

Dave Yost • Auditor of State



**FINANCIAL CONDITION  
FAIRFIELD COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule .....	5
Independent Accountants' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	9
Independent Accountants' Report on Compliance with Requirements Applicable to Each Major Federal Program, on Internal Control Over Compliance in Accordance with OMB Circular A-133, and on the Federal Awards Expenditures Schedule .....	11
Schedule of Findings.....	13

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor Pass Through Grantor (if applicable) 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:			
Non-Cash Assistance (Food Distribution): National School Lunch Program	56164	10.555	\$ 1,105
Cash Assistance National School Lunch Program	56164	10.555	13,564
Total Nutrition Cluster			14,669
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1213-11-0033	10.561	465,126
<b>Total U.S. Department of Agriculture</b>			<b>479,795</b>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>			
Economic Adjustment Assistance Program	N/A	11.307	603,321
<b>Total U.S. Department of Commerce</b>			<b>603,321</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 Program	B-F-10-1AV-1 B-C-10-1AV-1 B-C-08-1AV-1 B-Z-08-1AV-1 B-F-09-1AV-1 31-6400066	14.228	146,786 16,689 18,226 278,832 54,379 50,000
Total Community Development Block Grant Program			564,912
HOME Investment Partnerships Program	B-C-08-1AV-2 B-C-10-1AV-2	14.239	1,920 35,443
Total HOME Investment Partnerships Program			37,363
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>602,275</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Bullet Proof Vest Partnership Program	N/A	16.607	835
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Juvenile Accountability Block Grant Program	2009-JB-015-A019	16.523	9,169
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2011-VAGENE-346 2012-VAGENE-346	16.575	90,049 34,402
Total Crime Victim Assistance Program			124,451
Edward Byrne Memorial Justice Assistance Grant Program Cluster:			
<i>Passed Through City of Lancaster:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2009-DJ-BX-0374 2010-DJ-BX-1049	16.738	2,428 6,510
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-SB-B9-0576	16.804	5,231
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-LSS-9284 2009-JG-A01-6286 2010-JG-A01-6286	16.738	25,000 3,330 53,771
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-R01-2360	16.803	69,974
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			166,244
<b>Total U.S. Department of Justice</b>			<b>300,699</b>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF LABOR</b>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	
Adult Administration			\$ 12,847
Adult			186,287
ARRA - WIA Adult			72,671
Total WIA Adult Program			<u>271,805</u>
WIA Youth Activities Program	7323	17.259	
Youth Activities Administration			4,782
Youth Activities			234,118
Total WIA Youth			<u>238,900</u>
WIA Dislocated Workers Program	7323	17.260	
Dislocated Workers Administration			7,246
Dislocated Workers			600
Total WIA Dislocated Workers Program			<u>7,846</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	130,421
Total Workforce Investment Act Cluster			<u>648,972</u>
<b>Total U.S. Department of Labor</b>			<b><u>648,972</u></b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Airport Improvement Program	N/A	20.106	972,038
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	48,327
	PID 24271		17,648
	PID 87270		33,779
	PID 88870		19,914
Total Highway Planning & Construction Program			<u>119,668</u>
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	HM-HMP-0196-10-01-00	20.703	13,187
<b>Total U.S. Department Transportation</b>			<b><u>1,104,893</u></b>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States Program	56164	84.027	50,092
ARRA - Special Education Grants to States Program	56164	84.391	18,067
Special Education Preschool Grants	56164	84.173	16,729
ARRA - Special Education Preschool Grants	56164	84.392	13
Total Special Education Cluster			<u>84,901</u>
Rehabilitation Services-Vocational Rehabilitation Grant Cluster:			
<i>Passed Through Marion County Board of Developmental Disabilities:</i>			
Rehabilitation Services-Vocational Rehabilitation Grant Program	56164	84.126	13,187
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Rehabilitation Services-Vocational Rehabilitation Grant Program	31-6400066		27,368
<i>Passed Through Ohio RSC &amp; Griffin-Hammis Associates, LLC:</i>			
ARRA - Rehabilitation Services-Vocational Rehabilitation Grant Program	56164	84.390	46,429
Total Rehabilitation Services-Vocational Rehabilitation Grant Cluster			<u>86,984</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Special Education - Grants for Infants and Families Cluster:			
Special Education - Grants for Infants and Families Program	ODH-02310021HG0209	84.181	35,374
	ODH-02310021HG0312		182,878
ARRA - Special Education - Grants for Infants and Families Program	ODH-02310021HA0211	84.393A	58,188
Total Special Education - Grants for Infants and Families Cluster			<u>276,440</u>
<b>Total U.S. Department of Education</b>			<b><u>448,325</u></b>

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b>U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION</b>			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirement Payments Program	31-6400066	90.401	\$ 4,987
<b>Total U.S. Department of Elections Assistance Commission</b>			<b>4,987</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through National Association of County &amp; City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRCSG061001-03	93.008	1,463
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse & Mental Health Services_Projects of Regional & National Significance Program	31-6400066	93.243	65,449
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
Promoting Safe & Stable Families Program	G-1213-11-0033	93.556	278,836
Temporary Assistance for Needy Families Program	G-1213-11-0033	93.558	1,801,852
Child Support Enforcement Program	G-1213-11-0033	93.563	1,414,541
Child Care & Development Block Grant Program Cluster:			
Child Care & Development Block Grant Program	G-1213-11-0033	93.575	65,989
Child Care Mandatory & Matching Funds of the Child Care & Development Fund Program	G-1213-11-0033	93.596	17,382
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	9,274
<i>Passed Through Ohio Department of Mental Health:</i>			
Child Care & Development Block Grant Program	31-6400066	93.575	370,710
Total Child Care & Development Block Grant Program Cluster			463,355
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
Community-Based Child Abuse Prevention Grant Program	G-1213-11-0033	93.590	745
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	9,854
<i>Passed Through Wright State University:</i>			
Developmental Disabilities Basic Support & Advocacy Grant Program	31-6400066	93.630	615
<i>Passed Through Central Ohio Transit Authority:</i>			
Developmental Disabilities Basic Support & Advocacy Grant Program	31-6400066	93.630	1,040
Total Developmental Disabilities Basic Support & Advocacy Grant Program			1,655
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
Child Welfare Services State Grants Program	G-1213-11-0033	93.645	72,067
Foster Care_Title IV-E Program	G-1011-06-0162 G-1213-06-0162 G-1213-11-0033	93.658	491,550 448,992 843,377
Total Foster Care_Title IV-E Program			1,783,919
Adoption Assistance Program	G-1213-11-0033	93.659	420,732
Social Services Block Grant	G-1213-11-0033	93.667	744,027
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	86,010
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant Program	31-6400066	93.667	67,826
Total Social Services Block Grant Program			897,863
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
Chafee Foster Care Independence Program	G-1213-11-0033	93.674	94,743

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>			
<i>Passed Through Ohio Department of Mental Health:</i>			
Children's Health Insurance Program (CHIP)	31-6400066	93.767	\$ 186,201
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Children's Health Insurance Program (CHIP)	2300012	93.767	28,991
Total Children's Health Insurance Program (CHIP)			<u>215,192</u>
<i>Passed Through Ohio Department of Jobs &amp; Family Services:</i>			
Medical Assistance Program	G-1213-11-0033	93.778	951,619
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300012	93.778	943,719
ARRA - Medical Assistance Program			180,572
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	MC-16	93.778	1,761,569
ARRA - Medical Assistance Program			153,606
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program	31-6400066	93.778	567,322
ARRA - Medical Assistance Program			48,986
Grand Total Medical Assistance Program			<u>4,607,393</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services Program	31-6400066	93.958	43,371
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	<u>387,316</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>12,560,346</u></b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Hazard Mitigation Grant Program	FEMA-DR-1805-OH	97.039	6,241
Emergency Management Performance Grants Program	2010-EM-E8-0002	97.042	36,153
Total Emergency Management Performance Grants Program	EMW-2011-EP-00003-S01		<u>86,097</u>
			122,250
Homeland Security Grant Program	2008-GE-T8-0025	97.067	888
	2009-SS-T9-0089		18,812
	2009-SS-T0-0012		74,704
Total Homeland Security Grant Program			<u>94,404</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>222,895</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u>\$ 16,976,508</u></b>

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

**FAIRFIELD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - CHILD NUTRITION**

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

**NOTE D - FOOD DONATION PROGRAM**

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

**NOTE E - REVOLVING LOAN PROGRAMS**

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

Activity in the CDBG RLF during 2011 is as follows:

Beginning Loans Receivable Balance as of January 1, 2011	\$268,163
New Loans Made	50,000
Loan Principle Payments	<u>(49,850)</u>
Ending Loans Receivable Balance as of December 31, 2011	<u>\$268,313</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2011	\$82,370
Administrative Costs Expended During 2011	5,691

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2011 are deemed to be uncollectible.

**FAIRFIELD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

(Continued)

**NOTE E - REVOLVING LOAN PROGRAMS** (Continued)

**Economic Development Administration (EDA):** The County has a RLF program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$603,321 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA RLF during 2011 is as follows:

Beginning Loans Receivable Balance as of January 1, 2011	\$692,584
New Loans Made	0
Loan Principle Payments	<u>(297,689)</u>
Ending Loans Receivable Balance as of December 31, 2011	<u><u>\$394,895</u></u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2011	\$413,957
Administrative Costs Expended During 2011	6,446

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2011 are deemed to be uncollectible.

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2011, the County made allowable transfers of \$553,855 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,801,852 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed.

The following table shows the gross amount drawn for the TANF program during fiscal year 2011 and the amount transferred to the SSBG program.

Temporary Assistance for Needy Families	\$2,355,707
Transfer to Social Services Block Grant	<u>(553,855)</u>
Total Temporary Assistance for Needy Families	<u><u>\$1,801,852</u></u>

**FAIRFIELD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

(Continued)

**NOTE H - MEDICAID MAC/WAC ADJUSTMENTS**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA #93.778) in the amount of \$21,639. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2012, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 21, 2012.

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

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

**Dave Yost**  
Auditor of State

June 21, 2012



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON THE FEDERAL AWARDS EXPENDITURES SCHEDULE

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

### Compliance

We have audited the compliance of Fairfield County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

### Internal Control Over Compliance

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

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506  
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199

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

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

### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 21, 2012, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Dave Yost**  
Auditor of State

June 21, 2012

**FAIRFIELD COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A-133 § .505**  
**DECEMBER 31, 2011**

**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 weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control 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(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program - CFDA #93.778;  Airport Improvement Program - CFDA #20.106;  Promoting Safe & Stable Families Program - CFDA #93.556;  EMA Performance Program - CFDA #97.042;  Byrne Memorial JAG Cluster Program - CFDA #16.738 / #16.803 / #16.804
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$509,295 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

**3. FINDING FOR FEDERAL AWARDS**

None

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# **FAIRFIELD COUNTY, OHIO**

## *Comprehensive Annual Financial Report*



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*For the year ended December 31, 2011*  
*Issued by Jon A. Slater, Jr.*  
*Fairfield County Auditor*

## About the Cover – Museums of Fairfield County

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### **The Georgian** – *bottom photos*

Located in the National Historic District, the Georgian was built in 1832 for Samuel and Sarah Maccracken. This handsome Federal home of brick and native limestone is furnished today as it would have been in the 1830s with some original pieces and numerous early Fairfield County items. This outstanding example of American and Georgian architecture has Regency features, the most prominent of which is a double curved wall with bay windows along the two-storied west portico that is supported by five fluted Ionic columns. Throughout the house twelve-foot high ceilings draw eyes upward to the beautiful woodwork, archways, and chandeliers. An unsupported spiral stairway leading up three floors is highlighted at the top by a lantern light in the central gable.

### **Decorative Arts Center of Ohio** – *middle right photo*

The Decorative Arts Center of Ohio is a not-for-profit museum whose mission is to foster knowledge and appreciation of the decorative arts, celebrate the architecture and heritage of the Reese-Peters House, and enhance the vitality and integrity of historic Lancaster. The Center provides exhibitions, public programs, art classes, and workshops for all ages, and a focus for research and communication about the decorative arts of Ohio. The Center also features contemporary work by artists who use the traditional decorative arts media.

### **Ohio Glass Museum** – *top right photo*

Ohio Glass Museum visitors are taken through the development and production of industrial glass, pressed, blown, and art glass. Displays include both educational and artistic information on glass. Our Glass Blowing Studio, a favorite of adults and children alike, is open during museum hours. Glass pieces blown and designed in the studio are for sale in the gift shop. They are great for unique gifts for that special person. In addition to the regular displays, two special exhibits are shown each year. A number of traveling exhibits are also available for viewing at the museum. The Ohio Glass Museum is one of three museums in the United States to receive pieces from the Degenhart Glass Museum in Cambridge, which closed March 1.

### **AHA! – A Hands-On Adventure** – *top left photo*

The mission of AHA! is to surround children and the adults in their lives with a hands-on, interactive, playful, and educational environment that invites curiosity, allows exploration, encourages participation, and celebrates the child-like wonder in us all. AHA!'s exhibits were designed by Roto Studio, international designers of children's museums. Input from the founders, based on visits to numerous children's museums throughout the country, combined with the Roto Studio minds resulted in the creation of an environment where children can play and interact with each other and learn important skills without even realizing they are learning! Key construction of the exhibits was done by Creative Cabinets in Lancaster, Ohio.

### **Historical Aircraft Squadron** – *middle left photo*

The Historical Aircraft Squadron, Inc. is an all-volunteer, non-profit organization dedicated to the restoration, display, and operation of former military aircraft and related equipment in a hangar/museum located at the Fairfield County Airport, north of Lancaster on the east side of Route 33.

