97,458</u>	<u>197,920</u>
Net Increase in Cash and Cash Equivalents.....	868,990	1,975,009	2,843,999
Cash and Cash Equivalents - Beginning of Year.....	<u>4,247,780</u>	<u>3,621,443</u>	<u>7,869,223</u>
Cash and Cash Equivalents - End of Year.....	<u>\$ 5,116,770</u>	<u>\$ 5,596,452</u>	<u>\$ 10,713,222</u>

(Continued)

Fairfield County, Ohio

**ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS**

(Continued)

For the Year Ended December 31, 2002

Exhibit F-3

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Totals</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating Income.....	\$ 444,169	\$ 521,105	\$ 965,274
Adjustments to Reconcile Operating Income to Net			
Cash Provided By Operating Activities:			
Other Non-Operating Revenues .....	15,173	1,483	16,656
Depreciation Expense .....	508,658	502,645	1,011,303
(Increases) Decreases in Assets:			
Accounts Receivable .....	(18,291)	(31,479)	(49,770)
Intergovernmental Receivable .....	(1,795)	(9,881)	(11,676)
Due from Other Funds .....	(11,071)	146	(10,925)
Materials and Supplies Inventory .....	3,359	1,987	5,346
Prepays .....	9,294	6,618	15,912
Increases (Decreases) in Liabilities:			
Accounts Payable .....	(12,267)	(24,481)	(36,748)
Contracts Payable .....	56,936	17,054	73,990
Accrued Wages and Benefits .....	885	185	1,070
Compensated Absences Payable .....	(13,964)	(23,044)	(37,008)
Due to Other Funds .....	(285)	156	(129)
Intergovernmental Payable .....	(297)	(1,598)	(1,895)
Customer Deposits .....	38,091	-	38,091
Net Cash Provided By Operating Activities .....	<u>\$ 1,018,595</u>	<u>\$ 960,896</u>	<u>\$ 1,979,491</u>

Noncash Capital Financing Activities:

Developers contributed \$66,676 and \$50,034 in the form of sewer lines and water lines, respectively, during 2002.

# Fairfield County, Ohio

## SEWER FUND — ENTERPRISE FUND SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit F-4

	<b>Sewer Fund</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 2,084,614	\$ 2,177,039	\$ 92,425
Tap-In Fees.....	695,000	651,987	(43,013)
Penalties.....	45,000	31,366	(13,634)
Deposits.....	75,000	101,091	26,091
Special Assessments.....	549	549	-
Grants.....	381,722	-	(381,722)
Proceeds of Notes.....	9,668,278	3,100,000	(6,568,278)
Sales of Fixed Assets.....	-	142,500	142,500
Other Non-Operating Revenues.....	604,000	15,173	(588,827)
Interest.....	837	53,469	52,632
<b>Total Revenues.....</b>	<b>13,555,000</b>	<b>6,273,174</b>	<b>(7,281,826)</b>
<b>EXPENSES</b>			
Personal Services.....	512,000	488,527	23,473
Fringe Benefits.....	148,637	137,704	10,933
Contractual Services.....	2,483,773	1,454,725	1,029,048
Materials and Supplies.....	108,550	70,152	38,398
Deposits.....	67,000	67,000	-
Other Operating Expenses.....	147,180	145,425	1,755
Capital Outlay.....	11,066,067	4,150,073	6,915,994
<b>Total Expenses.....</b>	<b>14,533,207</b>	<b>6,513,606</b>	<b>8,019,601</b>
Excess of Revenues Under Expenses.....	(978,207)	(240,432)	737,775
Operating Transfers In.....	378,367	2,500	(375,867)
Operating Transfers Out.....	(1,313,104)	(1,303,577)	9,527
Excess of Revenues Under Expenses and Operating Transfers .....	(1,912,944)	(1,541,509)	371,435
Fund Equity - Beginning of Year.....	2,224,585	2,224,585	-
Prior Year Encumbrances Appropriated.....	1,470,733	1,470,733	-
<b>Fund Equity - End of Year.....</b>	<b>\$ 1,782,374</b>	<b>\$ 2,153,809</b>	<b>\$ 371,435</b>

# Fairfield County, Ohio

## WATER FUND — ENTERPRISE FUND SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2002

Exhibit F-5

	<b>Water Fund</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges for Services.....	\$ 1,483,700	\$ 1,916,623	\$ 432,923
Tap-In Fees.....	500,000	581,555	81,555
Penalties.....	22,000	34,110	12,110
Proceeds of Notes.....	4,090,000	3,400,000	(690,000)
Other Non-Operating Revenues.....	2,200	1,483	(717)
Interest.....	16,622	61,707	45,085
<b>Total Revenues.....</b>	<b>6,114,522</b>	<b>5,995,478</b>	<b>(119,044)</b>
<b>EXPENSES</b>			
Personal Services.....	352,300	342,011	10,289
Fringe Benefits.....	95,763	81,764	13,999
Contractual Services.....	631,275	605,786	25,489
Materials and Supplies.....	186,250	155,496	30,754
Other Operating Expenses.....	35,730	30,440	5,290
Capital Outlay.....	5,154,058	4,460,042	694,016
<b>Total Expenses.....</b>	<b>6,455,376</b>	<b>5,675,539</b>	<b>779,837</b>
Excess of Revenues Over (Under) Expenses.....	(340,854)	319,939	660,793
Operating Transfers In.....	5,320	5,320	-
Operating Transfers Out.....	(1,300,984)	(1,223,992)	76,992
Excess of Revenues Under Expenses and Operating Transfers .....	(1,636,518)	(898,733)	737,785
Fund Equity - Beginning of Year.....	2,401,983	2,401,983	-
Prior Year Encumbrances Appropriated.....	445,883	445,883	-
<b>Fund Equity - End of Year.....</b>	<b>\$ 1,211,348</b>	<b>\$ 1,949,133</b>	<b>\$ 737,785</b>

## Internal Service Fund

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

The following is the County's internal service fund:

Self-Funded Health  
Insurance Fund

The County is self-insured for employee health care benefits. This fund accounts for claims and administration of the self-insurance program. Since the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented in this section.



## Fiduciary Funds

The fiduciary funds are maintained to account for assets held by the County in the capacity of a trustee or agent. These funds include agency funds.

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.
Prepayment Fund	To account for the administration and collection of prepaid real property taxes.
Undivided General Tax Fund	To account for the collection of real estate taxes from real estate owners and the collection of County-related special assessments.
Undivided Tangible Tax Fund	To account for undivided tangible tax revenues that are distributed to cities, villages, townships, and the County itself, as prescribed by State statute.
Undivided Tax Fund	To account for the collection of various special assessments and local taxes.
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 Automobile Tax Fund	To account for the collection of State automobile registration fees which are then distributed to municipal corporations and townships.
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.
Real Property Tax Fund	To account for the overpayments of homestead taxes which are returned by the State and then forwarded to the taxpayer.

(Continued)

## Fiduciary 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.
Undivided Local Government Revenue Assistance Fund	To account for the collection of shared revenues from the State of Ohio that are apportioned to local governments on a monthly basis.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
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.
County Court Agency Fund	To account for Clerk of Court's auto title fees, Probate Court receipts, and Juvenile 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 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.
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 Family, Adult, and Children First Fund	To account for state grant revenues and expenditures of the Fairfield County Family, Adult, and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent of the Council.
Alimony and Child Support Fund	To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.
Multi-County Juvenile Detention System Fund	To account for the system's construction costs of a multi-county juvenile detention center.
Fairfield-Hocking Major Crimes Investigation Unit Fund	To account for the funds of the Fairfield-Hocking Major Crimes Investigation Unit. The County Auditor is the fiscal agent for the Unit.
Fairfield County Agency Transportation System Fund	To account for the funds of the Fairfield County Agency Transportation System, Inc. The County Auditor is the fiscal agent for the System.