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

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

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

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

# FAIRFIELD COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2011



Prepared and Issued by the Fairfield County Auditor's Office

**JON A. SLATER, JR.**

County Auditor

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

**TABLE OF CONTENTS**

Comprehensive Annual Financial Report  
*For the Year Ended December 31, 2011*

---

	<u>Page</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal.....	8
County Organization and Elected Officials.....	14
Principal Appointed Officials and Department Heads.....	15
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	16
<b>FINANCIAL SECTION</b>	
Independent Accountants' Report.....	19
Management's Discussion and Analysis.....	21
<b>Basic Financial Statements</b>	
<b>Government-wide Financial Statements</b>	
Statement of Net Assets.....	34
Statement of Activities.....	36
<b>Fund Financial Statements</b>	
Balance Sheet—Governmental Funds.....	38
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	40
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds.....	42
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	44
Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget (Non-GAAP Basis) and Actual:	
General Fund.....	46
Community Services Fund.....	47
Motor Vehicle Fund.....	48
Developmental Disabilities Fund.....	49
Alcohol, Drug Addiction, and Mental Health Board Fund.....	50
Statement of Fund Net Assets — Enterprise Funds.....	51
Statement of Revenues, Expenses, and Changes in Fund Net Assets — Enterprise Funds.....	53
Statement of Cash Flows — Enterprise Funds.....	54
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	56
<b>Notes to the Basic Financial Statements</b>	
Notes to the Basic Financial Statements.....	57

**TABLE OF CONTENTS**

Comprehensive Annual Financial Report  
*For the Year Ended December 31, 2011*

	<u>Page</u>
<b>Combining Financial Statements and Schedules</b>	
<b>General Fund</b>	
Description of the General Fund.....	111
Schedule of Expenditures — Budget (Non-GAAP Basis) and Actual.....	112
<b>Nonmajor Governmental Funds</b>	
Descriptions of the Nonmajor Governmental Funds.....	117
Combining Balance Sheet—Nonmajor Governmental Funds.....	118
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds.....	119
<b>Nonmajor Special Revenue Funds</b>	
Descriptions of the Nonmajor Special Revenue Funds.....	120
Combining Balance Sheet.....	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	132
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund.....	140
Child Support Enforcement Agency Fund.....	141
Computerized Legal Research Fund.....	142
Real Estate Assessment Fund.....	143
Treasurer's Prepayment Fund.....	144
Youth Services Fund.....	145
Ditch Maintenance Fund.....	146
Delinquent Real Estate Collection Fund.....	147
Children Services Fund.....	148
Indigent Guardianship Fund.....	149
Emergency Management and Homeland Security Fund.....	150
Marriage License Fund.....	151
Bateson Beach Fund.....	152
Computer Fund.....	153
Parent Education Fund.....	154
Adult Community Based Corrections Fund.....	155
Bridges, Culverts, and County Road Levy Fund.....	156
County Probation Services Community Based Corrections Fund.....	157
Litter Enforcement Fund.....	158
Economic Development Assistance Grant Fund.....	159
Community Development Block Grant Fund.....	160
Sheriff Services Fund.....	161
Victims of Crime Fund.....	162
Courts Special Projects Fund.....	163
Reese-Peters Home Fund.....	164

# Fairfield County, Ohio

## TABLE OF CONTENTS

### Comprehensive Annual Financial Report For the Year Ended December 31, 2011

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued):	
Juvenile Court Services Fund.....	165
Home Fund.....	166
Major Crimes Unit Grant Fund.....	167
Clean Ohio Easement Program Fund.....	168
Workforce Investment Act Fund.....	169
Older Adult Services Levy Fund.....	170
Wireless 9-1-1 Fund.....	171
Voter Education/Pollworker Training Fund.....	172
Child and Adult Protective Services Levy Fund.....	173
Law Library Resources Fund.....	174
Ohio Children's Trust Fund.....	175
Certificate of Title Administration Fund.....	176
County Recorder Equipment Fund.....	177
<b>Debt Service Funds</b>	
Descriptions of the Debt Service Funds.....	178
<i>Nonmajor Debt Service Funds:</i>	
Combining Balance Sheet.....	179
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	180
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Debt Service Funds:	
Special Assessment Bond Retirement Fund.....	181
General Obligation Bond Retirement Fund.....	182
Airport State Infrastructure Bank Fund.....	183
Sewer Debt Service Fund.....	184
Water Debt Service Fund.....	185
<b>Nonmajor Capital Projects Funds</b>	
Descriptions of the Nonmajor Capital Projects Funds.....	187
Combining Balance Sheet.....	188
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	190
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Airport Construction Fund.....	192
Developmental Disabilities Facilities Fund.....	193
Mental Health and Developmental Disabilities Complex Fund.....	194
Road and Bridge Construction Fund.....	195

**TABLE OF CONTENTS**

Comprehensive Annual Financial Report  
*For the Year Ended December 31, 2011*

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds (Continued):	
Permanent Improvement Fund.....	196
Financial Management Information System Fund.....	197
Emergency Management Renovations Fund.....	198
<b>Enterprise Funds</b>	
Descriptions of the Enterprise Funds.....	199
Schedules of Revenues, Expenditures, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	200
Water Fund.....	201
Airport Fuel Operations Fund.....	202
<b>Agency Funds</b>	
Descriptions of the Agency Funds.....	203
Combining Statement of Changes in Assets and Liabilities—Agency Funds.....	206
<b>STATISTICAL SECTION</b>	
Statistical Section Description.....	215
Financial Trends	
Net Assets by Component.....	216
Changes in Net Assets.....	218
Program Revenues by Function/Program.....	224
Fund Balances, Governmental Funds.....	226
Changes in Fund Balances, Governmental Funds.....	228
Revenue Capacity	
Assessed Valuation and Estimated True Values of Taxable Property.....	232
Property Tax Rates - Direct and Overlapping Governments.....	234
Property Tax Levies and Collections.....	250
Principal Taxpayers - Real Estate Tax.....	252
Principal Taxpayers - Public Utility Tax.....	253
Principal Taxpayers - Tangible Personal Property Tax.....	254
Debt Capacity	
Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita.....	255
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita.....	256
Legal Debt Margin.....	258
Pledged Revenue Coverage - Revenue Debt - Sewer.....	260
Economic and Demographic Information	
Principal Employers.....	263
Demographic and Economic Statistics.....	264

**TABLE OF CONTENTS**

Comprehensive Annual Financial Report  
*For the Year Ended December 31, 2011*

---

	<u>Page</u>
Economic and Demographic Information	
County Government Employees by Function/Program.....	266
Operating Indicators by Function/Program.....	268
Capital Asset Statistics by Function/Activity.....	271

# Introductory Section

*Jon A. Slater, Jr.*

210 East Main Street  
Lancaster, Ohio 43130-3882

FAIRFIELD COUNTY AUDITOR

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

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2011. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117-1-11, Ohio Administrative Code, which requires that an official report prepared on the GAAP basis be prepared annually within 150 days after the close of the year. The report includes the basic financial statements which provide an overview of the County's financial position and the results of financial operations.

County management assumes full responsibility for the completeness and reliability of the information contained in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

### **Internal Controls**

County managers have established a comprehensive internal control framework designed to compile sufficient reliable information for preparation of the County financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Furthermore, as a recipient of federal and state financial assistance, the County must ensure that adequate internal controls are in place to ensure compliance with applicable laws and regulations that relate to these programs. These internal controls are subject to periodic evaluation by management.

### **Independent Audit**

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2011, are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

### **Management's Discussion and Analysis**

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

## **PROFILE OF THE GOVERNMENT**

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and three cities. According to population estimates, 146,351 people reside within the County's 506 square miles. The City of Lancaster, the County seat, has an estimated 38,780 residents.

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

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a countywide basis to oversee the County's judicial system: two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge. An organization chart of County government can be found on page 14.

The County employs 810 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

This report's basic financial statements include the County's component unit, Fairfield Industries, Incorporated. See Note 1 of the Notes to the Basic Financial Statements for further detail.

## **ASSESSING ECONOMIC CONDITION**

### **Local Economy**

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

Fairfield Medical Center, nonprofit 501(c)(3) hospital, and Mount Carmel Health System built a \$35 million, 85,000 square foot Diley Ridge Medical Park along Diley Road in Canal Winchester which began accepting patients on March 16, 2010. The project site, which includes emergency services, diagnostic facilities, and a medical office building, is large enough to accommodate two additional phases with the possibility of an out-patient surgery center and a 100-bed hospital. The freestanding emergency care center celebrated its two-year anniversary in March 2012. The facility sits on approximately fifty acres and has experienced a tremendous growth in patient volume since opening, and numerous primary care and specialty physicians have opened offices on the campus. Diley Ridge Medical Center filled the last of the vacant office space in 2011. Diley Ridge Medical Center has added several emergency department bays to accommodate patient volume, and while there are no definitive expansion plans at this time, the facility anticipates expansion in the future to meet the growing healthcare needs of Fairfield County residents.

One of the largest pipelines ever constructed in the United States made its way through Fairfield County and was completed in 2010. The REX Rockies Express Pipeline stretching nearly 1,700 miles from

## Fairfield County, Ohio

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Colorado is a 42 inch diameter pipeline delivering approximately 1.6 billion cubic feet of natural gas per day to the Midwest and the Eastern United States. This massive infrastructure improvement utilizes the large natural gas reserves found in the Rocky Mountains and will help to stabilize the price in this region and avoid sharp peaks and valleys that occurred in the past. The County is benefiting from this project through property-tax collections of approximately \$4.1 million in 2011. The County estimates \$4.8 million to be collected in 2012. The County is currently experiencing survey work parallel to the REX Express corridor in anticipation on another pipeline installation. The proposed ethane gas pipeline will run from the Pennsylvania region to the Texas gulf coast.

Green technology jobs continue to make an impact in Fairfield County. Toxco, a lithium battery recycling center, received a \$9.5 million dollar grant through the American Recovery and Reinvestment Act to expand their facilities. TOXCO commenced the expansion of their facility in 2011. Preliminary ground clearing and site preparation of a 60,000+ expansion began first quarter of 2011 and the company anticipates being completed by third quarter 2012. Toxco has committed to create 40 positions as part of this expansion.

Westerman Companies, Inc., started manufacturing nuclear containment tanks for the nuclear power plants in 2009. The \$4.2 million dollar expansion was delayed due to the Japan earthquake and tsunami. Westerman Companies is beginning to see this industry rebound from the natural disaster and anticipates construction to restart in 2013. This project will bring over 84 jobs to the Bremen area.

Westerman Company's expansion has created a need for improved shipping of material and equipment. This local need has fostered a partnership with the Lancaster Port Authority to build a Trans-Load facility. The Ohio Rail Development Commission approved the Lancaster Port Authority for a grant up to \$125,000 to rehabilitate the old track near the former Anchor Hocking Plant II site located on Lawrence Street. Once built, companies in the area can use the facility to ship raw materials and finished products. The rehabilitation is expected to be completed by the end of June 2012.

Manifold and Phalor, Inc., a machining, fabricating, and machine building business, relocated to the Canal Point Industrial Park on December 10, 2010 to a new 30,000 square foot facility. The new building will increase manufacturing space. The company encompasses several business lines under one roof. While it is a machine shop, it also serves as a maintenance and repair facility for industrial manufacturing equipment. The \$3 million facility created between 10 and 15 additional jobs in the County. Manifold and Phalor announced in March, 2011 a \$6 million dollar expansion at their Canal Winchester site will begin construction during the second quarter of 2012.

Serigraphie Richford, Inc., (SRI) a Canadian glass bottle decorating company opened in the Rock Mill Industrial Park site in September 2010. SRI has spent between \$8 million and \$10 million to expand an existing building from 60,000 to 80,000 square feet. For more than three decades, SRI specializes in printing and decorating glass containers. Over the years SRI has partnered with some of the biggest names in the industries, such as Estee Lauder, Avon, Revlon, L'Oreal, Diageo, Pernod-Ricard, Canandaigua, Vincor, and Sleeman and put their stamp on the biggest brands on the market. This plant is processing 1 million bottles per month since locating in Lancaster on one line alone. The company had created over 100 new manufacturing jobs as of the end of 2011.

Retail development tends to follow the population. Fairfield County was the fourth fastest growing county in Ohio from 2000-2010. Developers and retailers have announced major projects to meet the growing demands for goods and services. Big Lots opened an approximately 56,000 square foot facility in Pickerington in 2011 and employed 42 employees. Roses, a retail store, opened September 2011 creating approximately 50 jobs. Ninety-five percent of the retail stores in the County over 10,000 square feet are occupied.

Ety Pointe, located in the City of Lancaster, is Fairfield County's newest major retail development. Ety Pointe is anchored by Wal-Mart Supercenter, Menard's Home Improvement Center, and Kohl's Department Store. Sonic Drive-In, Max and Erma's Restaurant, Huntington Bank, Giant Eagle, Aspen Dental Management, Inc, Penn Station, Radio Shack, and a number of other retailers are occupying outlot locations. Taylor Chevrolet invested over \$1.5 million in redeveloping their facility at the corner of Ety Road and Memorial Drive.

## Fairfield County, Ohio

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Traffic counts along the State Route 256 corridor continue to stay high resulting in demand for the area and planned expansion of the corridor for easier traffic flows. The City of Pickerington was recently awarded a \$5 million Safety Grant from the Ohio Department of Transportation to upgrade State Route 256 from I-70 to Refugee Road. The roadway project is crucial to the ongoing growth and development of Pickerington. Planning for the project began fourth quarter of 2011.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 1.0 percent between 2000 and 2010. Fairfield County's growth rate of 1.9 percent is the fourth highest among Ohio's 88 counties. The County's population is estimated to stand at 146,351 as of 2011. Delaware County in Central Ohio leads the state in annual population growth with a 5.84 percent average.

At 7.7 percent, Fairfield County's 2011 unemployment rate was lower than the 8.8 percent rate in 2010. The County's rate is lower than the State and national averages, which totaled 8.6 percent and 8.9 percent respectively. Government, retail, and manufacturing operations collectively employ nearly 55 percent of the County's workforce.

### **Long-Term Financial Planning**

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

It is the intent of the County Commissioners to try to maintain a year-end cash carryover balance that represents 25 percent of General Fund revenues. This level of fund balance will ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2012, departments received no increases for operating expenses and department allocations. Additional revenues from the temporary increase in sales taxes effective January 1, 2010 and the stability of property tax revenues contribute to the County's good fiscal condition.

Management continues to address the issue of funding for a new jail which is likely to have an impact on the County's long-term financial planning. In September 2011, the County entered into a four year lease and operation and management agreement with the Ohio Department of Rehabilitation and Correction, Southeastern Correctional Institution to temporarily respond to the need for the housing of prisoners. As of April 2012, this has saved the County approximately \$226,000 as compared to the cost of housing prisoners in several jails across the State in April 2011. Although debt issuance is probable in response to this need, the County plans to continue to control expenditures to maintain liquidity while addressing this issue.

### **Relevant Financial Policies**

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

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

## Fairfield County, Ohio

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

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

The County has procedures in place in order to manage the issuance of debt. These procedures include the issuing of long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County periodically reviews existing debt for the possibility of refinancing and/or refunding only if it will result in a savings of at least 3 percent or more.

### **Major Initiatives**

The Fairfield County Economic Development Department works to administer, design, and implement plans and programs to stimulate the economy. The Department's major areas of work include new business attraction, business retention and expansion, and small business development. Two incentive programs managed by the Department include the Ohio Enterprise Zone and Revolving Loan Fund programs.

The Ohio Enterprise Zone Program is being used less and less by new and expanding companies since the phase-out of tangible personal property tax in 2009. As of December 31, 2011, seven Enterprise Zone agreements were active representing more than \$36.8 million in investments. The projects have created 244 new employment positions and retained 1,511 positions.

The Fairfield County revolving loan program, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. One new loan was approved in 2011 totaling \$50,000. Since the revolving loan program was established, more than \$3.6 million has been loaned to support more than 78 projects totaling an investment to the County of over \$23.3 million.

The Fairfield 33 Development Alliance (Alliance) continued its strategic marketing approach, targeted industries and identified regions for outreach. In 2011, the Alliance began a third-party site certification process for Rock Mill Industrial Park and Canal Pointe Commerce Park; Rock Mill for Food Processing and Canal Pointe for Advanced Manufacturing. Once completed, these parks will be the only third-party sites in the State of Ohio. Anticipated completion date is July, 2012.

The Alliance continues to market to food processing, advanced manufacturing and medical device industries. An emerging market for the area is in energy. Fairfield County has a strong cluster of industries already tapped into the energy supply-chain network and we anticipate continued growth not only for existing companies but for business attraction in the years to come.

Fairfield County is in a unique position due to the Fairfield 33 Development Alliance and the newly created Jobs Ohio program at the state level in partnership with Columbus2020. By already having an organization like the Alliance, our community has been placed in the forefront of business attraction opportunities and local officials have been given the resources to reach out to opportunities not previously available to our region.

In April 2009, the County was awarded a \$1.5 million dollar federal grant from the Ohio Department of Development for the Neighborhood Stabilization Program (NSP). The NSP supports homeownership of targeted areas in the County by providing comprehensive rehab of foreclosed vacant homes and down payment assistance to qualified home buyers. In 2011, the County spent approximately \$719,000 in rehabilitation of vacant homes. Proceeds of \$845,548 from the sale of the homes to qualified buyers in 2011 are used to rehabilitate and purchase future foreclosed vacant homes.

## Fairfield County, Ohio

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In September 2011, the County Auditor entered into a Software as a Service agreement with Tyler Technologies to provide the Integrated Assessment System data to all County users. This service agreement, along with the County's Pictometry contract, which is part of the Ohio Statewide Imagery Program, will aid the County Auditor in the 2012 countywide reappraisal. Oblique imagery, while improving both the quality and accuracy of the new reappraisal values, will provide additional resources to life safety forces and the County agencies utilizing this data.

The County's state-of-the-art financial management information system was upgraded in October 2011. This information system continues to provide management with additional opportunities for effectively using County resources, eliminating redundancies, and enhancing customer service while increasing fiscal accountability and controls.

### **AWARDS AND ACKNOWLEDGMENTS**

#### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2010. This was the twenty-second consecutive year the County received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2010 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the tenth consecutive year the County has received this prestigious award.

#### **Acknowledgments**

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

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

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

Respectfully submitted,



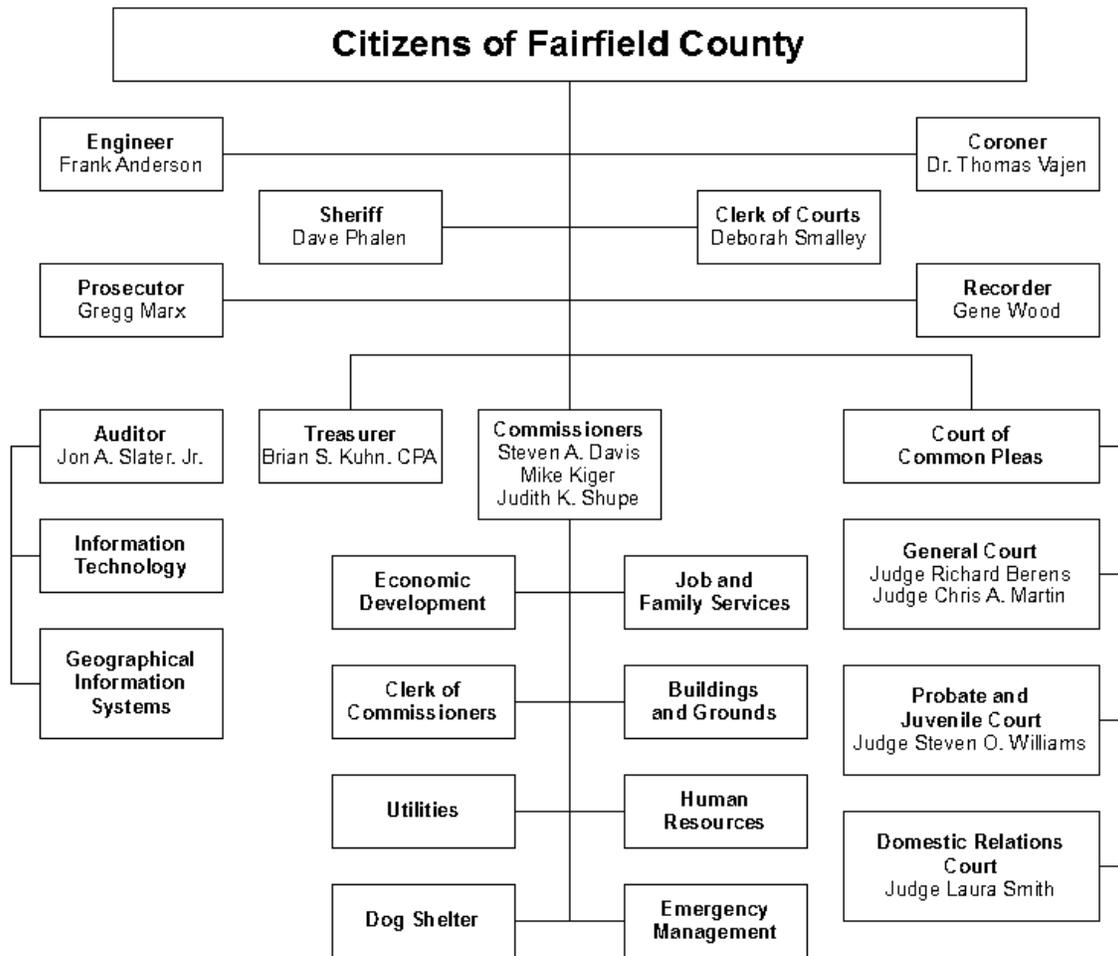
Jon A. Slater, Jr.  
Fairfield County Auditor



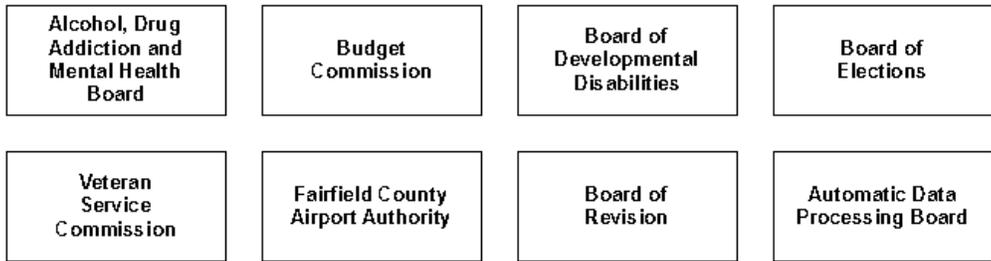
Steven A. Davis  
President, Board of Commissioners

June 21, 2012

**COUNTY ORGANIZATION AND ELECTED OFFICIALS**  
December 31, 2011



**Ex Officio and Appointed Boards**



**PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**  
December 31, 2011

Clerk of Commissioners .....	Branden Meyer
Human Resources, Director .....	Aundrea Cordle
Department of Job and Family Services, Director.....	Michael Orlando
Buildings and Grounds, Superintendent.....	Tony Vogel
Economic Development, Director .....	Shane Farnsworth
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator .....	David Burge
Dog Shelter, Warden .....	Michael Miller
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director .....	Susan L. Bloom
Utilities, Sanitary Engineer .....	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director .....	Rhonda Myers
Board of Developmental Disabilities, Superintendent .....	John Pekar
Veteran Service Commission, Director .....	Eddie Mohler
Fairfield County Airport Authority, President .....	David Scheffler

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Fairfield County  
Ohio

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

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.



*Linda C. Davison*

President

*Jeffrey R. Emer*

Executive Director

# Financial Section

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, which represents 0.14 percent of assets, 0.14 percent of net assets, and .68 percent of revenues, respectively, of the aggregate discretely presented component unit and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Fairfield Industries, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Service, Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during 2011 the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506  
Phone: 614-466-3402 or 800-443-9275 Fax: 614-728-7199  
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In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We and other auditors, subjected these statements and schedules to the auditing procedures applied to the basic financial statements. We, and other auditors, also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Neither we nor the other auditors subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Dave Yost**  
Auditor of State

June 21, 2012

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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**Introduction**

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2011. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

**Financial Highlights**

Key financial highlights for 2011 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2011, by \$270,976,163 (net assets). Of this amount, \$24,841,820 was the unrestricted net assets portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net assets increased by 1.6 percent, or \$4,358,226 from the total net assets at the beginning of the year 2011.
- At the end of the current year, the County's governmental activities reported total net assets of \$227,639,163 an increase of \$2,805,621 from the prior year. Of this amount, \$17,392,072 is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$16,049,809 which represents a 12.7 percent increase from the prior year, and represents 52.5 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$3,234,153 or 7.6 percent, during the current year.

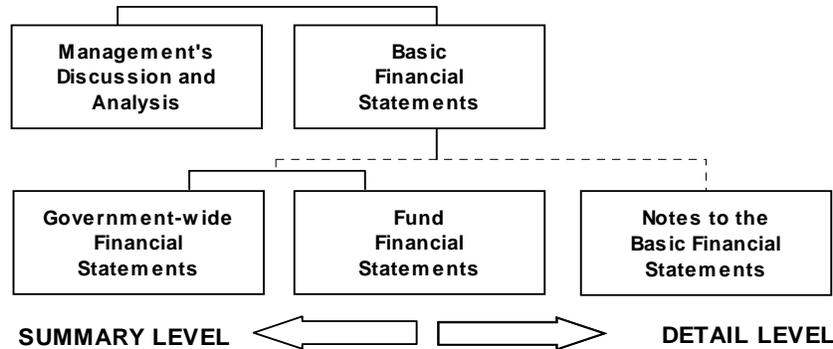
**Overview of the Financial Statements**

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

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

**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2011  
 (Unaudited)

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



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

The *fund financial statements* focus on the County's operations in more detail than the government-wide financial statements. The financial statements presented for governmental funds report on the County's general government services. Proprietary fund statements report on the activities that the County operates like private-sector businesses. Fiduciary funds statements provide information about the financial relationships in which the County acts solely as a trustee or agent, for the benefit of others outside the government to whom the resources belong.

The basic financial statements section also includes *Notes to the Basic Financial Statements* that more fully explain the information in the government-wide and fund financial statements.

Figure 2 below summarizes the major features of the County's statements.

<b>Figure 2</b>				
<b>Major Features of Fairfield County's Government-wide and Fund Financial Statements</b>				
	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire County government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary, such as public safety, public works, health, human services, general government, urban redevelopment and housing, transportation, intergovernmental, and interest/ fiscal charges	Activities the County operates similar to private businesses, such as the sewer, water, and airport fuel operations	Instances in which the County is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Assets</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fund Net Assets</li> <li>• Statement of Revenues, Expenses, and Changes in Fund Net Assets</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Assets and Liabilities</li> </ul>

**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2011  
 (Unaudited)

**Figure 2 (continued)**  
**Major Features of the Fairfield County's Government-wide and Fund Financial Statements**

	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>Accounting basis and measurement focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both financial and capital, and short-term and long-term
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid	Not applicable because the County only has agency funds

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

**Statement of Net Assets and the Statement of Activities**

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

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

The Statement of Net Assets and the Statement of Activities, which can be found on pages 34 through 37 of this report, are divided into three categories as follows.

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

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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*Business-type Activities* — The County provides services and then charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The County's sewer, water, and airport fuel operations are considered business-type activities.

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

### **Fund Financial Statements**

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

- General Fund
- Community Services Fund
- Motor Vehicle Fund
- Developmental Disabilities Fund
- Alcohol, Drug Addiction, and Mental Health Board Fund

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 38 through 50 of this report.

*Proprietary Funds* — The County maintains one type of proprietary fund. It uses enterprise funds to account for its sewer, water, and airport fuel operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The proprietary fund financial statements can be found on pages 51 through 55 of this report.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

*Fiduciary Funds* — The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary fund. The fiduciary fund financial statement can be found on page 56 of this report.

*Notes to the Basic Financial Statements* — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 57 through 109 of this report.

**Government-wide Financial Analysis**

During 2011, as shown in the table below, the combined net assets of the County's primary government increased \$4.4 million or 1.6 percent. Net assets reported for governmental activities increased \$2.8 million or 1.2 percent and business-type activities increased \$1.6 million or 3.7 percent.

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

**Primary Government  
Statement of Net Assets  
As of December 31, 2011, with comparatives as of December 31, 2010**

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010	2011	2010	2011	2010
<b>Assets:</b>						
Current and other						
noncurrent assets	\$ 101,276,175	\$ 98,355,533	\$ 11,717,350	\$ 11,119,233	\$ 112,993,525	\$ 109,474,766
Capital assets .....	177,084,929	178,772,544	54,964,263	55,144,106	232,049,192	233,916,650
Total assets .....	<u>278,361,104</u>	<u>277,128,077</u>	<u>66,681,613</u>	<u>66,263,339</u>	<u>345,042,717</u>	<u>343,391,416</u>
<b>Liabilities:</b>						
Current and						
other liabilities .....	30,646,197	30,533,133	869,633	531,287	31,515,830	31,064,420
Noncurrent liabilities .	20,075,744	21,761,402	22,474,980	23,947,657	42,550,724	45,709,059
Total liabilities .....	<u>50,721,941</u>	<u>52,294,535</u>	<u>23,344,613</u>	<u>24,478,944</u>	<u>74,066,554</u>	<u>76,773,479</u>
<b>Net Assets:</b>						
Invested in capital assets,						
net of related debt	162,697,179	163,090,151	35,887,252	35,001,789	198,584,431	198,091,940
Restricted .....	47,549,912	46,249,579	-	-	47,549,912	46,249,579
Unrestricted .....	17,392,072	15,493,812	7,449,748	6,782,606	24,841,820	22,276,418
Total net assets ...	<u>\$ 227,639,163</u>	<u>\$ 224,833,542</u>	<u>\$ 43,337,000</u>	<u>\$ 41,784,395</u>	<u>\$ 270,976,163</u>	<u>\$ 266,617,937</u>

At December 31, 2011, the primary government's invested in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt, was approximately \$198.6 million. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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There were various changes in current and other noncurrent assets from the prior year which resulted in an increase of \$3.5 million. There were increases in cash and cash equivalents and property taxes receivable which were offset by decreases in material and supplies inventory, intergovernmental receivable, and loans receivable. For governmental activities, cash and cash equivalents increased by \$4.9 million. This increase can be attributed primarily to increases in sales taxes, charges for services, and intergovernmental revenues which were offset by overall increases in expenses. Property taxes receivable increased by \$0.5 million. This slight increase is due to clarification from the State of Ohio Department of Taxation on the assessed valuation of the Rockies Express Pipeline which resulted in additional taxes being collected by the County. The decrease in material and supplies inventory was due to a decrease in the Engineer's department amount of supplies inventory being kept on hand. Intergovernmental receivables decreased due to decreases in funding from federal and state grant sources. The decrease in loans receivable is due to businesses paying off their Economic Development loans and a decline in the request for new loans. Decreases in liabilities for governmental activities are due primarily to the decrease in outstanding debt of \$1.7 million.

The \$0.6 million increase in business type activities current and other noncurrent assets is primarily due to increases cash and cash equivalents and accounts receivable. The increase in cash and cash equivalents is mainly attributed to the new Airport Fuel Operations Enterprise Fund used to maintain the activity of fuel sales and purchases. Prior to 2011, the airport fuel operations were managed by a local contractor. The decrease in total liabilities of \$1.1 is due to a decrease in other prior year outstanding bond balances due to principal payments of approximately \$1.5 million.

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

Restricted net assets were approximately \$47.5 million and unrestricted net assets were approximately \$24.8 million. Net assets are restricted when constraints on their use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2011, and a comparative analysis with the year ended December 31, 2010.