# Fairfield County, Ohio

## AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>FAIRFIELD DEPARTMENT OF HEALTH FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 288,954	\$ 3,043,531	\$ 2,733,197	\$ 599,288
Due from Other Funds .....	245,512	602,206	245,512	602,206
Total Assets .....	<u>\$ 534,466</u>	<u>\$ 3,645,737</u>	<u>\$ 2,978,709</u>	<u>\$ 1,201,494</u>
<b>Liabilities</b>				
Due to Others .....	534,466	3,645,737	2,978,709	1,201,494
Total Liabilities .....	<u>\$ 534,466</u>	<u>\$ 3,645,737</u>	<u>\$ 2,978,709</u>	<u>\$ 1,201,494</u>
<b>COUNTY HOTEL LODGING FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 12,293	\$ 225,515	\$ 161,141	\$ 76,667
Property and Other Taxes Receivable .....	52,467	53,384	52,467	53,384
Total Assets .....	<u>\$ 64,760</u>	<u>\$ 278,899</u>	<u>\$ 213,608</u>	<u>\$ 130,051</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 2,407	\$ 5,968	\$ 2,407	\$ 5,968
Due to Others .....	62,353	272,931	211,201	124,083
Total Liabilities .....	<u>\$ 64,760</u>	<u>\$ 278,899</u>	<u>\$ 213,608</u>	<u>\$ 130,051</u>
<b>SOIL AND WATER FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 156,142	\$ 501,096	\$ 522,703	\$ 134,535
Total Assets .....	<u>\$ 156,142</u>	<u>\$ 501,096</u>	<u>\$ 522,703</u>	<u>\$ 134,535</u>
<b>Liabilities</b>				
Due to Others .....	\$ 156,142	\$ 501,096	\$ 522,703	\$ 134,535
Total Liabilities .....	<u>\$ 156,142</u>	<u>\$ 501,096</u>	<u>\$ 522,703</u>	<u>\$ 134,535</u>
<b>REGIONAL PLANNING FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 332,333	\$ 648,795	\$ 709,203	\$ 271,925
Due from Other Funds .....	30,000	28,700	30,000	28,700
Total Assets .....	<u>\$ 362,333</u>	<u>\$ 677,495</u>	<u>\$ 739,203</u>	<u>\$ 300,625</u>
<b>Liabilities</b>				
Due to Others .....	\$ 362,333	\$ 677,495	\$ 739,203	\$ 300,625
Total Liabilities .....	<u>\$ 362,333</u>	<u>\$ 677,495</u>	<u>\$ 739,203</u>	<u>\$ 300,625</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>PREPAYMENT FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 181,840	\$ 707,470	\$ 686,223	\$ 203,087
Total Assets .....	<u>\$ 181,840</u>	<u>\$ 707,470</u>	<u>\$ 686,223</u>	<u>\$ 203,087</u>
<b>Liabilities</b>				
Due to Others .....	\$ 181,840	\$ 707,470	\$ 686,223	\$ 203,087
Total Liabilities .....	<u>\$ 181,840</u>	<u>\$ 707,470</u>	<u>\$ 686,223</u>	<u>\$ 203,087</u>
<b>UNDIVIDED GENERAL TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 2,145,393	\$ 87,101,009	\$ 86,652,136	\$ 2,594,266
Property and Other Taxes Receivable .....	86,385,588	91,603,563	86,385,588	91,603,563
Special Assessments Receivable .....	1,729,215	2,915,140	1,729,215	2,915,140
Intergovernmental Receivable .....	5,239,456	5,693,559	5,239,456	5,693,559
Total Assets .....	<u>\$ 95,499,652</u>	<u>\$ 187,313,271</u>	<u>\$ 180,006,395</u>	<u>\$ 102,806,528</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 12,941,306	\$ 14,476,311	\$ 12,941,306	\$ 14,476,311
Intergovernmental Payable .....	82,558,346	172,836,960	167,065,089	88,330,217
Total Liabilities .....	<u>\$ 95,499,652</u>	<u>\$ 187,313,271</u>	<u>\$ 180,006,395</u>	<u>\$ 102,806,528</u>
<b>UNDIVIDED TANGIBLE TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 315,990	\$ 11,203,659	\$ 11,393,151	\$ 126,498
Property and Other Taxes Receivable .....	11,022,095	11,002,505	11,022,095	11,002,505
Intergovernmental Receivable .....	-	623,378	-	623,378
Due from Other Funds .....	-	75,019	-	75,019
Total Assets .....	<u>\$ 11,338,085</u>	<u>\$ 22,904,561</u>	<u>\$ 22,415,246</u>	<u>\$ 11,827,400</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 1,042,968	\$ 1,033,059	\$ 1,042,968	\$ 1,033,059
Intergovernmental Payable .....	10,295,117	21,871,502	21,372,278	10,794,341
Total Liabilities .....	<u>\$ 11,338,085</u>	<u>\$ 22,904,561</u>	<u>\$ 22,415,246</u>	<u>\$ 11,827,400</u>
<b>UNDIVIDED TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 33,624	\$ 93,196,759	\$ 93,203,034	\$ 27,349
Special Assessments Receivable .....	2,234,474	2,449,689	2,234,474	2,449,689
Total Assets .....	<u>\$ 2,268,098</u>	<u>\$ 95,646,448</u>	<u>\$ 95,437,508</u>	<u>\$ 2,477,038</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 2,268,098	\$ 95,646,448	\$ 95,437,508	\$ 2,477,038
Total Liabilities .....	<u>\$ 2,268,098</u>	<u>\$ 95,646,448</u>	<u>\$ 95,437,508</u>	<u>\$ 2,477,038</u>

(Continued)

Fairfield County, Ohio

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

(Continued)

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>UNDIVIDED INHERITANCE TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 742,331	\$ 3,044,388	\$ 2,894,301	\$ 892,418
Total Assets .....	<u>\$ 742,331</u>	<u>\$ 3,044,388</u>	<u>\$ 2,894,301</u>	<u>\$ 892,418</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 742,331	\$ 3,044,388	\$ 2,894,301	\$ 892,418
Total Liabilities .....	<u>\$ 742,331</u>	<u>\$ 3,044,388</u>	<u>\$ 2,894,301</u>	<u>\$ 892,418</u>
<b>UNDIVIDED AUTOMOBILE TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 1,174,801	\$ 1,174,801	\$ -
Intergovernmental Receivable .....	321,759	428,013	321,759	428,013
Total Assets .....	<u>\$ 321,759</u>	<u>\$ 1,602,814</u>	<u>\$ 1,496,560</u>	<u>\$ 428,013</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 321,759	\$ 1,602,814	\$ 1,496,560	\$ 428,013
Total Liabilities .....	<u>\$ 321,759</u>	<u>\$ 1,602,814</u>	<u>\$ 1,496,560</u>	<u>\$ 428,013</u>
<b>UNDIVIDED LOCAL TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 4,848,001	\$ 4,848,001	\$ -
Intergovernmental Receivable .....	2,568,174	2,795,850	2,568,174	2,795,850
Total Assets .....	<u>\$ 2,568,174</u>	<u>\$ 7,643,851</u>	<u>\$ 7,416,175</u>	<u>\$ 2,795,850</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 1,181,335	\$ 1,286,092	\$ 1,181,335	\$ 1,286,092
Intergovernmental Payable .....	1,386,839	6,357,759	6,234,840	1,509,758
Total Liabilities .....	<u>\$ 2,568,174</u>	<u>\$ 7,643,851</u>	<u>\$ 7,416,175</u>	<u>\$ 2,795,850</u>
<b>TOWNSHIP GASOLINE TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 652,589	\$ 633,105	\$ 19,484
Intergovernmental Receivable .....	319,407	316,244	319,407	316,244
Total Assets .....	<u>\$ 319,407</u>	<u>\$ 968,833</u>	<u>\$ 952,512</u>	<u>\$ 335,728</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 319,407	\$ 968,833	\$ 952,512	\$ 335,728
Total Liabilities .....	<u>\$ 319,407</u>	<u>\$ 968,833</u>	<u>\$ 952,512</u>	<u>\$ 335,728</u>

(Continued)

Fairfield County, Ohio

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

(Continued)