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**Fairfield County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

**Primary Government**  
**Statement of Activities**  
**For the year ended December 31, 2011, with comparatives for the year ended December 31, 2010**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
<b>Revenues:</b>						
Program revenues:						
Charges for services .....	\$ 17,994,477	\$ 16,238,461	\$ 6,232,508	\$ 5,944,836	\$ 24,226,985	\$ 22,183,297
Operating grants, contributions, and interest .....	34,583,778	37,609,461	-	-	34,583,778	37,609,461
Capital grants, contributions, and interest .....	1,583,061	1,926,151	1,468,095	124,850	3,051,156	2,051,001
Total program revenue ...	<u>54,161,316</u>	<u>55,774,073</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>61,861,919</u>	<u>61,843,759</u>
General revenues:						
Property taxes .....	22,783,868	22,947,834	-	-	22,783,868	22,947,834
Permissive real property transfer taxes .....	1,104,112	1,102,603	-	-	1,104,112	1,102,603
Lodging taxes .....	153,746	138,741	-	-	153,746	138,741
Sales taxes .....	16,874,160	16,403,143	-	-	16,874,160	16,403,143
Intergovernmental .....	3,078,536	3,899,214	-	-	3,078,536	3,899,214
Unrestricted interest earnings .....	473,819	715,339	33,619	65,586	507,438	780,925
Other .....	901,639	616,545	79,816	36,505	981,455	653,050
Total general revenues .....	<u>45,369,880</u>	<u>45,823,419</u>	<u>113,435</u>	<u>102,091</u>	<u>45,483,315</u>	<u>45,925,510</u>
<b>Total Revenues .....</b>	<b><u>99,531,196</u></b>	<b><u>101,597,492</u></b>	<b><u>7,814,038</u></b>	<b><u>6,171,777</u></b>	<b><u>107,345,234</u></b>	<b><u>107,769,269</u></b>
<b>Expenses:</b>						
General government:						
Legislative and executive .....	10,615,697	11,632,207	-	-	10,615,697	11,632,207
Intergovernmental .....	1,706,046	1,635,496	-	-	1,706,046	1,635,496
Judicial .....	6,734,352	6,469,930	-	-	6,734,352	6,469,930
Public safety .....	16,083,598	16,213,798	-	-	16,083,598	16,213,798
Intergovernmental .....	187,776	156,008	-	-	187,776	156,008
Public works .....	11,255,450	11,200,993	-	-	11,255,450	11,200,993
Health .....	25,822,853	24,015,477	-	-	25,822,853	24,015,477
Human services .....	22,064,098	21,510,978	-	-	22,064,098	21,510,978
Urban redevelopment and housing .....	835,485	1,358,860	-	-	835,485	1,358,860
Intergovernmental .....	197,158	269,026	-	-	197,158	269,026
Transportation .....	307,861	291,787	-	-	307,861	291,787
Interest and fiscal charges .....	766,964	683,007	-	-	766,964	683,007
Sewer system .....	-	-	3,358,333	3,060,231	3,358,333	3,060,231
Water system .....	-	-	2,843,133	2,948,260	2,843,133	2,948,260
Airport fuel operations .....	-	-	208,204	-	208,204	-
<b>Total Expenses .....</b>	<b><u>96,577,338</u></b>	<b><u>95,437,567</u></b>	<b><u>6,409,670</u></b>	<b><u>6,008,491</u></b>	<b><u>102,987,008</u></b>	<b><u>101,446,058</u></b>
Increase before transfers.....	2,953,858	6,159,925	1,404,368	163,286	4,358,226	6,323,211
Transfer in (out).....	(148,237)	-	148,237	-	-	-
Increase after transfers.....	2,805,621	6,159,925	1,552,605	163,286	4,358,226	6,323,211
Net assets - beginning of year.....	224,833,542	218,673,617	41,784,395	41,621,109	266,617,937	260,294,726
Net assets - end of year.....	<u>\$ 227,639,163</u>	<u>\$ 224,833,542</u>	<u>\$ 43,337,000</u>	<u>\$ 41,784,395</u>	<u>\$ 270,976,163</u>	<u>\$ 266,617,937</u>

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

**Governmental Activities**

Operating grants, capital grants, contributions, and restricted interest accounted for 36.3 percent of total governmental revenues, with taxes providing 41.1 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2011 were \$36,166,839. The decrease in operating grants, contributions, and interest is due mainly to decreases in State and federal funds received by the County to provide public assistance to general relief recipients and to pay the costs of local mental health agencies providing services to the public in the amount of \$6,232,091 and \$7,974,357 in 2010 and \$5,081,710 and \$7,112,244 in 2011, respectively. Property, permissive real property transfer, and lodging taxes revenues were \$24,041,726 (24.2 percent of total governmental revenues) while sales taxes were \$16,874,160 (17.0 percent of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 77.4 percent of the County's total governmental revenues. Property taxes and permissive real property transfer taxes remained fairly constant from the prior year. Sales taxes increased slightly due to some improvement in the economy.

The County received \$17,994,477 or 18.1 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Health services activities comprised \$25,822,863 or 26.7 percent of total expenses. The County's human services activities accounted for \$22,064,098 or 22.8 percent, of total expenses. The health services had the highest increase in expenses due to increases in State and federal grants providing human services programs to County residents while human services remained fairly consistent with the prior year.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$42,416,022.

**Program Expenses and Net Costs of Governmental Activities, by Program**  
**For the Year Ended December 31, 2011**

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive .....	\$ 10,615,697	\$ 5,209,945	49.08%	5.39%
Intergovernmental .....	1,706,046	1,706,046	100.00%	1.77%
Judicial .....	6,734,352	2,470,642	36.69%	2.56%
Public safety .....	16,083,598	12,580,653	78.22%	13.03%
Intergovernmental .....	187,776	2,641	1.41%	0.00%
Public works .....	11,255,450	3,292,229	29.25%	3.41%
Health .....	25,822,853	10,988,257	42.55%	11.38%
Human services .....	22,064,098	6,355,799	28.81%	6.58%
Urban redevelopment and housing .....	835,485	(315,559)	(37.77%)	(0.33%)
Intergovernmental .....	197,158	197,158	100.00%	0.20%
Transportation .....	307,861	(838,753)	(272.45%)	(0.87%)
Interest and fiscal charges .....	766,964	766,964	100.00%	0.79%
Total expenses .....	<u>\$ 96,577,338</u>	<u>\$ 42,416,022</u>		<u>43.92%</u>

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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**Business-type Activities**

Net assets for business-type activities increased by \$1,552,605 or 3.7 percent, in 2011 due to increases in charges for services and capital grants, contributions, and interest which were offset by a slight increase in expenses. The major revenue source was charges for services in the amount of \$6,232,508.

**Financial Analysis of the County's Funds**

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

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

At December 31, 2011, the County's governmental funds reported combined ending fund balances of \$52.7 million, an increase of \$3.3 million in comparison with the prior year balances. Approximately \$5.7 million of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance, see Note 2 and Note 25 to the basic financial statements.

**General Fund**

The General Fund is the primary operating fund of the County. At the end of 2011, unassigned fund balance was \$7,318,500 while total fund balance was \$16,049,809. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 23.9 percent to total General Fund expenditures, while total fund balance represents 52.5 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$1.8 million during the current fiscal year compared to a \$2.4 million increase in the prior year. Key factors in the 2011 for the fund balance increase are as follows:

- Total General Fund revenues remained fairly consistent and reflect an increase of \$10,212 over the prior year while expenditures reflect an increase of \$437,655 from the prior year.
- Total other financing sources (uses) increased by (\$1.2) million primarily due to increases in transfers out and a decrease in inception of capital leases.

**Other Major Governmental Funds**

The Community Services Fund remained fairly consistent from 2010 to 2011. The 2011 ending fund balance was \$535,891 compared to \$493,125 in 2010. Revenues decreased by \$968,199 due mainly to decreases in the amount received from State and federal grants. Expenditures decreased by \$116,420 which is a direct result of decreases in grant funding. Other financing sources decreased by \$76,063 due to decreases in transfers in and due to a decrease in the inception of capital leases. The net change in fund balance for 2011 was an increase of \$42,766.

The fund balance of the Motor Vehicle Fund at December 31, 2011 is approximately \$5.1 million, a slight increase of \$185,397 from the prior year. The increase in fund balance is due to the net effect of revenues exceeding expenditures by \$81,396 and a net change of 185,397 after other financing sources (uses). The net increase of revenues over expenditures is primarily due to an increase in intergovernmental revenues and an overall decrease in public works expenditures. Other financing

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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sources (uses) increased from the prior year primarily due to a decrease in transfers out to finance road improvements and retirement of debt.

The fund balance of the Developmental Disabilities Fund at year-end is approximately \$11.7 million, an increase of \$1,232,232 or 11.8 percent, from the previous year. The increase in fund balance was primarily due to revenues exceeding expenditures by \$1,349,255. The largest increases in revenue were the increases in property taxes in the amount of \$274,080, charges for services in the amount of \$153,794, and intergovernmental in the amount of \$1,344,475. This increase in revenues was accompanied by an increase in expenditures in the amount of \$1,471,200. In 2011, grants due from the State had not been collected within the available period, which resulted in deferred revenue at year-end of \$468,411.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2011, is approximately \$0.7 million, which is a decrease of \$802,984 from 2010. The decrease in fund balance was due mainly to a decrease in intergovernmental revenues of \$862,113 offset by an increase in property taxes of \$66,715. Expenditures increased by \$280,976. In 2011, grants due from the State had not been collected within the available period, which resulted in deferred revenue at year-end of \$1.0 million.

### **Proprietary Funds**

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, had increases in net assets of \$1,112,442 and \$262,955, respectively. The increases in the Sewer Fund and the Water Fund can be primarily attributed to increases in capital contributions. The Sewer Fund had an increase of \$871,508 in capital contributions due to increases in capital grants and due to a donation of sewer lines from the Village of Carroll in the amount of \$792,550. The Water Fund had an increase of \$471,737 in capital contributions due to increases in capital grants and tap-in fees.

### **General Fund Budgetary Highlights**

The County made several revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a slight increase from the original budget of 1.86 percent or \$619,321. The majority of the increase in appropriations was in public safety by \$713,994 and legislative and executive of \$108,573. In the increase in public safety was primarily for contractual services in Sheriff and Probation departments. The increase in legislative and executive was primarily for personal services and capital outlay in the prosecuting attorney department and materials and supplies and capital outlay in the maintenance department. This was offset primarily by decreases in appropriations in the following functions: Judicial by \$93,132 primarily for contractual services in Common Pleas Court Admin and Juvenile Court; Other by \$123,013 primarily for contractual services in Commissioners Share Costs and in the miscellaneous area. Actual expenditures were less than the final budgeted expenditures by \$2.2 million due primarily to general government legislative and executive of \$817,420, public safety of \$556,077, human services of \$443,802, general government judicial of \$292,382, and other of \$133,699.

The County's budgeted revenue decreased by 0.29 percent primarily due to a decrease in intergovernmental of \$39,918 and interest of \$46,134. Actual revenues exceeded the final budget by \$5.1 million primarily due to sales taxes, charges for services, property taxes, intergovernmental, and other of \$2,743,394, \$934,013, \$535,262, \$457,641, and \$327,179 respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2011, reflects a fund balance that is \$10.1 million better than initially projected in the original budget.

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

**Capital Assets and Debt Administration**

**Capital Assets**

As of December 31, 2011, and December 31, 2010, the County had invested \$232.0 million and \$233.9 million, net of accumulated depreciation of \$130.5 million and \$123.1 million, respectively, in a broad range of capital assets, as follows:

**Capital Assets, Net of Depreciation**  
**As of December 31, 2011, with comparatives as of December 31, 2010**

	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Land .....	\$ 5,418,626	\$ 5,418,626	\$ 2,237,414	\$ 2,237,414	\$ 7,656,040	\$ 7,656,040
Buildings .....	24,484,896	25,593,826	11,771,628	12,340,694	36,256,524	37,934,520
Improvements other than buildings .....	2,776,597	2,966,000	-	-	2,776,597	2,966,000
Equipment .....	2,098,170	2,173,630	73,854	109,361	2,172,024	2,282,991
Furniture and fixtures .....	210,468	270,368	-	-	210,468	270,368
Infrastructure .....	138,590,803	140,136,307	39,001,668	38,672,814	177,592,471	178,809,121
Vehicles .....	1,175,903	1,303,999	86,073	80,175	1,261,976	1,384,174
Construction in progress ....	2,329,466	909,788	1,793,626	1,703,648	4,123,092	2,613,436
Total capital assets, net ..	<u>\$ 177,084,929</u>	<u>\$ 178,772,544</u>	<u>\$ 54,964,263</u>	<u>\$ 55,144,106</u>	<u>\$ 232,049,192</u>	<u>\$ 233,916,650</u>

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

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$1.9 million or 0.8 percent (a 0.94 percent decrease for governmental activities and a 0.33 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$3,368,987 in construction commitments.

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

As of December 31, 2011, and December 31, 2010, the County had total debt of approximately \$39.1 million and approximately \$42.3 million, respectively, as shown in the table below.

**Bonds, Long-Term Loans, and Capital Leases Payable**  
**As of December 31, 2011, with comparatives for December 31, 2010**

	Governmental Activities		Business-type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Special assessment bonds.....	\$ 1,240,967	\$ 1,479,503	\$ -	\$ -	\$ 1,240,967	\$ 1,479,503
General obligation bonds....	14,059,515	15,323,212	18,456,296	19,759,359	32,515,811	35,082,571
Recovery zone bonds.....	-	-	3,235,000	3,300,000	3,235,000	3,300,000
Long-term loans.....	665,746	694,796	614,025	722,478	1,279,771	1,417,274
Capital leases.....	785,616	1,005,976	12,214	18,208	797,830	1,024,184
	<u>\$ 16,751,844</u>	<u>\$ 18,503,487</u>	<u>\$ 22,317,535</u>	<u>\$ 23,800,045</u>	<u>\$ 39,069,379</u>	<u>\$ 42,303,532</u>

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

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2011  
(Unaudited)

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During 2011, the County issued \$10,268 and repaid \$147,771 in long-term loans, paid down general obligation bonds by \$2,566,760, paid down business-type recovery zone economic development bonds by \$65,000, and issued no new special assessment bonds and paid off \$238,536. Capital lease balances decreased \$226,354. The total decrease in the County's debt obligations for the current year was 7.6 percent (a 9.5 percent decrease for governmental activities and a 6.2 percent increase for business-type activities).

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

#### **Limitations on Debt**

State statutes limit the amount of total debt according to this formula: 3.0 percent of the first \$100 million of total assessed valuation; plus 1.5 percent of such valuation in excess of \$100 million and not in excess of \$300 million; plus 2.5 percent of such valuation in excess of \$300 million. By this calculation, the current total legal debt margin of Fairfield County is approximately \$68.7 million.

The County's total unvoted legal debt margin at December 31, 2011, is approximately \$14.4 million.

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

The economic outlook for the County continues to improve with the temporary addition of a one-quarter of one percent sales tax passed by the County Commissioners. The County's tax base has remained relatively constant from the prior year at \$3.3 billion. Sales tax revenues are projected to grow due to steady growth and quick access to the County. However, local government revenues are expected to be significantly reduced in 2012.

The various economic factors were considered in the preparation of the County's 2011 budget and will be considered in the preparation of future budgets. With the increase in health and life insurance premiums in 2011, the Commissioners took the conservative approach for the General Fund in 2011 by allowing no increases for operating costs and department allocations. The County had decreases in salaries and benefits due to a reduction in the number of pays in 2011. The 2012 General Fund budget was adopted at \$35.6 million allowing increases in health insurance premiums and salaries and benefits by 2%, excluding union and bargaining employees and elected officials. No increases were allowed in operating costs and department allocations.

#### **Requests for Information**

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

# Basic Financial Statements

# Fairfield County, Ohio

## STATEMENT OF NET ASSETS

December 31, 2011 - Primary Government

June 30, 2011 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 50,833,459	\$ 9,562,518	\$ 60,395,977	\$ -
Cash and cash equivalents in segregated accounts .....	93,688	527,731	621,419	121,252
Segregated investments.....	-	-	-	225,082
Sales taxes receivable .....	4,749,437	-	4,749,437	-
Internal balances.....	(5,705)	5,705	-	-
Inventory held for resale .....	-	51,405	51,405	-
Materials and supplies inventory .....	762,180	18,027	780,207	11,283
Permissive motor vehicle license tax receivable .....	87,448	-	87,448	-
Accrued interest receivable .....	94,993	5,492	100,485	-
Intergovernmental receivable .....	13,025,948	12,532	13,038,480	-
Prepaid items .....	290,529	3,061	293,590	2,149
Accounts receivable .....	1,041,711	1,179,764	2,221,475	53,774
External party receivable .....	122,704	-	122,704	-
Lodging taxes receivable .....	36,897	-	36,897	-
Property taxes receivable .....	25,671,039	-	25,671,039	-
Loans receivable .....	663,208	-	663,208	-
Special assessments receivable .....	1,558,206	25,343	1,583,549	-
Deferred charges .....	248,812	325,772	574,584	-
Investment in joint venture .....	2,001,621	-	2,001,621	-
Capital assets not being depreciated .....	7,748,092	4,031,040	11,779,132	-
Capital assets being depreciated (net of accumulated depreciation) .....	169,336,837	50,933,223	220,270,060	63,777
Total assets .....	\$ 278,361,104	\$ 66,681,613	\$ 345,042,717	\$ 477,317

(continued)

# Fairfield County, Ohio

## STATEMENT OF NET ASSETS

(Continued)

December 31, 2011 - Primary Government

June 30, 2011 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>LIABILITIES</b>				
Accrued wages and benefits payable .....	\$ 1,115,984	\$ 36,842	\$ 1,152,826	\$ 50,782
Matured compensated absences payable.....	4,843	-	4,843	-
Matured capital leases payable.....	6,815	854	7,669	-
Matured interest payable.....	2,620	172	2,792	-
Intergovernmental payable.....	1,500,240	102,247	1,602,487	-
Accounts payable.....	3,942,880	215,159	4,158,039	8,963
External party payable.....	58,003	-	58,003	-
Contracts payable.....	294,744	241,913	536,657	-
Retainage payable.....	195,636	17,375	213,011	-
Accrued interest payable.....	63,557	88,680	152,237	-
Deferred revenue.....	23,460,875	-	23,460,875	32,712
Customer deposits payable.....	-	166,391	166,391	-
Long-term liabilities:				
Due within one year .....	3,285,337	1,750,738	5,036,075	-
Due within more than one year .....	16,790,407	20,724,242	37,514,649	-
Total liabilities .....	<u>50,721,941</u>	<u>23,344,613</u>	<u>74,066,554</u>	<u>92,457</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt .....	162,697,179	35,887,252	198,584,431	63,777
Restricted for:				
Capital projects.....	820,766	-	820,766	-
Debt service.....	320,481	-	320,481	-
Other purposes.....	6,669,576	-	6,669,576	248
Real estate assessment.....	4,331,847	-	4,331,847	-
Road and bridge projects.....	6,811,231	-	6,811,231	-
Ditch maintenance.....	1,707,023	-	1,707,023	-
Developmental disabilities.....	12,933,467	-	12,933,467	-
Mental health.....	2,019,448	-	2,019,448	-
Children services.....	1,487,833	-	1,487,833	-
Child and adult protective services.....	1,615,454	-	1,615,454	-
Child support enforcement.....	817,016	-	817,016	-
Juvenile court services.....	3,311,593	-	3,311,593	-
Bridges and culverts.....	717,605	-	717,605	-
Older adult services.....	1,840,794	-	1,840,794	-
Youth services.....	568,520	-	568,520	-
Community Development Block Grant..	1,577,258	-	1,577,258	-
Unrestricted.....	17,392,072	7,449,748	24,841,820	320,835
Total net assets .....	<u>\$ 227,639,163</u>	<u>\$ 43,337,000</u>	<u>\$ 270,976,163</u>	<u>\$ 384,860</u>

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

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2011 - Primary Government

For the Year Ended June 30, 2011 - Fairfield Industries, Incorporated

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
<b>Primary Government:</b>					
Governmental activities:					
General government:					
Legislative and executive .....	\$ 10,615,697	\$ 5,393,021	\$ 12,731	\$ -	\$ (5,209,945)
Intergovernmental .....	1,706,046	-	-	-	(1,706,046)
Judicial .....	6,734,352	2,738,653	1,525,057	-	(2,470,642)
Public safety .....	16,083,598	2,074,333	1,428,612	-	(12,580,653)
Intergovernmental .....	187,776	-	185,135	-	(2,641)
Public works .....	11,255,450	1,609,381	5,887,915	465,925	(3,292,229)
Health .....	25,822,853	1,306,799	13,527,797	-	(10,988,257)
Human services .....	22,064,098	3,995,605	11,712,694	-	(6,355,799)
Urban redevelopment and housing .....	835,485	847,207	303,837	-	315,559
Intergovernmental .....	197,158	-	-	-	(197,158)
Transportation .....	307,861	29,478	-	1,117,136	838,753
Interest and fiscal charges .....	766,964	-	-	-	(766,964)
Total governmental activities .....	<u>96,577,338</u>	<u>17,994,477</u>	<u>34,583,778</u>	<u>1,583,061</u>	<u>(42,416,022)</u>
Business-type activities:					
Sewer .....	3,358,333	3,468,251	-	939,458	1,049,376
Water .....	2,843,133	2,527,082	-	528,637	212,586
Airport fuel operations .....	208,204	237,175	-	-	28,971
Total business-type activities .....	<u>6,409,670</u>	<u>6,232,508</u>	<u>-</u>	<u>1,468,095</u>	<u>1,290,933</u>
Total Primary Government.....	<u>\$ 102,987,008</u>	<u>\$ 24,226,985</u>	<u>\$ 34,583,778</u>	<u>\$ 3,051,156</u>	<u>\$ (41,125,089)</u>
<b>Component Unit:</b>					
Fairfield Industries, Incorporated.....	\$ 1,778,457	\$ 892,298	\$ 2,419	\$ 13,000	\$ (870,740)
Total Component Unit.....	<u>\$ 1,778,457</u>	<u>\$ 892,298</u>	<u>\$ 2,419</u>	<u>\$ 13,000</u>	<u>\$ (870,740)</u>

(continued)

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2011 - Primary Government

For the Year Ended June 30, 2011 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>Changes in Net Assets:</b>				
Net (expense) revenue .....	\$ (42,416,022)	\$ 1,290,933	\$ (41,125,089)	\$ (870,740)
General revenues:				
Property taxes levied for:				
General purposes .....	\$ 7,445,374	\$ -	\$ 7,445,374	\$ -
Public works .....	1,252,904	-	1,252,904	-
Health .....	9,787,653	-	9,787,653	-
Human services .....	4,297,937	-	4,297,937	-
Permissive real property transfer taxes levied for general purposes .....	1,104,112	-	1,104,112	-
Lodging tax levied for public works .....	153,746	-	153,746	-
Sales taxes levied for general purposes .....	16,874,160	-	16,874,160	-
Grants and entitlements not restricted to specific programs.....	3,078,536	-	3,078,536	-
Unrestricted interest .....	473,819	33,619	507,438	51,336
In-kind contributions .....	-	-	-	814,491
Other .....	901,639	79,816	981,455	-
Total general revenues.....	45,369,880	113,435	45,483,315	865,827
Increase (decrease) in net assets before transfers.....	2,953,858	1,404,368	4,358,226	(4,913)
Transfer in (out).....	(148,237)	148,237	-	-
Increase (decrease) in net assets.....	2,805,621	1,552,605	4,358,226	(4,913)
Net assets - beginning of year.....	224,833,542	41,784,395	266,617,937	389,773
Net assets - end of year.....	\$ 227,639,163	\$ 43,337,000	\$ 270,976,163	\$ 384,860

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

# Fairfield County, Ohio

## BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2011

	General Fund	Community Services Fund	Motor Vehicle Fund
<b>ASSETS</b>			
Cash and cash equivalents.....	\$ 12,153,799	\$ 908,924	\$ 3,938,675
Cash and cash equivalents in segregated accounts.....	93,686	-	-
Restricted assets:			
Cash and cash equivalents.....	169,945	-	-
Receivables:			
Property taxes .....	8,384,319	-	-
Lodging taxes .....	-	-	-
Permissive motor vehicle license tax .....	-	-	87,448
Sales taxes .....	4,749,437	-	-
Accounts .....	535,081	14,230	10,664
Interfund .....	1,646,378	254,759	261
External party .....	94,315	-	-
Special assessments .....	-	-	-
Accrued interest .....	87,929	-	-
Loans .....	-	-	-
Intergovernmental .....	2,058,845	425,175	2,861,826
Materials and supplies inventory.....	82,400	814	636,098
Prepaid items.....	205,873	7,741	2,764
Total assets.....	<u>\$ 30,262,007</u>	<u>\$ 1,611,643</u>	<u>\$ 7,537,736</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable.....	\$ 926,820	\$ 207,041	\$ 58,559
Contracts payable.....	-	-	1,833
Accrued wages and benefits payable.....	480,846	192,926	92,711
Matured compensated absences payable.....	4,150	-	-
Retainage payable.....	-	-	4,559
Interfund payable.....	8,277	97,327	305
External party payable.....	379	-	-
Intergovernmental payable.....	665,096	170,629	197,294
Deferred revenue.....	12,125,475	399,788	2,034,043
Matured interest payable.....	694	1,911	-
Matured capital leases payable.....	461	6,130	-
Total liabilities.....	<u>14,212,198</u>	<u>1,075,752</u>	<u>2,389,304</u>
<b>FUND BALANCES:</b>			
Nonspendable.....	1,778,218	8,555	638,862
Restricted.....	-	527,336	4,509,570
Committed.....	348,551	-	-
Assigned.....	6,604,540	-	-
Unassigned (deficit).....	7,318,500	-	-
Total fund balances .....	<u>16,049,809</u>	<u>535,891</u>	<u>5,148,432</u>
Total liabilities and fund balances .....	<u>\$ 30,262,007</u>	<u>\$ 1,611,643</u>	<u>\$ 7,537,736</u>

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

<b>Developmental Disabilities Fund</b>	<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 11,659,636	\$ 1,378,411	\$ 20,624,069	\$ 50,663,514
-	-	2	93,688
-	-	-	169,945
8,574,259	2,286,898	6,425,563	25,671,039
-	-	36,897	36,897
-	-	-	87,448
-	-	-	4,749,437
225,491	70,111	186,134	1,041,711
-	-	50,652	1,952,050
-	24,332	4,057	122,704
-	-	1,558,206	1,558,206
-	-	7,064	94,993
-	-	663,208	663,208
1,602,369	1,960,639	4,117,094	13,025,948
41,639	-	1,229	762,180
8,998	10,240	54,913	290,529
<u>\$ 22,112,392</u>	<u>\$ 5,730,631</u>	<u>\$ 33,729,088</u>	<u>\$ 100,983,497</u>
\$ 346,337	\$ 1,492,285	\$ 911,838	\$ 3,942,880
54,537	-	238,374	294,744
191,919	16,559	141,023	1,115,984
-	-	693	4,843
4,876	-	186,201	195,636
576	-	1,851,270	1,957,755
60	32,474	25,090	58,003
259,969	26,373	180,879	1,500,240
9,571,669	3,459,164	11,644,958	39,235,097
-	-	15	2,620
-	-	224	6,815
<u>10,429,943</u>	<u>5,026,855</u>	<u>15,180,565</u>	<u>48,314,617</u>
50,637	10,240	56,142	2,542,654
11,631,812	693,536	18,031,063	35,393,317
-	-	1,957,384	2,305,935
-	-	159,691	6,764,231
-	-	(1,655,757)	5,662,743
<u>11,682,449</u>	<u>703,776</u>	<u>18,548,523</u>	<u>52,668,880</u>
<u>\$ 22,112,392</u>	<u>\$ 5,730,631</u>	<u>\$ 33,729,088</u>	<u>\$ 100,983,497</u>

# Fairfield County, Ohio

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

December 31, 2011

<b>Total fund balances for governmental funds.....</b>		<b>\$ 52,668,880</b>
<i>Amounts reported for governmental activities in the statement of nets assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. ....		177,084,929
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds. ....		2,001,621
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes .....	2,482,647	
Sales taxes .....	1,907,198	
Charges for services .....	52,310	
Licenses and permits .....	55	
Fines and forfeitures .....	274,378	
Reimbursements .....	570	
Special assessments .....	1,558,206	
Accrued Interest .....	48,099	
Intergovernmental .....	9,450,759	15,774,222
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds. ....		248,812
Accrued interest payable is not due and payable in the current period and therefore is not reported in the funds. ....		(63,557)
Long-term liabilities and accrued interest are not due and payable in the current period and therefore are not reported in the funds:		
Special assessment bonds payable and unamortized premiums .....	(1,240,967)	
General obligation bonds payable and unamortized premiums and discounts .....	(3,307,403)	
Refunding bonds payable and unamortized premiums and deferred amount on refunding .....	(10,752,112)	
Long-term loans payable .....	(665,746)	
Compensated absences payable .....	(3,319,261)	
Intergovernmental payable .....	(4,639)	
Capital leases payable .....	(785,616)	(20,075,744)
<b>Net assets of governmental activities .....</b>		<b>\$ 227,639,163</b>

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

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# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	General Fund	Community Services Fund	Motor Vehicle Fund
<b>REVENUES</b>			
Property taxes.....	\$ 7,404,042	\$ -	\$ -
Permissive real property transfer taxes.....	1,104,112	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	16,824,829	-	-
Charges for services.....	5,953,064	3,535,240	129,856
Licenses and permits.....	23,985	-	-
Permissive motor vehicle license tax.....	-	-	1,104,776
Fines and forfeitures.....	112,559	-	38,724
Intergovernmental.....	3,839,403	5,081,710	5,623,026
Special assessments.....	-	-	-
Housing Rehabilitation .....	-	-	-
Interest.....	504,023	-	-
Rent.....	162,341	-	-
Donations.....	26,221	-	-
Other.....	180,581	186,408	75,978
Total revenues.....	<u>36,135,160</u>	<u>8,803,358</u>	<u>6,972,360</u>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative and executive .....	8,628,004	-	-
Judicial .....	5,109,287	-	-
Public safety .....	13,284,701	-	-
Public works .....	-	-	6,866,034
Health .....	715,564	-	-
Human services .....	818,231	9,064,934	-
Urban redevelopment and housing .....	-	-	-
Transportation .....	108,855	-	-
Other .....	21,898	-	-
Intergovernmental.....	1,706,046	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement .....	158,501	23,529	21,292
Interest and fiscal charges .....	34,982	4,091	3,638
Total expenditures.....	<u>30,586,069</u>	<u>9,092,554</u>	<u>6,890,964</u>
Excess of revenues over (under) expenditures.....	<u>5,549,091</u>	<u>(289,196)</u>	<u>81,396</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets.....	11,875	-	53,700
Inception of capital lease.....	45,000	-	-
Loans received.....	-	-	-
Transfers in.....	20,325	331,962	325,096
Transfers out.....	(3,819,130)	-	(274,795)
Total other financing sources (uses).....	<u>(3,741,930)</u>	<u>331,962</u>	<u>104,001</u>
Net change in fund balances.....	1,807,161	42,766	185,397
Fund balances - beginning of year - restated in note 3.....	14,242,648	493,125	4,963,035
Fund balances - end of year.....	<u>\$ 16,049,809</u>	<u>\$ 535,891</u>	<u>\$ 5,148,432</u>

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

<b>Developmental Disabilities Fund</b>	<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 7,532,427	\$ 2,017,678	\$ 5,695,395	\$ 22,649,542
-	-	-	1,104,112
-	-	156,022	156,022
-	-	-	16,824,829
739,089	136,226	3,637,962	14,131,437
-	-	443,280	467,265
-	-	-	1,104,776
-	-	143,218	294,501
6,940,163	7,112,244	11,137,492	39,734,038
-	-	318,100	318,100
-	-	845,548	845,548
-	-	123,798	627,821
23,500	18,678	508,862	713,381
7,101	10,000	10,608	53,930
338,762	53,853	75,905	911,487
<u>15,581,042</u>	<u>9,348,679</u>	<u>23,096,190</u>	<u>99,936,789</u>
-	-	1,515,230	10,143,234
-	-	1,509,588	6,618,875
-	-	2,581,873	15,866,574
-	-	1,592,937	8,458,971
14,227,983	10,151,663	693,801	25,789,011
-	-	11,823,421	21,706,586
-	-	835,485	835,485
-	-	-	108,855
-	-	-	21,898
-	-	424,673	2,130,719
-	-	2,465,195	2,465,195
2,813	-	1,633,543	1,839,678
991	-	667,020	710,722
<u>14,231,787</u>	<u>10,151,663</u>	<u>25,742,766</u>	<u>96,695,803</u>
<u>1,349,255</u>	<u>(802,984)</u>	<u>(2,646,576)</u>	<u>3,240,986</u>
1,700	-	-	67,275
-	-	-	45,000
-	-	10,268	10,268
-	-	3,715,947	4,393,330
(118,723)	-	(220,682)	(4,433,330)
<u>(117,023)</u>	<u>-</u>	<u>3,505,533</u>	<u>82,543</u>
1,232,232	(802,984)	858,957	3,323,529
10,450,217	1,506,760	17,689,566	49,345,351
<u>\$ 11,682,449</u>	<u>\$ 703,776</u>	<u>\$ 18,548,523</u>	<u>\$ 52,668,880</u>