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>REAL PROPERTY TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 10,453	\$ 10,453	\$ -
Total Assets .....	<u>\$ -</u>	<u>\$ 10,453</u>	<u>\$ 10,453</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to Others .....	\$ -	\$ 10,453	\$ 10,453	\$ -
Total Liabilities .....	<u>\$ -</u>	<u>\$ 10,453</u>	<u>\$ 10,453</u>	<u>\$ -</u>
<b>LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 4,267,168	\$ 4,267,168	\$ -
Intergovernmental Receivable .....	2,570,409	2,652,411	2,570,409	2,652,411
Total Assets .....	<u>\$ 2,570,409</u>	<u>\$ 6,919,579</u>	<u>\$ 6,837,577</u>	<u>\$ 2,652,411</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 2,570,409	\$ 6,919,579	\$ 6,837,577	\$ 2,652,411
Total Liabilities .....	<u>\$ 2,570,409</u>	<u>\$ 6,919,579</u>	<u>\$ 6,837,577</u>	<u>\$ 2,652,411</u>
<b>UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 1,070,597	\$ 1,070,597	\$ -
Intergovernmental Receivable .....	575,610	628,750	575,610	628,750
Total Assets .....	<u>\$ 575,610</u>	<u>\$ 1,699,347</u>	<u>\$ 1,646,207</u>	<u>\$ 628,750</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 264,780	\$ 289,226	\$ 264,780	\$ 289,226
Intergovernmental Payable .....	310,830	1,410,121	1,381,427	339,524
Total Liabilities .....	<u>\$ 575,610</u>	<u>\$ 1,699,347</u>	<u>\$ 1,646,207</u>	<u>\$ 628,750</u>
<b>PAYROLL AGENCY FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 85,526	\$ 20,609,679	\$ 20,492,481	\$ 202,724
Cash and Cash Equivalents in Segregated Accounts .....	-	90,410	-	90,410
Total Assets .....	<u>\$ 85,526</u>	<u>\$ 20,700,089</u>	<u>\$ 20,492,481</u>	<u>\$ 293,134</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ 85,163	\$ 90,410	\$ 85,163	\$ 90,410
Due to Others .....	363	20,609,679	20,407,318	202,724
Total Liabilities .....	<u>\$ 85,526</u>	<u>\$ 20,700,089</u>	<u>\$ 20,492,481</u>	<u>\$ 293,134</u>

(Continued)

Fairfield County, Ohio

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

(Continued)

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>OHIO ELECTIONS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ -	\$ 385	\$ 335	\$ 50
Total Assets .....	<u>\$ -</u>	<u>\$ 385</u>	<u>\$ 335</u>	<u>\$ 50</u>
<b>Liabilities</b>				
Intergovernmental Payable .....	\$ -	\$ 385	\$ 335	\$ 50
Total Liabilities .....	<u>\$ -</u>	<u>\$ 385</u>	<u>\$ 335</u>	<u>\$ 50</u>
<b>COUNTY COURT AGENCY FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts .....	\$ 3,079,510	\$ 29,489,307	\$ 30,374,278	\$ 2,194,539
Accounts Receivable .....	803,251	970,284	803,251	970,284
Total Assets .....	<u>\$ 3,882,761</u>	<u>\$ 30,459,591</u>	<u>\$ 31,177,529</u>	<u>\$ 3,164,823</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 164,462	\$ 233,672	\$ 164,462	\$ 233,672
Due to Others .....	3,718,299	30,225,919	31,013,067	2,931,151
Total Liabilities .....	<u>\$ 3,882,761</u>	<u>\$ 30,459,591</u>	<u>\$ 31,177,529</u>	<u>\$ 3,164,823</u>
<b>SHERIFF AGENCY FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts .....	\$ 107,753	\$ 4,415,958	\$ 4,434,495	\$ 89,216
Total Assets .....	<u>\$ 107,753</u>	<u>\$ 4,415,958</u>	<u>\$ 4,434,495</u>	<u>\$ 89,216</u>
<b>Liabilities</b>				
Due to Others .....	\$ 107,753	\$ 4,415,958	\$ 4,434,495	\$ 89,216
Total Liabilities .....	<u>\$ 107,753</u>	<u>\$ 4,415,958</u>	<u>\$ 4,434,495</u>	<u>\$ 89,216</u>
<b>INMATE AGENCY FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts .....	\$ 2,794	\$ 181,291	\$ 178,567	\$ 5,518
Total Assets .....	<u>\$ 2,794</u>	<u>\$ 181,291</u>	<u>\$ 178,567</u>	<u>\$ 5,518</u>
<b>Liabilities</b>				
Due to Others .....	\$ 2,794	\$ 181,291	\$ 178,567	\$ 5,518
Total Liabilities .....	<u>\$ 2,794</u>	<u>\$ 181,291</u>	<u>\$ 178,567</u>	<u>\$ 5,518</u>

(Continued)

Fairfield County, Ohio

**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

(Continued)

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 77,431	\$ 326,278	\$ 370,982	\$ 32,727
Due from Other Funds .....	31,412	34,247	31,412	34,247
Total Assets .....	<u>\$ 108,843</u>	<u>\$ 360,525</u>	<u>\$ 402,394</u>	<u>\$ 66,974</u>
<b>Liabilities</b>				
Due to Others .....	\$ 108,843	\$ 360,525	\$ 402,394	\$ 66,974
Total Liabilities .....	<u>\$ 108,843</u>	<u>\$ 360,525</u>	<u>\$ 402,394</u>	<u>\$ 66,974</u>
<b>LAW ENFORCEMENT FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts .....	\$ 29,752	\$ 262,225	\$ 70,303	\$ 221,674
Total Assets .....	<u>\$ 29,752</u>	<u>\$ 262,225</u>	<u>\$ 70,303</u>	<u>\$ 221,674</u>
<b>Liabilities</b>				
Due to Others .....	\$ 29,752	\$ 262,225	\$ 70,303	\$ 221,674
Total Liabilities .....	<u>\$ 29,752</u>	<u>\$ 262,225</u>	<u>\$ 70,303</u>	<u>\$ 221,674</u>
<b>FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 307,242	\$ 563,920	\$ 685,985	\$ 185,177
Due from Other Funds .....	-	7,941	-	7,941
Total Assets .....	<u>\$ 307,242</u>	<u>\$ 571,861</u>	<u>\$ 685,985</u>	<u>\$ 193,118</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ -	\$ 54	\$ -	\$ 54
Due to Others .....	307,242	571,807	685,985	193,064
Total Liabilities .....	<u>\$ 307,242</u>	<u>\$ 571,861</u>	<u>\$ 685,985</u>	<u>\$ 193,118</u>
<b>ALIMONY AND CHILD SUPPORT FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 1,212	\$ -	\$ -	\$ 1,212
Cash and Cash Equivalents in Segregated Accounts .....	14,298	736,771	727,149	23,920
Total Assets .....	<u>\$ 15,510</u>	<u>\$ 736,771</u>	<u>\$ 727,149</u>	<u>\$ 25,132</u>
<b>Liabilities</b>				
Due to Others .....	\$ 15,510	\$ 736,771	\$ 727,149	\$ 25,132
Total Liabilities .....	<u>\$ 15,510</u>	<u>\$ 736,771</u>	<u>\$ 727,149</u>	<u>\$ 25,132</u>

(Continued)



Fairfield County, Ohio

(Continued)

**AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>MULTI-COUNTY JUVENILE DETENTION SYSTEM FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 56,981	\$ 3,877,720	\$ 1,859,198	\$ 2,075,503
Due from Other Funds .....	-	57,709	-	57,709
Total Assets .....	<u>\$ 56,981</u>	<u>\$ 3,935,429</u>	<u>\$ 1,859,198</u>	<u>\$ 2,133,212</u>
<b>Liabilities</b>				
Contracts Payable .....	\$ -	\$ 359,572	\$ -	\$ 359,572
Retainage Payable .....	-	119,511	-	119,511
Due to Others .....	56,981	3,456,346	1,859,198	1,654,129
Total Liabilities .....	<u>\$ 56,981</u>	<u>\$ 3,935,429</u>	<u>\$ 1,859,198</u>	<u>\$ 2,133,212</u>
<b>FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 32,747	\$ 391,660	\$ 395,784	\$ 28,623
Cash and Cash Equivalents in Segregated Accounts .....	6,516	28,031	30,531	4,016
Total Assets .....	<u>\$ 39,263</u>	<u>\$ 419,691</u>	<u>\$ 426,315</u>	<u>\$ 32,639</u>
<b>Liabilities</b>				
Due to Others .....	\$ 39,263	\$ 419,691	\$ 426,315	\$ 32,639
Total Liabilities .....	<u>\$ 39,263</u>	<u>\$ 419,691</u>	<u>\$ 426,315</u>	<u>\$ 32,639</u>
<b>FAIRFIELD COUNTY AGENCY TRANSPORTATION SYSTEM FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 21,141	\$ 89,312	\$ 93,144	\$ 17,309
Total Assets .....	<u>\$ 21,141</u>	<u>\$ 89,312</u>	<u>\$ 93,144</u>	<u>\$ 17,309</u>
<b>Liabilities</b>				
Due to Other Funds .....	\$ 1,478	\$ 2,085	\$ 1,478	\$ 2,085
Due to Others .....	19,663	87,227	91,666	15,224
Total Liabilities .....	<u>\$ 21,141</u>	<u>\$ 89,312</u>	<u>\$ 93,144</u>	<u>\$ 17,309</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2002

Exhibit G-1

	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and Cash Equivalents .....	\$ 4,791,180	\$ 237,554,785	\$ 234,857,123	\$ 7,488,842
Cash and Cash Equivalents in Segregated Accounts .....	3,240,623	35,203,993	35,815,323	2,629,293
Receivables:				
Property and Other Taxes .....	97,460,150	102,659,452	97,460,150	102,659,452
Accounts .....	803,251	970,284	803,251	970,284
Special Assessments .....	3,963,689	5,364,829	3,963,689	5,364,829
Intergovernmental .....	11,594,815	13,138,205	11,594,815	13,138,205
Due from Other Funds .....	306,924	805,822	306,924	805,822
Total Assets .....	<u>\$ 122,160,632</u>	<u>\$ 395,697,370</u>	<u>\$ 384,801,275</u>	<u>\$ 133,056,727</u>
<b>Liabilities</b>				
Contracts Payable .....	\$ -	\$ 359,572	\$ -	\$ 359,572
Retainage Payable .....	-	119,511	-	119,511
Due to Other Funds .....	15,598,736	17,326,467	15,598,736	17,326,467
Intergovernmental Payable .....	100,858,299	310,749,199	303,757,590	107,849,908
Due to Others .....	5,703,597	67,142,621	65,444,949	7,401,269
Total Liabilities .....	<u>\$ 122,160,632</u>	<u>\$ 395,697,370</u>	<u>\$ 384,801,275</u>	<u>\$ 133,056,727</u>

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## General Fixed Assets Account Group

The General Fixed Assets Account Group accounts for fixed assets acquired for general governmental purposes except for those assets accounted for in proprietary funds.

# Fairfield County, Ohio

## SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION

For the Year Ended December 31, 2002

*Exhibit H-1*

	General Fixed Assets January 1, 2002	Additions	Deductions	General Fixed Assets December 31, 2002
General Government:				
Legislative and Executive .....	\$ 9,447,161	\$ 3,535,610	\$ 38,819	\$ 12,943,952
Judicial .....	1,899,388	48,585	18,556	1,929,417
Public Safety .....	6,322,645	1,397,480	222,325	7,497,800
Public Works .....	4,030,109	355,762	-	4,385,871
Health .....	6,302,060	330,216	134,363	6,497,913
Human Services .....	9,139,818	91,642	5,736	9,225,724
Transportation .....	5,008,413	557,760	337,505	5,228,668
Total General Fixed Assets .....	<u>\$ 42,149,594</u>	<u>\$ 6,317,055</u>	<u>\$ 757,304</u>	<u>\$ 47,709,345</u>

# Fairfield County, Ohio

## SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

December 31, 2002

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>
General Government:				
Legislative and Executive .....	\$ 12,943,952	\$ 1,551,752	\$ 5,607,674	\$ 226,241
Judicial .....	1,929,417	60,500	1,550,822	-
Public Safety .....	7,497,800	36,501	4,182,504	-
Public Works .....	4,385,871	329,433	311,129	7,296
Health .....	6,497,913	132,470	5,000,156	22,658
Human Services .....	9,225,724	1,000,000	6,970,927	8,522
Transportation .....	5,228,668	976,183	2,038,669	2,131,608
Total General Fixed Assets .....	<u>\$ 47,709,345</u>	<u>\$ 4,086,839</u>	<u>\$ 25,661,881</u>	<u>\$ 2,396,325</u>

<b>Machinery and Equipment</b>	<b>Furniture and Fixtures</b>	<b>Vehicles</b>	<b>Construction in Progress</b>	<b>Investment In Joint Venture</b>
\$ 1,714,160	\$ 39,966	\$ 296,304	\$ 3,507,855	\$ -
244,896	23,588	49,611	-	-
1,128,416	5,630	1,190,608	-	954,141
938,330	10,195	2,789,488	-	-
99,809	68,628	1,174,192	-	-
736,844	266,667	242,764	-	-
8,788	-	58,762	14,658	-
<u>\$ 4,871,243</u>	<u>\$ 414,674</u>	<u>\$ 5,801,729</u>	<u>\$ 3,522,513</u>	<u>\$ 954,141</u>

# Fairfield County, Ohio

## SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

December 31, 2002

Exhibit H-3

### General Fixed Assets

Land .....	\$ 4,086,839
Buildings .....	25,661,881
Improvements Other Than Buildings .....	2,396,325
Machinery and Equipment .....	4,871,243
Furniture and Fixtures .....	414,674
Vehicles .....	5,801,729
Construction in Progress .....	3,522,513
Investment in Joint Venture .....	954,141
Total General Fixed Assets .....	<u>\$ 47,709,345</u>

### Investments in General Fixed Assets from:

General Fund Revenues .....	\$ 35,708,112
Federal Grants .....	279,011
State Grants .....	2,859,689
Donations .....	1,083,485
Acquisitions prior to December 31, 1988 .....	<u>7,779,048</u>
Total General Fixed Assets .....	<u>\$ 47,709,345</u>



# Statistical Section

# Fairfield County, Ohio

## REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION ALL GOVERNMENTAL FUND TYPES (1) LAST TEN YEARS

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<b><u>Revenues — By Source</u></b>				
Property and Other Taxes.....	\$ 11,959,100	\$ 10,924,773	\$ 10,394,945	\$ 9,890,341
Sales Taxes (2).....	9,988,804	9,328,600	9,341,568	9,043,396
Charges For Services.....	7,212,334	6,365,459	5,015,090	4,633,477
Licenses and Permits.....	238,861	241,904	239,172	233,495
Permissive Motor Vehicle License Tax (3).....	984,484	953,827	933,178	907,294
Fines and Forfeitures.....	638,224	437,874	439,785	500,711
Intergovernmental.....	33,572,302	33,556,563	29,387,506	26,628,251
Special Assessments.....	299,684	255,356	156,021	145,638
Interest.....	1,932,138	2,621,837	3,464,320	1,758,350
Rent.....	764,661	628,140	317,926	264,484
Donations (4).....	16,310	15,543	21,925	13,895
Other.....	727,655	1,023,400	470,668	422,679
Total revenues.....	<u>\$ 68,334,557</u>	<u>\$ 66,353,276</u>	<u>\$ 60,182,104</u>	<u>\$ 54,442,011</u>
<b><u>Expenditures — By Function</u></b>				
General Government:				
Legislative and Executive.....	\$ 8,068,177	\$ 8,080,505	\$ 7,726,082	\$ 6,983,240
Judicial.....	4,162,547	4,057,006	3,404,191	3,121,418
Public Safety.....	9,656,234	9,008,325	7,993,534	7,448,140
Public Works.....	4,073,333	6,610,518	5,825,236	4,753,145
Health.....	14,975,129	12,388,713	11,038,046	10,511,281
Human Services.....	17,096,811	18,128,151	13,448,054	9,600,074
Urban Redevelopment and Housing.....	383,772	99,143	862	2,240
Transportation.....	129,908	77,635	142,919	65,348
Other.....	708,833	766,785	576,717	526,004
Refund of Taxes (5).....	-	-	-	-
Intergovernmental.....	1,742,673	511,524	172,679	291,318
Capital Outlay.....	8,678,238	10,290,080	9,515,386	5,389,100
Debt Service.....	2,561,546	2,558,950	938,900	618,376
Total expenditures.....	<u>\$ 72,237,201</u>	<u>\$ 72,577,335</u>	<u>\$ 60,782,606</u>	<u>\$ 49,309,684</u>

(1) These tables include the General, Special Revenue, Debt Service, and Capital Projects funds.