# Fairfield County, Ohio

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2011

**Net change in fund balances - total governmental funds.....** \$ 3,323,529

*Amounts reported for governmental activities in the statement of activities are different because:*

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

Capital asset additions .....	5,783,163	
Current year depreciation .....	<u>(7,005,696)</u>	(1,222,533)

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

Proceeds from sale of capital assets .....	(67,275)	
Assets transferred to proprietary funds .....	(108,237)	
Loss on disposal of capital assets .....	<u>(289,570)</u>	(465,082)

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

Property taxes .....	134,326	
Lodging taxes .....	(2,276)	
Sales taxes .....	49,331	
Charges for services .....	122,858	
Licenses and permits .....	(124)	
Fines and forfeitures .....	(22,750)	
Intergovernmental .....	(665,648)	
Special assessments .....	19,485	
Interest .....	(30,947)	
Other .....	<u>(9,848)</u>	(405,593)

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

(86,883)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:

Special assessment bonds .....	235,000	
General Obligation bonds .....	980,000	
Advance refunding bonds .....	320,000	
Long-term loans payable .....	39,318	
Capital leases .....	<u>265,360</u>	\$ 1,839,678

(continued)

Fairfield County, Ohio

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES** (Continued)  
 For the Year Ended December 31, 2011

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. The difference between the net carrying amount of the refunded debt and the acquisition price is allocated over the life of the outstanding debt on the statement of activities. Premiums, discounts, and issuance costs are reported as revenues and expenditures when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities:

Accrued interest payable .....	\$ 8,915	
Amortization of issuance costs .....	(32,390)	
Amortization of deferred amount on refunding .....	(86,968)	
Amortization on premium of special assessment bonds .....	3,536	
Amortization on premium of general obligation bonds .....	19,881	
Amortization on premium of refunding bonds .....	31,240	
Amortization on discount of general obligation bonds .....	(456)	(56,242)

Inception of capital leases are reported as other financing sources in the governmental funds, but the inception increases long-term liabilities on the statement of activities ..... (45,000)

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

Intergovernmental payable .....	1,819	
Compensated absences payable .....	(67,804)	(65,985)

Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of activities.  
 Long-term loans issued ..... (10,268)

**Change in net assets of governmental activities..... \$ 2,805,621**

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 6,908,000	\$ 6,908,000	\$ 7,443,262	\$ 535,262
Permissive real property transfer taxes.....	900,000	900,000	1,113,983	213,983
Sales taxes.....	13,900,000	13,900,000	16,643,394	2,743,394
Charges for services.....	3,484,017	3,484,017	4,418,030	934,013
Licenses and permits.....	58,000	58,000	23,985	(34,015)
Fines and forfeitures.....	91,000	91,000	124,387	33,387
Intergovernmental.....	3,563,025	3,523,107	3,980,748	457,641
Interest.....	900,000	853,866	673,436	(180,430)
Rent.....	100,000	100,000	162,858	62,858
Donations.....	-	-	26,221	26,221
Other.....	28,100	28,100	355,279	327,179
Total revenues.....	29,932,142	29,846,090	34,965,583	5,119,493
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	10,174,066	10,282,639	9,465,219	817,420
Judicial .....	4,481,732	4,388,600	4,096,218	292,382
Public safety .....	14,326,200	15,040,194	14,484,117	556,077
Health .....	717,369	718,442	717,780	662
Human services .....	1,250,362	1,250,363	806,561	443,802
Transportation .....	121,630	133,455	131,762	1,693
Other .....	2,146,863	2,023,850	1,890,151	133,699
Total expenditures.....	33,218,222	33,837,543	31,591,808	2,245,735
Excess of revenues over (under) expenditures .....	(3,286,080)	(3,991,453)	3,373,775	7,365,228
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	11,875	11,875
Advances in.....	-	-	1,721,188	1,721,188
Advances out.....	-	-	(1,321,196)	(1,321,196)
Operating transfers in.....	-	-	29,655	29,655
Operating transfers out.....	(4,768,648)	(3,930,173)	(3,819,130)	111,043
Total other financing sources (uses).....	(4,768,648)	(3,930,173)	(3,377,608)	552,565
Net change in fund balance .....	(8,054,728)	(7,921,626)	(3,833)	7,917,793
Fund balance - beginning of year .....	8,530,064	8,530,064	8,530,064	-
Prior year encumbrances appropriated.....	1,545,525	1,545,525	1,545,525	-
Fund balance - end of year .....	\$ 2,020,861	\$ 2,153,963	\$ 10,071,756	\$ 7,917,793

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services.....	\$ 3,860,000	\$ 4,382,703	\$ 4,463,947	\$ 81,244
Intergovernmental.....	5,284,738	3,469,028	3,582,286	113,258
Other.....	200,000	196,807	185,624	(11,183)
Total revenues.....	<u>9,344,738</u>	<u>8,048,538</u>	<u>8,231,857</u>	<u>183,319</u>
<b>EXPENDITURES</b>				
Current:				
Human services:				
Community services:				
Personal services .....	5,164,950	4,388,709	4,313,273	75,436
Fringe benefits .....	2,534,453	2,112,200	2,071,849	40,351
Materials and supplies .....	295,500	317,376	313,764	3,612
Contractual services .....	1,782,355	2,788,568	2,659,770	128,798
Capital outlay .....	108,000	63,267	55,115	8,152
Other .....	1,000	1,000	39	961
Total expenditures.....	<u>9,886,258</u>	<u>9,671,120</u>	<u>9,413,810</u>	<u>257,310</u>
Excess of revenues under expenditures.....	<u>(541,520)</u>	<u>(1,622,582)</u>	<u>(1,181,953)</u>	<u>440,629</u>
<b>OTHER FINANCING SOURCES</b>				
Advances in.....	-	-	28,000	28,000
Advances out.....	-	-	(28,000)	(28,000)
Operating transfers in.....	331,962	331,962	331,962	-
Total other financing sources .....	<u>331,962</u>	<u>331,962</u>	<u>331,962</u>	<u>-</u>
Net change in fund balance.....	(209,558)	(1,290,620)	(849,991)	440,629
Fund balance - beginning of year.....	1,317,292	1,317,292	1,317,292	-
Prior year encumbrances appropriated.....	96,540	96,540	96,540	-
Fund balance - end of year.....	<u>\$ 1,204,274</u>	<u>\$ 123,212</u>	<u>\$ 563,841</u>	<u>\$ 440,629</u>

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services.....	\$ 30,000	\$ 30,000	\$ 189,150	\$ 159,150
Permissive motor vehicle license tax.....	1,070,000	1,070,000	1,101,641	31,641
Fines and forfeitures.....	30,000	30,000	38,433	8,433
Intergovernmental.....	5,250,000	5,236,417	5,498,949	262,532
Other.....	-	1,814	74,038	72,224
Total revenues.....	<u>6,380,000</u>	<u>6,368,231</u>	<u>6,902,211</u>	<u>533,980</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Motor vehicle:				
Personal services .....	2,622,351	2,611,719	2,589,272	22,447
Fringe benefits .....	1,353,184	1,362,179	1,275,487	86,692
Materials and supplies .....	1,442,858	1,690,260	1,441,278	248,982
Contractual services .....	919,905	1,060,018	992,640	67,378
Capital outlay .....	1,017,267	1,219,812	1,087,561	132,251
Other .....	1,000	19,700	18,100	1,600
Total expenditures.....	<u>7,356,565</u>	<u>7,963,688</u>	<u>7,404,338</u>	<u>559,350</u>
Excess of revenues under expenditures.....	<u>(976,565)</u>	<u>(1,595,457)</u>	<u>(502,127)</u>	<u>1,093,330</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	43,700	43,700
Operating transfers in.....	362,804	360,990	325,096	(35,894)
Operating transfers out.....	(263,373)	(274,795)	(274,795)	-
Total other financing sources (uses).....	<u>99,431</u>	<u>86,195</u>	<u>94,001</u>	<u>7,806</u>
Net change in fund balance.....	(877,134)	(1,509,262)	(408,126)	1,101,136
Fund balance - beginning of year.....	3,343,230	3,343,230	3,343,230	-
Prior year encumbrances appropriated.....	362,480	362,480	362,480	-
Fund balance - end of year.....	<u>\$ 2,828,576</u>	<u>\$ 2,196,448</u>	<u>\$ 3,297,584</u>	<u>\$ 1,101,136</u>

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 7,332,600	\$ 7,332,600	\$ 7,573,237	\$ 240,637
Charges for services.....	492,500	492,500	536,052	43,552
Intergovernmental.....	5,448,703	5,448,703	7,152,170	1,703,467
Rent.....	22,320	22,320	23,500	1,180
Donations.....	-	-	7,101	7,101
Other.....	-	-	340,631	340,631
Total revenues.....	<u>13,296,123</u>	<u>13,296,123</u>	<u>15,632,691</u>	<u>2,336,568</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Board of developmental disabilities:				
Personal services .....	5,278,440	5,278,440	5,077,142	201,298
Fringe benefits .....	2,325,205	2,155,205	1,979,662	175,543
Materials and supplies .....	727,218	572,435	518,302	54,133
Contractual services .....	6,843,621	6,174,075	5,603,366	570,709
Capital outlay .....	726,646	745,755	587,443	158,312
Other .....	4,046,490	3,051,965	3,051,965	-
Total expenditures.....	<u>19,947,620</u>	<u>17,977,875</u>	<u>16,817,880</u>	<u>1,159,995</u>
Excess of revenues under expenditures.....	<u>(6,651,497)</u>	<u>(4,681,752)</u>	<u>(1,185,189)</u>	<u>3,496,563</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	1,700	1,700
Operating transfers out.....	(118,723)	(118,723)	(118,723)	-
Total other financing sources (uses).....	<u>(118,723)</u>	<u>(118,723)</u>	<u>(117,023)</u>	<u>1,700</u>
Net change in fund balance .....	(6,770,220)	(4,800,475)	(1,302,212)	3,498,263
Fund balance - beginning of year .....	6,227,428	6,227,428	6,227,428	-
Prior year encumbrances appropriated.....	<u>3,619,463</u>	<u>3,619,463</u>	<u>3,619,463</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 3,076,671</u>	<u>\$ 5,046,416</u>	<u>\$ 8,544,679</u>	<u>\$ 3,498,263</u>

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

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 1,917,200	\$ 1,917,200	\$ 2,028,344	\$ 111,144
Charges for services.....	131,168	131,168	136,781	5,613
Intergovernmental.....	7,655,247	9,428,243	7,432,044	(1,996,199)
Rent.....	13,680	17,181	13,908	(3,273)
Other.....	1,000	1,000	53,853	52,853
Total revenues.....	<u>9,718,295</u>	<u>11,494,792</u>	<u>9,664,930</u>	<u>(1,829,862)</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services .....	408,661	422,021	419,171	2,850
Fringe benefits .....	162,541	165,531	142,655	22,876
Materials and supplies .....	17,000	17,000	9,342	7,658
Contractual services .....	9,289,648	11,007,255	9,498,906	1,508,349
Capital outlay .....	3,000	17,600	15,846	1,754
Total expenditures.....	<u>9,880,850</u>	<u>11,629,407</u>	<u>10,085,920</u>	<u>1,543,487</u>
Net change in fund balance.....	(162,555)	(134,615)	(420,990)	(286,375)
Fund balance - beginning of year.....	450,562	450,562	450,562	-
Prior year encumbrances appropriated.....	<u>173,857</u>	<u>173,857</u>	<u>173,857</u>	-
Fund balance - end of year.....	<u>\$ 461,864</u>	<u>\$ 489,804</u>	<u>\$ 203,429</u>	<u>\$ (286,375)</u>

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

# Fairfield County, Ohio

## STATEMENT OF FUND NET ASSETS ENTERPRISE FUNDS

December 31, 2011

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents.....	\$ 5,288,795	\$ 4,066,578	\$ 40,754	\$ 9,396,127
Cash and cash equivalents in segregated accounts .....	309,717	218,014	-	527,731
Receivables:				
Accounts .....	596,170	569,544	14,050	1,179,764
Interfund .....	4,494	2,875	-	7,369
Special assessments .....	17,097	8,246	-	25,343
Accrued interest .....	3,318	2,174	-	5,492
Intergovernmental .....	4,503	8,029	-	12,532
Materials and supplies inventory.....	2,901	15,126	51,405	69,432
Prepaid items.....	1,530	1,531	-	3,061
Total current assets.....	<u>6,228,525</u>	<u>4,892,117</u>	<u>106,209</u>	<u>11,226,851</u>
<b>Noncurrent assets:</b>				
Deferred charges.....	182,355	143,417	-	325,772
Restricted assets:				
Cash and cash equivalents .....	166,391	-	-	166,391
Capital assets not being depreciated .....	1,284,523	2,746,517	-	4,031,040
Capital assets being depreciated (net of accumulated depreciation) .....	28,487,036	22,339,522	106,665	50,933,223
Total noncurrent assets.....	<u>30,120,305</u>	<u>25,229,456</u>	<u>106,665</u>	<u>55,456,426</u>
Total assets.....	<u>\$ 36,348,830</u>	<u>\$ 30,121,573</u>	<u>\$ 212,874</u>	<u>\$ 66,683,277</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS  
ENTERPRISE FUNDS**

**(Continued)**

December 31, 2011

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Nonmajor Airport Fuel Operations Fund</u>	<u>Total Enterprise Funds</u>
<b>LIABILITIES</b>				
<b>Current liabilities:</b>				
Accounts payable .....	\$ 122,251	\$ 58,887	\$ 34,021	\$ 215,159
Contracts payable .....	120,957	120,956	-	241,913
Accrued wages and benefits payable .....	19,737	17,105	-	36,842
Retainage payable .....	8,688	8,687	-	17,375
Interfund payable .....	687	977	-	1,664
Matured capital leases payable .....	427	427	-	854
Matured interest payable .....	86	86	-	172
Intergovernmental payable .....	82,908	17,694	1,645	102,247
Accrued interest payable .....	54,334	34,346	-	88,680
Current portion of:				
Compensated absences payable .....	29,663	38,115	-	67,778
Capital leases .....	2,688	2,688	-	5,376
EPA loans payable .....	218,305	-	-	218,305
OPWC loans payable .....	4,279	-	-	4,279
General obligation bonds payable .....	745,000	710,000	-	1,455,000
Total current liabilities .....	<u>1,410,010</u>	<u>1,009,968</u>	<u>35,666</u>	<u>2,455,644</u>
<b>Long-term liabilities</b>				
<b>(net of current portion):</b>				
Customer deposits payable from				
restricted assets .....	166,391	-	-	166,391
Compensated absences .....	43,404	46,263	-	89,667
Capital leases .....	3,419	3,419	-	6,838
EPA loans payable .....	342,235	-	-	342,235
OPWC loans payable .....	49,206	-	-	49,206
General obligation bonds payable .....	11,331,101	8,905,195	-	20,236,296
Total long-term liabilities .....	<u>11,935,756</u>	<u>8,954,877</u>	<u>-</u>	<u>20,890,633</u>
Total liabilities .....	<u>13,345,766</u>	<u>9,964,845</u>	<u>35,666</u>	<u>23,346,277</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of				
related debt .....	18,715,057	17,065,530	106,665	35,887,252
Unrestricted.....	4,288,007	3,091,198	70,543	7,449,748
Total net assets .....	<u>\$ 23,003,064</u>	<u>\$ 20,156,728</u>	<u>\$ 177,208</u>	<u>\$ 43,337,000</u>

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

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS ENTERPRISE FUNDS

For the Year Ended December 31, 2011

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
<b>OPERATING REVENUES:</b>				
Charges for services .....	\$ 3,468,251	\$ 2,527,082	\$ 237,175	\$ 6,232,508
<b>OPERATING EXPENSES:</b>				
Personal services .....	535,279	439,759	-	975,038
Fringe benefits .....	202,353	169,708	-	372,061
Contractual services .....	1,011,562	576,215	18,690	1,606,467
Materials and supplies .....	138,072	346,593	187,942	672,607
Other operating expenses .....	2,712	3,058	-	5,770
Depreciation .....	867,256	828,866	1,572	1,697,694
Total operating expenses .....	2,757,234	2,364,199	208,204	5,329,637
Operating income .....	711,017	162,883	28,971	902,871
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest income .....	19,446	14,173	-	33,619
Loss on disposal of capital assets .....	-	(6,430)	-	(6,430)
Interest and fiscal charges .....	(601,099)	(472,504)	-	(1,073,603)
Other non-operating revenues .....	43,620	36,196	-	79,816
Total non-operating revenues (expenses) .....	(538,033)	(428,565)	-	(966,598)
Gain (loss) before capital contributions and transfers .....	172,984	(265,682)	28,971	(63,727)
Capital contributions .....	939,458	528,637	108,237	1,576,332
Operating transfers In .....	-	-	40,000	40,000
Change in net assets .....	1,112,442	262,955	177,208	1,552,605
Net assets - beginning of year .....	21,890,622	19,893,773	-	41,784,395
Net assets - end of year .....	\$ 23,003,064	\$ 20,156,728	\$ 177,208	\$ 43,337,000

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

# Fairfield County, Ohio

## STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended December 31, 2011

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash flows from operating activities</b>				
Cash received from customers.....	\$ 3,425,461	\$ 2,502,320	\$ 223,125	\$ 6,150,906
Cash payments for employee services and benefits .....	(738,765)	(596,074)	-	(1,334,839)
Cash payments for goods and services.....	(1,055,227)	(930,464)	(222,371)	(2,208,062)
Other operating expenses.....	(3,712)	(3,058)	-	(6,770)
Customer deposits received.....	17,000	-	-	17,000
Customer deposits returned.....	(15,500)	-	-	(15,500)
Net cash provided by operating activities.....	<u>1,629,257</u>	<u>972,724</u>	<u>754</u>	<u>2,602,735</u>
<b>Cash flows from noncapital financing activities</b>				
Operating transfers in.....	-	-	40,000	40,000
Other non-operating revenues.....	43,353	33,963	-	77,316
Net cash provided by noncapital financing activities .....	<u>43,353</u>	<u>33,963</u>	<u>40,000</u>	<u>117,316</u>
<b>Cash flows from capital and related financing activities</b>				
Capital grants.....	42,490	42,489	-	84,979
Tap-in fees.....	104,418	261,650	-	366,068
Special assessments .....	3,352	3,389	-	6,741
Acquisition of capital assets.....	(235,369)	(158,153)	-	(393,522)
Principal paid on capital leases payable.....	(2,869)	(2,869)	-	(5,738)
Principal paid on interfund activity notes.....	(250,000)	-	-	(250,000)
Principal paid on EPA refunding loan.....	(106,314)	-	-	(106,314)
Principal paid on OPWC loan.....	(2,139)	-	-	(2,139)
Principal paid on recovery zone bonds.....	(32,500)	(32,500)	-	(65,000)
Principal paid on general obligation bonds.....	(680,000)	(650,000)	-	(1,330,000)
Interest paid on capital leases payable .....	(584)	(584)	-	(1,168)
Interest paid on interfund activity notes.....	(2,875)	-	-	(2,875)
Interest paid on EPA refunding loan.....	(11,803)	-	-	(11,803)
Interest paid on recovery zone bonds.....	(94,546)	(94,546)	-	(189,092)
Interest paid on general obligation bonds.....	(474,064)	(351,829)	-	(825,893)
Net cash used for capital and related financing activities .....	<u>(1,742,803)</u>	<u>(982,953)</u>	<u>-</u>	<u>(2,725,756)</u>
<b>Cash flows from investing activities</b>				
Interest.....	31,657	22,134	-	53,791
Net cash provided by investing activities.....	<u>31,657</u>	<u>22,134</u>	<u>-</u>	<u>53,791</u>
Net increase (decrease) in cash and cash equivalents.....	(38,536)	45,868	40,754	48,086
Cash and cash equivalents - beginning of year.....	5,803,439	4,238,724	-	10,042,163
Cash and cash equivalents - end of year.....	<u>\$ 5,764,903</u>	<u>\$ 4,284,592</u>	<u>\$ 40,754</u>	<u>\$ 10,090,249</u>

(continued)

# Fairfield County, Ohio

## STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2011

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
Operating income .....	\$ 711,017	\$ 162,883	\$ 28,971	\$ 902,871
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense .....	867,256	828,866	1,572	1,697,694
(Increases) decreases in assets:				
Accounts receivable .....	(46,467)	(24,942)	(14,050)	(85,459)
Intergovernmental receivable .....	4,117	195	-	4,312
Interfund receivable .....	(440)	(15)	-	(455)
Materials and supplies inventory .....	3,366	2,876	(51,405)	(45,163)
Prepays .....	(1,333)	(1,334)	-	(2,667)
Increases (decreases) in liabilities:				
Accounts payable .....	41,719	(9,560)	34,021	66,180
Accrued wages and benefits payable .....	(792)	421	-	(371)
Compensated absences payable .....	138	9,695	-	9,833
Interfund payable .....	34	324	-	358
Intergovernmental payable .....	49,142	3,315	1,645	54,102
Customer deposits .....	1,500	-	-	1,500
Net cash provided by operating activities.....	<u>\$ 1,629,257</u>	<u>\$ 972,724</u>	<u>\$ 754</u>	<u>\$ 2,602,735</u>

Noncash capital financing activities:

During 2011, the County received \$792,550 in sewer line capital contributions from the Village of Carroll.

During 2011, \$108,237 in infrastructure was transferred from governmental activities to the Nonmajor Airport Fuel Fuel Operations enterprise fund.

During 2011, the Water Fund reported a receivable as of year end for tap-in fees in the amount of \$224,498 which represent capital contributions.

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

# Fairfield County, Ohio

## STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

December 31, 2011

### ASSETS

Cash and cash equivalents .....	\$	7,884,324
Cash and cash equivalents in segregated accounts .....		1,165,004
Receivables:		
Property taxes .....		145,250,765
Lodging taxes .....		50,145
Accounts .....		3,085,731
Special assessments .....		3,446,326
Intergovernmental .....		12,413,863
Tax increment financing receivable .....		4,144,543
External party receivable .....		58,003
Total assets .....	\$	<u>177,498,704</u>

### LIABILITIES

External party payable .....	\$	122,704
Intergovernmental payable .....		170,864,324
Due to others .....		6,511,676
Total liabilities .....	\$	<u>177,498,704</u>

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**NOTE 1 – REPORTING ENTITY**

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

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

**Reporting Entity**

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

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

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

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

**Fairfield Industries, Incorporated.** Fairfield Industries, Incorporated is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. Fairfield Industries, Incorporated, under a contractual agreement with the Fairfield County Board of Developmental Disabilities, provides sheltered employment for developmentally disabled or handicapped adults in Fairfield County. Based on the significant services and resources provided by the County to Fairfield Industries, Incorporated and their sole purpose of providing assistance to the developmentally disabled and handicapped adults of Fairfield County, Fairfield Industries, Incorporated is reflected as a component unit of Fairfield County. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Fairfield Industries, Incorporated operates on a fiscal year ending June 30. The financial statements of Fairfield Industries, Incorporated were prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 29. The operating statement of Fairfield Industries, Incorporated is presented at the object level. Fairfield Industries, Incorporated is required only to report operating information at the program level; however, since it operates under a single program, object level information is presented to provide more comprehensive financial information. Separately issued financial statements can be obtained from the Fairfield Industries, Incorporated, 4465 Coonpath Road, Carroll, Ohio 43112.

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

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

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

**Jointly Governed and Other Related Organizations.** The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, a Joint Venture, or Pools. These organizations are presented in Notes 19 through 22. The organizations are:

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

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

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

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its enterprise funds and business-type activities. The most significant of the County's accounting policies are described below.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**A. Basis of Presentation**

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

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

**B. Fund Accounting**

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

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

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**Developmental Disabilities Fund.** The Developmental Disabilities Fund accounts for the operation of a school and provides assistance to a workshop for the developmentally disabled. A county-wide property tax levy, along with federal and state grants, provides the revenues for this fund.

**Alcohol, Drug Addiction, and Mental Health Board Fund.** The Alcohol, Drug Addiction, and Mental Health Board Fund accounts for the proceeds of a county-wide property tax levy, along with federal and state grants, that are expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.

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

**Proprietary Funds.** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service; the County has no internal service funds.

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

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

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

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

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

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

### **C. Measurement Focus**

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

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

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

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

**Deferred Revenue.** Deferred revenue arises when the County recognizes assets before revenue recognition criteria have been satisfied.

The County has recorded property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, as deferred revenue. It also has recorded grants and entitlements received before the eligibility requirements are met, as deferred revenue.

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

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

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the final amended certificate approved.

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

The Environmental Affairs Grant Special Revenue Fund, Liberty Center County Services Complex Capital Project Fund, and Clerk of Courts Remolding Capital Project Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment Special Revenue Fund was not budgeted because the County did not anticipate any activity but activity did occur.

Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

**F. Cash, Cash Equivalents, and Investments**

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

During 2011, investments were limited to nonparticipating certificates of deposit, federal agency securities, and commercial paper.

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

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2011, interest was distributed to the General Fund, certain special revenue funds, debt service funds, and enterprise funds. Interest revenue credited to the General Fund during 2011 amounted to \$504,023, which includes \$437,968 assigned from other County funds.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

**G. Receivables and Payables**

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

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

**H. Inventory of Supplies**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

**I. Prepaid Items**

The County records payments made to vendors for services that will benefit periods beyond December 31, 2011, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**J. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans, interfund activity notes, and interfund services provided and used are classified as "interfund receivables/payables." The amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. On the statements, receivables and payables between the primary government and the fiduciary funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

**K. Restricted Assets**

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

**L. Interfund Activity**

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

**M. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

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

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

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

**N. Compensated Absences**

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

**O. Accrued Liabilities and Long-Term Obligations**

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

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

**P. Bond Premiums, Discounts, and Issuance Costs**

Bond premiums, discounts, and issuance costs are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Q. Fund Balance Reserves**

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County's Board of Commissioners.

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

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

#### **R. Net Assets**

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

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

#### **S. Contributions of Capital**

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

#### **T. Estimates**

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

#### **U. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water utility services. Operating expenses are necessary costs that have been incurred in order to provide the good

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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or service that is the primary activity of the fund. Revenues and expenses not meeting the definition are reported as nonoperating.

**V. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2011, no extraordinary or special items occurred.

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCE**

**A. Change in Accounting Principle**

For fiscal year 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and GASB Statement 59, "Financial Instruments Omnibus".

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County's financial statements.

GASB Statement No. 59 updates and improves existing standards regarding financial reporting of certain financial instruments and external investment pools. This statement addresses significant practice issues that have arisen when accounting for financial instruments by increasing the consistency of measurements and providing clarification of existing standards. The implementation of this statement had no effect on the County's financial statements.

**B. Restatement of Prior Year's Fund Balance**

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

	General	Other Governmental Funds
Fund Balance at December 31, 2010	\$ 13,345,323	\$ 18,586,891
Change in Fund Structure	897,325	(897,325)
Adjusted Fund Balance at December 31, 2010	\$ 14,242,648	\$ 17,689,566

**NOTE 4 – BUDGETARY BASIS OF ACCOUNTING**

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

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

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Motor Vehicle Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>
GAAP Basis	\$ 1,807,161	\$ 42,766	\$ 185,397	\$ 1,232,232	\$ (802,984)
Net adjustment for revenue accruals	320,343	(569,285)	(80,149)	(394,837)	362,552
Net adjustment for expenditure accruals	(233,264)	21,795	127,926	332,431	1,119,328
Beginning of year:					
Unreported cash and interest	165,603	-	-	66,756	-
GASB 31 adjustment	97,211	-	-	-	-
Segregated accounts	99,322	-	-	-	-
Cash with fiscal agent	-	-	-	357,664	-
Agency cash allocation	207,641	-	-	216,750	56,617
Prepaid items	174,737	7,557	2,555	10,747	28,719
End of year:					
Unreported cash and interest	(222,694)	(2,216)	-	(18,744)	(56,967)
GASB 31 adjustment	(26,252)	-	-	-	-
Segregated accounts	(93,686)	-	-	-	-
Agency cash allocation	(168,421)	-	-	(175,940)	(45,951)
Prepaid items	(205,873)	(7,741)	(2,764)	(8,998)	(10,240)
To reclassify excess of revenues and other sources of financial resources over expenditures and other uses of financial resources into financial statement fund types	(414,657)	-	-	-	-
Advances in	1,721,188	28,000	-	-	-
Advances out	(1,321,196)	(28,000)	-	-	-
Encumbrances	(1,910,996)	(342,867)	(641,091)	(2,920,273)	(1,072,064)
Budget Basis	<u>\$ (3,833)</u>	<u>\$ (849,991)</u>	<u>\$ (408,126)</u>	<u>\$ (1,302,212)</u>	<u>\$ (420,990)</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**NOTE 5 – ACCOUNTABILITY**

The following funds had deficit fund balances as of December 31, 2011:

	<u>Deficit Fund Balances</u>
<b><u>Special Revenue Fund:</u></b>	
Workforce Investment Act	\$ (261,123)
<b><u>Capital Projects Fund:</u></b>	
Airport Hanger Construction	(1,393,376)

The deficits in the special revenue and capital projects funds are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The General Fund provides transfers to cover deficit balances of special revenue and capital projects funds; however, this is done when cash is needed rather than when accruals occur.

**NOTE 6 – DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories, active and inactive.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Monies held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes, and banker acceptances; and,
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand.** At year end, the County had \$585,676 in undeposited cash on hand which is included in the financial statements of the County as part of "Cash and cash equivalents."

**Deposits.** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the County's bank balance was \$47,386,501. Of the bank balance, \$28,642,275 was covered by Federal depository insurance and \$18,744,225 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledge to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

**Investments.** As of December 31, 2011, the County had the following investments:

	Fair Value	Maturity	Bond Ratings	Rating Agency
Federal Farm Credit Bank Notes	\$ 1,993,125	10/25/2013	Aaa	Moody's
Federal Farm Credit Bank Bonds	1,999,800	11/7/2014	Aaa	Moody's
Federal Home Loan Bank Notes	2,012,060	4/13/2012	Aaa	Moody's
Federal Home Loan Bank Notes	2,018,775	6/20/2012	Aaa	Moody's
Federal Home Loan Bank Notes	2,003,140	8/28/2012	Aaa	Moody's
Federal Home Loan Bank Notes	1,998,600	5/14/2013	Aaa	Moody's
Federal Home Loan Bank Notes	5,000,000	6/28/2013	Aaa	Moody's
Federal Home Loan Bank Notes	5,007,100	9/27/2013	Aaa	Moody's
Citigroup Funding, Incorporated Commercial Paper	999,959	1/5/2012	Aaa	Moody's
GE Capital Corporation Commercial Paper	1,497,533	6/11/2012	A1+	Moody's
GE Capital Corporation Commercial Paper	506,160	9/16/2013	Aa	Moody's
<b>Total</b>	<b>\$ 25,036,252</b>			

**Interest Rate Risk.** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The Treasurer cannot make investments which he does not reasonably believe can be held until the maturity date.