(2) Prior to 1994, the Sales Taxes revenue classification was included in the Taxes Revenue category.

(3) Prior to 1994, the Permissive Motor Vehicle License Tax revenue classification was included in the Intergovernmental Revenue category.

(4) Prior to 1994, the Donations revenue classification was included in the Other Revenue category.

(5) For 1997 and 1998, the County repaid Texas Eastern Transmission Corporation, a public utility company, a refund for tax years 1991 through 1996.

Source: Fairfield County Auditor's Office

Table 1

<b>1998</b>	<b>1997</b>	<b>1996</b>	<b>1995</b>	<b>1994</b>	<b>1993</b>
\$ 8,093,269	\$ 7,569,889	\$ 7,591,999	\$ 6,612,836	\$ 7,691,869	\$ 11,053,075
7,941,611	7,211,971	6,843,590	5,040,290	3,950,186	-
4,504,542	3,752,246	3,673,302	3,496,426	3,105,033	2,963,623
238,819	238,502	232,161	222,055	210,480	965,401
886,809	860,967	840,435	821,492	795,602	-
537,057	532,549	467,051	422,755	447,779	307,572
22,947,950	20,852,204	20,966,376	25,855,809	17,267,478	16,082,668
148,445	132,630	157,147	119,570	125,603	103,122
2,180,463	1,708,331	1,413,851	1,407,965	995,881	693,289
271,475	280,042	231,897	182,136	132,330	133,400
29,868	17,762	8,721	39,002	1,753	-
678,921	640,489	577,762	338,515	564,568	814,994
<u>\$ 48,459,229</u>	<u>\$ 43,797,582</u>	<u>\$ 43,004,292</u>	<u>\$ 44,558,851</u>	<u>\$ 35,288,562</u>	<u>\$ 33,117,144</u>
\$ 6,137,601	\$ 5,473,620	\$ 5,348,068	\$ 4,808,106	\$ 4,775,768	\$ 4,373,929
2,910,636	2,467,274	2,110,622	2,062,663	1,708,095	1,666,163
6,710,482	6,352,932	5,903,967	4,672,309	4,429,376	4,121,830
6,072,479	5,483,939	4,878,874	4,221,021	4,260,390	4,523,149
10,755,878	10,042,429	9,712,305	9,109,644	8,305,483	7,455,366
9,272,532	8,393,120	8,083,269	7,496,603	6,722,923	6,776,543
511,334	182,701	30,938	32,590	6,392	15,396
74,228	65,574	88,079	14,031	71,018	126,710
479,685	403,002	524,727	457,304	464,850	506,631
67,031	21,472	-	-	-	-
344,158	153,252	282,352	724,303	376,013	45,251
2,470,589	1,650,312	2,496,190	3,488,502	6,381,609	3,004,398
647,568	577,377	363,617	412,682	279,957	480,542
<u>\$ 46,454,201</u>	<u>\$ 41,267,004</u>	<u>\$ 39,823,008</u>	<u>\$ 37,499,758</u>	<u>\$ 37,781,874</u>	<u>\$ 33,095,908</u>

# Fairfield County, Ohio

## PROPERTY TAX LEVIES AND COLLECTIONS REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<b><u>Real and Public Utility Property</u></b>				
Tax Levy..... (1) \$	11,886,806	\$10,937,192	\$10,485,370	\$9,978,626
Current Tax Collections..... (1)	11,178,974	10,308,937	9,958,037	9,451,561
Percent of Current Collections to Levy.....	94.05%	94.26%	94.97%	94.72%
Delinquent Tax Collections..... (2)	293,114	268,290	277,866	215,496
Total Tax Collections.....	11,472,088	10,577,227	10,235,903	9,667,057
Ratio of Total Collections to Levy.....	96.51%	96.71%	97.62%	96.88%
Outstanding Delinquent Taxes..... (3)	650,784	598,139	524,307	463,210
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	5.47%	5.47%	5.00%	4.64%
<b><u>Tangible Personal Property</u></b>				
Tax Levy..... \$	969,153	\$ 928,624	\$ 935,347	\$ 847,380
Current Tax Collections.....	934,310	830,427	914,210	839,344
Percent of Current Collections to Levy.....	96.40%	89.43%	97.74%	99.05%
Delinquent Tax Collections..... (2)	116,490	14,496	59,349	52,694
Total Tax Collections.....	1,050,800	844,923	973,559	892,038
Ratio of Total Collections to Levy.....	108.42%	90.99%	104.09%	105.27%
Outstanding Delinquent Taxes..... (3)	88,039	54,292	17,409	75,408
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	9.08%	5.85%	1.86%	8.90%

(1) Tax Levy and Current Tax Collections do not include Rollback and Homestead for the years 1993 through 1995.

(2) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections.

(3) Outstanding Delinquent Taxes exclude penalties, interest, and other additional delinquent charges.

Source: *Fairfield County Auditor's Office*

Table 2

<b>1998</b>	<b>1997</b>	<b>1996</b>	<b>1995</b>	<b>1994</b>	<b>1993</b>
\$7,824,908	\$7,422,511	\$7,564,384	\$ 5,653,579	\$ 6,619,814	\$ 6,392,478
7,475,645	7,105,067	7,269,101	5,483,253	6,472,733	6,246,270
95.54%	95.72%	96.10%	96.99%	97.78%	97.71%
150,738	172,961	141,213	161,126	188,719	197,545
7,626,383	7,278,028	7,410,314	5,644,379	6,661,452	6,443,815
97.46%	98.05%	97.96%	99.84%	100.63%	100.80%
308,930	261,681	269,050	236,687	292,629	315,020
3.95%	3.53%	3.56%	4.19%	4.42%	4.93%
\$ 849,643	\$ 911,217	\$ 863,275	\$ 782,348	\$ 909,549	\$ 939,854
756,360	873,333	725,849	690,583	823,222	800,891
89.02%	95.84%	84.08%	88.27%	90.51%	85.21%
4,342	103,912	53,261	42,684	32,326	29,768
760,702	977,245	779,110	733,267	855,548	830,659
89.53%	107.25%	90.25%	93.73%	94.06%	88.38%
111,471	74,722	84,165	69,426	75,884	84,950
13.12%	8.20%	9.75%	8.87%	8.34%	9.04%

# Fairfield County, Ohio

## ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<b><u>Real Property (1)</u></b>				
Assessed Value.....	\$ 2,189,802,220	\$ 1,829,849,530	\$ 1,768,125,080	\$ 1,699,225,800
Estimated Actual Value.....	6,256,577,771	5,228,141,514	5,051,785,943	4,854,930,857
<b><u>Tangible Personal Property</u></b>				
Assessed Value.....	152,059,287	147,791,871	147,061,622	134,346,667
Estimated Actual Value.....	608,237,148	591,167,484	588,246,488	537,386,668
<b><u>Public Utilities</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Value.....	95,192,990	91,473,470	105,431,000	105,671,740
Estimated Actual Value.....	95,192,990	91,473,470	105,431,000	105,671,740
<b><u>Total</u></b>				
Assessed Value.....	2,437,054,497	2,069,114,871	2,020,617,702	1,939,244,207
Estimated Actual Value.....	6,960,007,909	5,910,782,468	5,745,463,431	5,497,989,265
Assessed Value Ratio.....	35.02%	35.01%	35.17%	35.27%

(1) Real Property values include Public Utility Real Property.

Source: *Fairfield County Auditor's Office*

Table 3

1998	1997	1996	1995	1994	1993
\$ 1,500,297,580	\$ 1,451,165,210	\$ 1,404,190,590	\$ 1,056,041,290	\$ 1,024,153,290	\$ 981,199,620
4,286,564,514	4,146,186,314	4,011,973,114	3,017,260,829	2,926,152,257	2,803,427,486
134,348,689	134,698,303	125,415,284	112,155,669	109,256,008	106,780,745
537,394,756	538,793,212	501,661,136	448,622,676	437,024,032	427,122,980
111,108,850	110,469,490	111,312,600	111,732,550	113,252,010	112,207,850
111,108,850	110,469,490	111,312,600	111,732,550	113,252,010	112,207,850
1,745,755,119	1,696,333,003	1,640,918,474	1,279,929,509	1,246,661,308	1,200,188,215
4,935,068,120	4,795,449,016	4,624,946,850	3,577,616,055	3,476,428,299	3,342,758,316
35.37%	35.37%	35.48%	35.78%	35.86%	35.90%

# Fairfield County, Ohio

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<b><u>County Units</u></b>						
General Fund.....	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Mental Health.....	0.75	0.75	0.75	0.75	0.75	0.75
Mental Retardation.....	3.20	3.20	3.20	3.20	3.20	3.20
Bridges, Culverts, and County Road Levy.....	0.50	0.50	0.50	0.50	0.50	0.50
Children Services Levy.....	0.00	0.00	0.00	0.00	0.00	0.00
Total County.....	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>
<b><u>School Districts Wholly Within County</u></b>						
Amanda Clearcreek LSD..... (1)	42.30	42.50	42.30	38.00	37.00	37.75
Berne Union LSD..... (1)	49.00	50.00	50.90	50.90	51.40	51.70
Bloom-Carroll LSD.....	42.30	42.30	42.30	42.30	42.30	43.30
Fairfield Union LSD..... (1)	43.00	43.10	43.10	43.10	43.40	43.40
Lancaster City SD.....	64.60	64.60	64.60	64.60	64.60	56.70
Liberty Union-Thurston LSD..... (1)	41.10	41.40	41.60	41.60	41.70	41.70
Pickerington LSD..... (1)	70.10	70.30	66.36	66.36	68.96	65.00
Walnut Township LSD..... (1)	38.00	40.00	40.50	40.70	42.65	42.65
<b><u>School Districts Partially Within County</u></b>						
Canal Winchester..... (1)	62.70	55.81	55.81	55.76	56.36	51.00
Northern LSD..... (1)	35.72	35.72	32.80	32.80	32.80	32.80
Reynoldsburg City SD..... (1)	54.18	54.29	54.39	54.20	54.20	49.35
Southwest Licking LSD..... (1)	42.88	43.15	43.15	45.16	40.38	40.38
Teays Valley LSD..... (1)	31.60	31.60	31.60	25.00	25.00	28.00
<b><u>Joint Vocational School Districts</u></b>						
Eastland JVS..... (1)	2.00	2.00	2.00	2.00	1.20	1.20
Licking County JVS..... (1)	2.00	2.00	2.00	2.00	2.00	2.00
Mid-East Ohio JVS..... (2)	3.20	3.20	3.20	3.20	3.20	3.20

(1) Includes bond rates

(2) Formerly Muskingum Joint Vocational School



Table 4

<b>1996</b>	<b>1995</b>	<b>1994</b>	<b>1993</b>
\$2.60	\$2.60	\$2.60	\$2.60
0.75	0.75	0.75	0.75
3.20	3.20	3.20	3.20
0.50	0.50	1.00	1.00
0.00	0.00	1.00	1.00
7.05	7.05	8.55	8.55
37.75	38.30	38.30	40.45
51.70	52.00	50.90	43.90
43.40	44.00	44.00	44.30
43.40	43.40	43.40	42.40
56.70	56.70	56.70	56.70
41.70	41.70	46.20	47.20
65.00	66.76	67.66	66.21
42.65	42.02	43.67	39.35
44.89	45.76	46.89	48.05
32.80	32.80	28.60	28.60
50.03	50.24	50.47	51.08
41.28	41.28	36.00	36.20
28.50	28.50	28.50	28.50
1.20	1.20	1.23	1.24
2.00	2.00	2.00	2.00
3.20	3.20	3.20	3.20

(Continued)

# Fairfield County, Ohio

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<b><u>Corporations</u></b>						
Amanda Village.....	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40
Baltimore Village.....	1.90	1.90	1.90	1.90	1.90	1.90
Bremen Village.....	2.20	2.20	2.20	2.20	2.20	2.20
Buckeye Lake Village.....	11.00	16.00	13.00	13.00	13.00	0.00
Canal Winchester Village.....	1.90	1.90	1.90	1.90	1.90	1.90
Carroll Village.....	4.90	4.90	4.90	4.90	4.90	4.90
Columbus City.....	2.30	2.30	2.30	2.30	2.30	2.30
Lancaster City.....	3.40	3.40	3.40	3.40	3.40	3.40
Lithopolis Village.....	5.90	5.90	5.90	5.90	5.90	5.90
Millersport Village.....	9.90	9.90	9.90	9.90	9.90	9.90
Pickerington City.....	7.80	7.80	7.80	7.80	7.80	7.80
Pleasantville Village.....	10.30	10.30	9.30	9.30	9.30	9.30
Reynoldsburg City.....	0.70	0.76	0.76	0.77	0.78	0.79
Rushville Village.....	2.10	2.10	2.10	2.10	2.10	2.10
Stoutsville Village.....	4.70	4.70	4.70	4.70	4.70	4.70
Sugar Grove Village.....	5.80	5.80	5.80	5.80	5.80	5.80
Thurston Village.....	4.70	4.70	4.70	4.70	4.70	6.70
West Rushville Village.....	2.10	2.10	2.10	2.10	2.10	2.10
<b><u>Townships</u></b>						
Amanda.....	2.70	2.70	2.70	2.70	2.70	2.70
Berne.....	7.70	7.70	7.70	7.70	7.70	7.70
Bloom.....	15.30	15.30	15.30	15.30	15.30	11.30
Clearcreek.....	8.25	8.25	8.25	8.25	8.25	8.25
Greenfield.....	12.20	12.20	8.20	8.20	8.20	8.20
Hocking.....	4.70	4.20	4.20	4.20	4.20	4.20
Liberty.....	2.30	2.30	2.30	2.30	2.30	2.30
Madison.....	4.70	4.70	4.70	4.70	4.70	4.70
Pleasant.....	9.10	9.10	6.60	6.60	6.60	6.60
Richland.....	6.00	6.00	6.00	6.00	6.00	6.00
Rushcreek.....	15.20	15.20	15.20	13.20	13.95	13.95
Violet.....	9.80	9.80	9.80	10.05	10.05	10.05
Walnut.....	5.60	5.60	5.60	5.60	5.60	5.60
<b><u>Other Units</u></b>						
Basil Joint Fire District.....	5.27	5.27	5.27	5.27	5.27	5.27

Source: Fairfield County Auditor's Office

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(Continued)

Table 4

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<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$5.40	\$5.40	\$2.40	\$2.40
1.90	1.90	1.90	2.00
2.20	2.20	2.20	2.20
0.00	0.00	0.00	0.00
1.90	1.90	1.90	1.90
4.90	4.90	4.90	5.80
2.30	2.30	2.90	2.90
3.40	3.40	3.40	3.40
5.90	5.90	5.90	5.90
9.90	9.90	9.90	9.90
7.80	7.80	7.80	7.80
9.30	9.30	9.30	8.30
2.90	2.91	2.93	2.94
2.10	2.10	2.10	2.10
4.70	4.70	4.70	4.70
5.80	8.00	8.00	8.00
6.70	6.70	6.70	6.70
2.10	2.10	2.10	2.10
2.70	2.70	2.70	2.70
7.70	7.70	7.70	7.70
11.30	11.30	11.30	11.30
5.25	5.25	5.25	5.25
8.20	8.20	8.20	6.20
4.20	4.20	4.20	4.20
2.30	2.30	2.30	2.30
4.70	4.70	4.70	4.70
6.60	5.10	5.10	4.60
6.00	6.00	6.00	6.00
11.95	10.95	11.95	9.20
9.80	7.20	7.20	7.85
5.60	5.60	5.60	5.60
5.27	5.27	5.27	5.27

# Fairfield County, Ohio

## SPECIAL ASSESSMENTS BILLED AND COLLECTED LAST TEN YEARS

Table 5

<u>Year</u>	<u>Total Assessments Billed</u>	<u>Total Amount Collected</u>	<u>Percent Collected</u>
2002	\$330,927	\$299,684	90.56%
2001	403,878	255,356	63.23%
2000	202,468	156,021	77.06%
1999	180,224	145,638	80.81%
1998	180,508	148,445	82.24%
1997	171,246	132,630	77.45%
1996	186,972	157,147	84.05%
1995	155,688	119,570	76.80%
1994	141,374	125,603	88.84%
1993	155,211	103,122	66.44%

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## COMPUTATION OF LEGAL DEBT MARGIN DECEMBER 31, 2002

Table 6

	(1) Total Debt Limit	(2) Total Unvoted Limit
Total assessed property value 2001 for 2002 collections.....	\$ 2,437,054,497	\$ 2,437,054,497
Debt limitation of assessed value.....	59,426,362	24,370,545
<b>Total outstanding debt - December 31, 2002</b>		
General obligation bonds payable.....	19,270,000	19,270,000
Notes payable.....	25,701,632	25,701,632
Special assessment bonds payable.....	2,031,367	2,031,367
EPA Refunding Loan.....	2,136,998	2,136,998
Total outstanding debt.....	<u>49,139,997</u>	<u>49,139,997</u>
<b>Less:</b>		
General obligation bonds payable from Enterprise Fund revenues.....	(10,005,000)	(10,005,000)
Notes payable from Enterprise Fund revenues.....	(13,996,632)	(13,996,632)
Notes payable from Airport.....	(1,100,000)	(1,100,000)
EPA Refunding Loan.....	(2,136,998)	(2,136,998)
Bonds payable from Child Support Enforcement rent.....	(375,000)	(375,000)
Bonds payable from Job and Family Services rent.....	(6,680,000)	(6,680,000)
Bonds payable related to the Jail.....	(2,045,000)	(2,045,000)
Bonds payable from special assessments.....	(2,031,367)	(2,031,367)
Amount available in the Debt Service Fund for general obligations.....	<u>(212,033)</u>	<u>(212,033)</u>
Total.....	<u>(38,582,030)</u>	<u>(38,582,030)</u>
Net debt applicable to debt limitation.....	<u>10,557,967</u>	<u>10,557,967</u>
Total Legal Debt Margin.....	<u>\$ 48,868,395</u>	<u>\$ 13,812,578</u>

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

(2) Debt limit is one percent of total assessed valuation.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 7

Year	Population (in 1,000s)	Assessed Value of County	(1) Gross General Obligation Bonded Debt	Debt Service Funds	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2002	128.80	\$ 2,437,054,497	\$ 2,210,000	\$ 212,033	\$ 1,997,967	0.082%	\$15.51
2001	127.40	2,069,114,871	2,320,000	338,596	1,981,404	0.096%	15.55
2000	122.76	2,020,617,702	2,420,000	86,838	2,333,162	0.115%	19.01
1999	126.72	1,939,244,207	2,515,000	60,801	2,454,199	0.127%	19.37
1998	124.00	1,745,755,119	2,605,000	81,930	2,523,070	0.145%	20.35
1997	121.46	1,696,333,003	2,695,000	57,160	2,637,840	0.156%	21.72
1996	119.18	1,640,918,474	2,765,000	70,485	2,694,515	0.164%	22.61
1995	114.74	1,279,929,509	-	-	-	0.000%	0.00
1994	106.11	1,246,661,308	-	-	-	0.000%	0.00
1993	109.30	1,200,188,215	-	-	-	0.000%	0.00

(1) Includes only general obligation bonds payable from property taxes

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT DECEMBER 31, 2002

Table 8

Jurisdiction	(1) Debt Outstanding	(2) Percentage Applicable to Fairfield County	Amount Applicable to Fairfield County
<b>DIRECT DEBT</b>			
Fairfield County.....	\$2,210,000	100.00%	\$ 2,210,000
Total Direct Debt.....	2,210,000		2,210,000
<b>OVERLAPPING DEBT</b>			
<b>Entities Wholly Within the County</b>			
City of Pickerington.....	5,605,000	100.00%	5,605,000
School Districts.....	17,724,000	100.00%	17,724,000
Villages.....	63,857	100.00%	63,857
Townships.....	825,000	100.00%	825,000
Total - Entities Wholly Within the County.....	24,217,857		24,217,857
<b>Entities Not Wholly Within the County</b>			
City of Columbus.....	1,324,714,385	0.82%	10,862,658
City of Reynoldsburg.....	11,085,030	2.97%	329,225
Village of Canal Winchester.....	6,075,150	7.52%	456,851
Canal Winchester Local School District.....	31,668,223	24.90%	7,885,388
Berne Union Local School District.....	3,810,000	99.15%	3,777,615
Fairfield Union Local School District.....	1,179,000	98.01%	1,155,538
Northern Local School District.....	6,169,000	1.26%	77,729
Pickerington Local School District.....	120,534,228	97.99%	118,111,490
Reynoldsburg City School District.....	46,016,500	0.37%	170,260
Southwest Licking Local School District.....	23,290,000	7.12%	1,658,248
Teays Valley Local School District.....	22,535,286	5.23%	1,178,595
Eastland Joint Vocational School District.....	300,000	29.35%	88,050
Licking County Joint Vocational School District.....	35,000,000	0.91%	318,500
Total - Entities Not Wholly Within the County.....	1,632,376,802		146,070,148
Total Overlapping Debt.....	1,656,594,659		170,288,005
Total - Direct and Overlapping Debt.....	\$ 1,658,804,659		\$ 172,498,005

(1) Outstanding Debt only includes general obligation bonds payable from property taxes.

(2) The percentage of gross indebtedness of the County's overlapping political subdivisions was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL  
OBLIGATION DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
LAST TEN YEARS**

Table 9

Year	Debt Service Expenditures			Total General Governmental Expenditures (from Table 1)	Ratio of General Long-Term Debt Expenditures to Total General Governmental Expenditures
	Principal	Interest and Fiscal Charges	(1) Total Interest and Principal		
2002	\$ 110,000	\$ 126,762	\$ 236,762	\$ 72,237,201	0.33%
2001	100,000	131,313	231,313	72,577,335	0.32%
2000	95,000	135,540	230,540	60,782,606	0.38%
1999	90,000	139,410	229,410	49,309,684	0.47%
1998	90,000	143,145	233,145	46,454,201	0.50%
1997	70,000	164,554	234,554	41,267,004	0.57%
1996	-	-	-	39,823,008	0.00%
1995	-	-	-	37,499,758	0.00%
1994	-	-	-	37,781,874	0.00%
1993 (2)	248,900	29,450	278,350	33,095,908	0.84%

(1) Includes only general obligation bonds payable from property taxes

(2) Payment to escrow agent to defease debt

Source: Fairfield County Auditor's Office



# Fairfield County, Ohio

## REVENUE BOND COVERAGE ENTERPRISE FUNDS LAST TEN YEARS

Table 10

Year	(1) Gross Revenue	Expenses, Net of Depreciation and Interest	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<b>Water Fund</b>							
2002	\$ 2,153,585	\$ 1,010,303	\$ 1,143,282	\$ -	\$ -	\$ -	n/a
2001	2,433,948	1,042,236	1,391,712	-	-	-	n/a
2000	2,196,118	631,531	1,564,587	-	-	-	n/a
1999	2,113,828	793,441	1,320,387	-	-	-	n/a
1998	1,197,856	604,489	593,367	-	-	-	n/a
1997	1,112,381	519,670	592,711	-	-	-	n/a
1996	1,063,010	567,516	495,494	-	-	-	n/a
1995	1,002,356	661,450	340,906	-	-	-	n/a
1994	986,573	524,089	462,484	-	-	-	n/a
1993	935,218	458,446	476,772	-	-	-	n/a
<b>Sewer Fund</b>							
2002	\$ 2,377,423	\$ 1,315,128	\$ 1,062,295	\$ -	\$ -	\$ -	n/a
2001	1,931,099	1,355,087	576,012	-	-	-	n/a
2000	2,323,681	1,363,053	960,628	-	-	-	n/a
1999	2,108,061	1,166,695	941,366	-	-	-	n/a
1998	1,746,922	957,356	789,566	-	-	-	n/a
1997	1,637,813	1,128,411	509,402	-	-	-	n/a
1996	1,573,217	1,035,092	538,125	-	-	-	n/a
1995	1,441,953	1,260,362	181,591	-	-	-	n/a
1994	1,393,223	1,002,586	390,637	-	-	-	n/a
1993	1,273,530	999,630	273,900	-	-	-	n/a

(1) Includes operating revenues and investment income

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## DEMOGRAPHIC STATISTICS LAST TEN YEARS

Table 11

Year	Population (in 1000s)	Per Capita Income	Unemployment		
			Fairfield County	State of Ohio	United States
2002	128.80	\$ 31,852	4.20%	5.30%	6.00%
2001	127.40	30,445	3.00%	4.80%	5.80%
2000	122.76	29,101	2.30%	3.60%	4.50%
1999	126.72	27,816	3.00%	4.30%	4.10%
1998	124.00	27,260	3.00%	4.30%	4.50%
1997	121.46	25,415	3.20%	4.60%	4.90%
1996	119.18	23,709	3.60%	4.90%	5.40%
1995	114.74	22,130	3.70%	4.80%	5.60%
1994	106.11	20,681	4.80%	5.10%	6.20%
1993	109.30	19,361	5.70%	6.50%	6.80%

Population figure for 2000 is actual - from U.S. Census.

Population figures for 1993-1999 and 2001-2002 are based upon U.S. Census estimates.

Sources: U.S. Census  
Ohio Bureau of Employment Services  
Lancaster-Fairfield Chamber of Commerce

# Fairfield County, Ohio

## NEW CONSTRUCTION, BANK DEPOSITS, AND REAL PROPERTY VALUES LAST TEN YEARS

Table 12

Year	New Construction			(1) Bank Deposits (in 1000s)
	Agricultural/ Residential	Commercial/ Industrial	Total	
2002	\$ 47,852,620	\$ 14,659,830	\$ 62,512,450	\$ 370,588
2001	48,576,650	9,100,370	57,677,020	329,912
2000	44,760,060	13,063,300	57,823,360	286,562
1999	35,028,660	13,307,220	48,335,880	247,807
1998	35,600,420	9,589,130	45,189,550	190,113
1997	33,681,170	11,791,230	45,472,400	172,771
1996	31,207,210	5,983,130	37,190,340	163,183
1995	28,005,340	2,191,470	30,196,810	149,434
1994	34,905,610	3,886,420	38,792,030	108,995
1993	21,202,070	5,438,810	26,640,880	114,237

Year	Real Property Values			
	Agricultural/ Residential	Commercial/ Industrial	Public Utility	Total
2002	\$ 1,820,786,570	\$ 368,769,990	\$ 245,660	\$ 2,189,802,220
2001	1,540,112,430	289,474,220	262,880	1,829,849,530
2000	1,484,420,430	283,434,320	270,330	1,768,125,080
1999	1,431,657,300	267,331,280	237,220	1,699,225,800
1998	1,266,832,250	233,017,870	447,460	1,500,297,580
1997	1,224,215,680	226,758,250	191,280	1,451,165,210
1996	1,188,590,810	215,314,210	285,570	1,404,190,590
1995	878,053,310	177,714,320	273,660	1,056,041,290
1994	846,207,560	177,616,560	329,170	1,024,153,290
1993	805,477,760	175,415,090	306,770	981,199,620

(1) Bank Deposits data includes banks headquartered in Fairfield County

Sources: *Fairfield County Auditor's Office*  
*Federal Reserve Bank of Cleveland*

# Fairfield County, Ohio

## COUNTY EMPLOYEES BY GOVERNMENTAL FUNCTION LAST TEN YEARS

Table 13

Year	FUNCTION							Total
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Utilities	
2002	113	76	189	55	135	209	21	798
2001	113	71	181	55	125	207	23	775
2000	110	73	170	55	145	184	24	761
1999	107	52	150	57	143	159	22	690
1998	94	61	145	54	143	155	19	671
1997	92	65	140	58	157	143	17	672
1996	92	61	132	54	155	149	20	663
1995	91	62	111	53	153	147	22	639
1994	89	57	108	56	145	144	21	620
1993	85	57	104	57	138	125	21	587

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS DECEMBER 31, 2002

Table 14

<b>Taxpayer</b>	<b>Type</b>	<b>Real Estate Assessed Valuation</b>	<b>Tangible Personal and Public Utility Property Assessed Valuation</b>	<b>Total Assessed Valuation</b>	<b>Percent of Total Assessed Valuation</b>
Anchor Hocking Glass Corp	Glass Manufacturer	\$ 5,780,460	\$ 18,815,260	\$ 24,595,720	1.01%
Ohio Power	Electric Utility	293,120	22,440,090	22,733,210	0.93%
Columbia Gas Transmission	Natural Gas Utility	1,158,130	20,864,990	22,023,120	0.90%
Glimcher Holdings (includes Glimcher Centers LTD)	Real Estate Partnership	18,902,590	-	18,902,590	0.78%
South Central Power	Electric Utility	21,000	15,972,050	15,993,050	0.66%
Ralston Food Inc	Food Processor	2,186,440	7,220,260	9,406,700	0.39%
Brentwood Lake Incorporated	Real Estate Rentals	8,539,790	37,570	8,577,360	0.35%
McDermott Incorporated (dba- Diamond Power International)	Manufacturing	2,207,920	5,174,980	7,382,900	0.30%
Ohio Bell Telephone	Telephone Utility	565,390	5,446,990	6,012,380	0.25%
Cyril Scott Co	Printing	1,022,910	4,831,600	5,854,510	0.24%
Total		<u>\$ 40,677,750</u>	<u>\$ 100,803,790</u>	<u>\$ 141,481,540</u>	<u>5.81%</u>
Total Countywide Valuations		<u>\$ 2,189,802,220</u>	<u>\$ 247,252,277</u>	<u>\$ 2,437,054,497</u>	

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## MISCELLANEOUS STATISTICS

Table 15

<i>Date created</i> .....	December 1800
<i>County seat</i> .....	Lancaster, Ohio
<i>2002 Census population estimate</i> .....	128,780
<i>2000 Census population</i> .....	122,759
<i>Number of municipalities</i> .....	14
<i>Number of townships</i> .....	13
<i>Area</i> .....	505 square miles; ranked 23rd of the 88 Ohio counties
<i>Water lines</i> .....	511,239 feet - 4,947 customer accounts
<i>Sewer lines</i> .....	649,940 feet - 5,576 customer accounts
<i>County roads</i> .....	352.19 miles
<i>Township roads</i> .....	567.73 miles
<i>State routes</i> .....	195.63 miles
<i>Number of licensed drivers</i> .....	88,907
<i>Number of County employees</i> .....	798
<b>Health Care</b>	
<i>Hospitals, outpatient medical centers</i> .....	Fairfield Medical Center, River View Surgery Center
<i>Hospital beds</i> .....	235
<i>Nursing homes</i> .....	10
<i>Nursing home beds</i> .....	879
<b>Public Education</b>	
<i>Public schools</i> .....	42
<i>Students</i> .....	16,057
<i>Average Number of Students Per Teacher</i> .....	19.2
<i>School districts</i> .....	13
<i>Institutions of higher education</i> .....	Ohio University - Lancaster (4,000 students) Southeastern Business College (150 students)
<b>Recreation and Travel</b>	
<i>Municipal parks</i> .....	24 parks - 650 acres
<i>Public tennis courts</i> .....	17
<i>Health clubs/fitness centers</i> .....	8
<i>Day and night baseball diamonds</i> .....	25
<i>Golf courses</i> .....	6
<i>Museums</i> .....	15
<i>Libraries</i> .....	8
<i>County fairgrounds</i> .....	1, with 68 acres
<i>Hotels/motels</i> .....	11, with 685 rooms
<i>Bed &amp; Breakfast Inns</i> .....	8
<i>Campgrounds</i> .....	4
<i>Radio stations</i> .....	3
<i>Newspapers - daily</i> .....	Lancaster Eagle Gazette - daily circulation of 17,000
<i>Newspapers - weekly</i> .....	2
<b>Voting Statistics (2002 General Election)</b>	
<i>Registered voters</i> .....	76,212
<i>Actual voters</i> .....	40,307
<i>Percentage of actual voters to registered voters</i> .....	52.89%

Sources: Lancaster-Fairfield Chamber of Commerce, US Census Bureau/County and City Data Book, Ohio Department of Public Safety, and various offices of the Fairfield County government.



**Auditor of State  
Betty Montgomery**

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## **FINANCIAL CONDITION**

### **FAIRFIELD COUNTY**

#### **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 28, 2003**