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

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

**Concentration of Credit Risk.** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2011:

Investment Issuer	Percentage of Investments
Federal Home Loan Bank Notes	72.05
Federal Farm Credit Bank Bonds and Notes	15.95
Commercial Paper	12.00

**NOTE 7 – PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2011 for real and public utility property taxes represent the collection of 2010 taxes.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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2011 real property taxes were levied after October 1, 2011, on the assessed values as of January 1, 2011, the lien date. Real property taxes which are levied in 2011 are collected in and intended to finance 2012. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2011 represent the collection of 2010 taxes. Public utility property taxes received in 2011 became a lien on December 31, 2010, were levied after October 1, 2011, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2011, was \$8.55 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2011 property tax receipts were based are as follows:

Real Property	\$ 3,075,108,290
Public Utility Personal Property	213,167,700
Total Assessed Property Value	<u>\$ 3,288,275,990</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2011, and for which there was an enforceable legal claim. In the governmental funds, the entire receivable has deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On an accrual basis, collectible delinquent property taxes have been recorded as revenue while on the modified accrual basis the revenue has been deferred.

**NOTE 8 – PERMISSIVE SALES TAX**

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

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2011, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, loans, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$394,895 and \$268,313 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due within more than one year was \$297,129 for the Federal Economic Development Assistance program and \$167,617 for the Community Development Block Grant program. Management believes all receivables

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$1,107,596. The County has \$110,672 in delinquent special assessments at December 31, 2011. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2011 were \$2,397,147.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities:</u>	<u>Amounts</u>	<u>Governmental Activities:</u>	<u>Amounts</u>
Local Government	\$ 1,048,751	Help Me Grow Grants	\$ 188,366
Homestead and Rollback	1,521,735	House Bill 408 Reimbursements	2,711
House Bill 66 Reimbursements	8,442	Major Crimes Unit Grant	28,489
Gasoline Tax	1,182,913	Child Support Enforcement	
Motor Vehicle License Tax	1,675,772	Agency Grant	338,640
Indigent Fee Reimbursement	189,709	Emergency Management Grant	19,837
Municipal Court Fines	16,506	Ohio Children Trust Grant	20,736
Reclaim Ohio Grant	209,570	Social Security	25,699
Job and Family Services Grants	404,830	Community Correction Grants	92,955
Developmental Disability Grants	995,514	Victims of Crime Grant	102,372
Mental Health Grants	1,701,733	Community Development Home	
Mental Health Professional Services	121,128	Investment Partnership Grant	388,185
Wireless 911 Distributions	28,408	Community Development	
Children Services Grants	997,061	Block Formula Grants	705,525
Job and Family Services Reimbursments	12,769	Ohio Neighborhood Stabilization	
Sheriff Services	107,671	Program Grant	194,832
Developmental Disabilities Waiver Services	83,812	Ohio Public Works Commission	79,640
Election Expense	177,637	<b>Total Governmental Activities</b>	<u>13,025,948</u>
Advertising Election Expense	12,312	<b>Business-Type Activities:</b>	
Federal Airport Grant	62,427	Sewer Fees	4,503
State Airport Grant	275	Water Fees	8,029
Children Services Reimbursements	24,998	<b>Total Business-Type Activities</b>	<u>12,532</u>
Miscellaneous	11,608	<b>Total Intergovernmental</b>	
Title IV-E	\$ 242,380	<b>Receivables</b>	<u><u>\$ 13,038,480</u></u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

**NOTE 10 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2011, was as follows:

	<u>Balance 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2011</u>
<b>Governmental Activities:</b>				
Non Depreciable Capital Assets:				
Land	\$ 5,418,626	\$ -	\$ -	\$ 5,418,626
Construction in Progress	909,788	4,005,829	(2,586,151)	2,329,466
Total Non Depreciable Capital Assets	<u>6,328,414</u>	<u>4,005,829</u>	<u>(2,586,151)</u>	<u>7,748,092</u>
Depreciable Capital Assets:				
Buildings and Improvements	42,560,964	116,314	(13,990)	42,663,288
Improvements other than Buildings	4,779,756	-	-	4,779,756
Equipment	8,926,034	497,021	(239,986)	9,183,069
Furniture and Fixtures	818,244	-	(6,792)	811,452
Infrastructure	213,425,665	3,341,131	(1,039,982)	215,726,814
Vehicles	6,570,328	409,019	(432,721)	6,546,626
Total Depreciable Capital Assets	<u>277,080,991</u>	<u>4,363,485</u>	<u>(1,733,471)</u>	<u>279,711,005</u>
Accumulated Depreciation:				
Buildings and Improvements	16,967,138	1,215,607	(4,353)	18,178,392
Improvements other than Buildings	1,813,756	189,403	-	2,003,159
Equipment	6,752,404	572,481	(239,986)	7,084,899
Furniture and Fixtures	547,876	59,900	(6,792)	600,984
Infrastructure	73,289,358	4,469,783	(623,130)	77,136,011
Vehicles	5,266,329	498,522	(394,128)	5,370,723
Total Accumulated Depreciation	<u>104,636,861</u>	<u>7,005,696</u>	<u>(1,268,389)</u>	<u>110,374,168</u>
Total Depreciable Capital Assets, Net	<u>172,444,130</u>	<u>(2,642,211)</u>	<u>(465,082)</u>	<u>169,336,837</u>
Governmental Capital Assets, Net	<u>\$ 178,772,544</u>	<u>\$ 1,363,618</u>	<u>\$ (3,051,233)</u>	<u>\$ 177,084,929</u>

Depreciation expense was charged to governmental activities as follows:

<b>Governmental Activities:</b>	
General government:	
Legislative and executive	\$ 527,411
Judicial	114,651
Public safety	514,155
Public works	5,069,361
Health	248,681
Human services	332,431
Transportation	199,006
Total Depreciation Expense	<u>\$ 7,005,696</u>

During 2011, governmental activities transferred airport fuel tanks and pumps to the Airport Fuel Operations Enterprise Fund in the amount of \$108,237.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

	<u>Balance 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2011</u>
<b>Business-Type Activities:</b>				
<b>Non Depreciable Capital Assets:</b>				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	1,703,648	1,382,528	(1,292,550)	1,793,626
<b>Total Non Depreciable Capital Assets</b>	<u>3,941,062</u>	<u>1,382,528</u>	<u>(1,292,550)</u>	<u>4,031,040</u>
<b>Depreciable Capital Assets:</b>				
Buildings and Improvements	17,187,645	-	-	17,187,645
Equipment	360,431	-	-	360,431
Infrastructure	51,544,442	1,400,787	-	52,945,229
Vehicles	595,605	33,516	(32,151)	596,970
<b>Total Depreciable Capital Assets</b>	<u>69,688,123</u>	<u>1,434,303</u>	<u>(32,151)</u>	<u>71,090,275</u>
<b>Accumulated Depreciation:</b>				
Buildings and Improvements	4,846,951	569,066	-	5,416,017
Equipment	251,070	35,507	-	286,577
Infrastructure	12,871,628	1,071,933	-	13,943,561
Vehicles	515,430	21,188	(25,721)	510,897
<b>Total Accumulated Depreciation</b>	<u>18,485,079</u>	<u>1,697,694</u>	<u>(25,721)</u>	<u>20,157,052</u>
<b>Total Depreciable Capital Assets, Net</b>	<u>51,203,044</u>	<u>(263,391)</u>	<u>(6,430)</u>	<u>50,933,223</u>
<b>Business-Type Capital Assets, Net</b>	<u>\$ 55,144,106</u>	<u>\$ 1,119,137</u>	<u>\$ (1,298,980)</u>	<u>\$ 54,964,263</u>

During 2011, the County received capital contributions in the Sewer Enterprise Fund in the amount of \$792,550 for 7,937 feet of sewer lines donated by the Village of Carroll.

**NOTE 11 – RISK MANAGEMENT**

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

The CORSA program has a \$2,500 deductible which is applicable to all insured coverages, including property, automobile, general liability, and professional liability. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for employee benefit liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official's error and omission liability, \$1,000,000 for automobile liability, \$250,000 for uninsured/under insured motorist liability, and \$9,000,000 in excess liability.

In addition, the County maintains replacement cost insurance on property, owned by the county, in the amount of \$153,969,575 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$3,717,324 for contractor's equipment and miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,468,800 which is included in the total property limit above. There is also \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2011, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

As of December 31, 2011 and December 31, 2010, no claims liability existed. Changes in claims activity for the past two fiscal years, including medical, surgical, prescription drug, and dental are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2010	\$ 42,868	\$ -	\$ 42,868	\$ -
2011	-	-	-	-

The County pays all elected official bonds by State statute.

**NOTE 12 – RETIREMENT PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earning. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. While members in State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$3,049,640, \$2,876,605, and

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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\$2,646,847, respectively. For 2011, 84 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$59,386 made by the County and \$83,141 made by plan members.

**B. State Teachers Retirement System**

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For year ended December 31, 2011, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 were \$109,659, \$104,500, and \$97,744, respectively; 96.32 percent has been contributed for year 2011 and 100 percent for years 2010 and 2009. No contributions to the DC or Combined plans for year 2011 were made by the County or by the plan members.

**NOTE 13 – POST EMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the Traditional and Combined Pension Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local government employers contributed 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 for 2011.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,196,509, \$1,583,971 and \$1,840,172 respectively. For 2011, 84 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

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

## **B. State Teachers Retirement System**

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2011, 2010, and 2009 were \$8,435, \$8,038 and \$7,519 respectively; 96.32 percent has been contributed for 2011 and 100 percent has been contributed for 2010 and 2009.

**NOTE 14 – OTHER EMPLOYER BENEFITS**

**A. Compensated Absences**

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

**B. Other Health Benefits**

The County provides health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by Express Scripts, dental is provided by Aetna, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

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

**NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE**

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the basic financial statements for governmental funds.

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,083,638, and business-type activities in the amount of \$35,805, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$906,351 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$10,967 for equipment. Principal payments toward all capital leases during 2011 totaled \$271,354, a reduction to principal outstanding of \$265,360 for governmental activities and \$5,994 for business-type activities. During 2011, the County entered into a copier lease agreement for the sheriff's department.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

Future minimum lease payments through 2016 for the governmental activities are as follows:

Year	<b>Governmental Activities</b>	
	Principal	Interest
2012	\$ 207,616	\$ 40,430
2013	212,714	28,769
2014	208,335	17,267
2015	145,345	6,042
2016	11,606	1,102
Total	\$ 785,616	\$ 93,610

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

Year	<b>Business-Type Activities</b>	
	Principal	Interest
2012	\$ 5,376	\$ 784
2013	5,824	336
2014	1,014	10
Total	\$ 12,214	\$ 1,130

**NOTE 16 – CONTRACTUAL COMMITMENTS**

As of December 31, 2011, the County had contractual purchase commitments for fourteen projects. The amount for each project is as follows:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2011	Amounts Remaining on Contracts
GRE-21 Post Construction Monitoring	Motor Vehicle	\$ 15,700	\$ 13,622	\$ 2,078
GRE-21 Bridge Replacement	Motor Vehicle	10,000	4,989	5,011
HOC-05 Crumley Road Project	Motor Vehicle	77,994	70,333	7,661
Pleasantville Road and Election House Road Improvements	Motor Vehicle	149,097	133,827	15,270
Julian and Stricker Intersection Improvements	Motor Vehicle	35,000	12,604	22,396
Route 33A Sign Replacement	Motor Vehicle	19,229	0	19,229
VIO-43 Bridge Replacement	Motor Vehicle	28,900	8,959	19,941
Bridge Load Ratings	Motor Vehicle	23,600	0	23,600
BLO-06 Bridge Replacement	Motor Vehicle	98,585	86,626	11,959
Architectural Fees and Renovations	Developmental Disabilities	527,122	359,268	167,854
Election House Road Improvements	Road and Bridge Construction	1,239,515	1,086,589	152,926
Fire Safety Project	Permanent Improvement	40,798	18,615	22,183
Decorative Arts Center of Ohio Retaining Wall	Permanent Improvement	227,750	16,300	211,450
Utilities Admin. Office and Garage Construction	Water and Sewer	3,160,061	472,632	2,687,429
		\$ 5,653,351	\$ 2,284,364	\$ 3,368,987

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

**NOTE 17 – LONG-TERM OBLIGATIONS**

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

	<u>Outstanding 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2011</u>	<u>Amounts Due Within One Year</u>
<b><u>Governmental Activities:</u></b>					
<b><u>Special Assessment Bonds with Governmental Commitment:</u></b>					
Sanitary Sewer System Improv. 1991 - Serial \$649,885 @ 6.85%	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Little Walnut Area 2002 - Serial \$983,367 @ 4.55%	235,000	-	115,000	120,000	120,000
Liberty Township Area 2004 - Serial \$1,468,715					
Serial Bonds @ 3.50%	325,000	-	60,000	265,000	65,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	49,503	-	3,536	45,967	-
Total Special Assessment Bonds	<u>1,479,503</u>	<u>-</u>	<u>238,536</u>	<u>1,240,967</u>	<u>185,000</u>
<b><u>General Obligation Bonds:</u></b>					
Government Services Center Building 2001 - \$6,930,000					
Serial Bonds @ 4.25%	325,000	-	325,000	-	-
County Facility - West Campus 2003 - \$1,480,000					
Serial Bonds @ 5.00%	1,120,000	-	360,000	760,000	370,000
Bond Amortization of Premium	37,302	-	12,434	24,868	-
Multi-County Juvenile Detention Center - County Share 2003 - \$1,480,000					
Serial Bonds @ 5.00%	210,000	-	65,000	145,000	70,000
Bond Amortization of Premium	6,988	-	2,330	4,658	-
One Stop Shop - Clerk of Courts 2004 - \$600,000					
Serial Bonds @ 3.50%	130,000	-	25,000	105,000	25,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	15,189	-	1,085	14,104	-
Developmental Disabilities Facility 2004 - \$2,250,000					
Serial Bonds @ 3.50%	505,000	-	95,000	410,000	95,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	56,451	-	4,032	52,419	-
Airport 2004 - \$965,000					
Serial Bonds @ 3.90%	240,000	-	110,000	130,000	65,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	\$ (4,102)	\$ -	\$ (456)	\$ (3,646)	\$ -

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

	<u>Outstanding 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2011</u>	<u>Amounts Due Within One Year</u>
(continued)					
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
<b><u>2008 Refunding Bonds:</u></b>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	\$ 190,000	\$ -	\$ 30,000	\$ 160,000	\$ 30,000
Bond Amortization of Premium	3,084	-	514	2,570	-
Deferred Amount on Refunding	(3,757)	-	(626)	(3,131)	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	85,000	-	10,000	75,000	15,000
Bond Amortization of Premium	1,348	-	225	1,123	-
Deferred Amount on Refunding	(1,600)	-	(266)	(1,334)	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	1,055,000	-	165,000	890,000	165,000
Bond Amortization of Premium	17,512	-	2,918	14,594	-
Deferred Amount on Refunding	(20,455)	-	(3,409)	(17,046)	-
<b><u>2010 Refunding Bonds:</u></b>					
County Building					
Improvement - \$4,645,000					
Serial Bonds @ 2.00%	4,535,000	-	50,000	4,485,000	400,000
Bond Amortization of Premium	103,254	-	9,386	93,868	-
Deferred Amount on Refunding	(337,041)	-	(30,640)	(306,401)	-
County Facility - \$4,940,000					
Serial Bonds @ 2.00%	4,860,000	-	55,000	4,805,000	55,000
Bond Amortization of Premium	183,336	-	15,278	168,058	-
Deferred Amount on Refunding	(524,025)	-	(43,669)	(480,356)	-
Juvenile Detention - \$950,000					
Serial Bonds @ 2.00%	935,000	-	10,000	925,000	10,000
Bond Amortization of Premium	35,024	-	2,919	32,105	-
Deferred Amount on Refunding	(100,296)	-	(8,358)	(91,938)	-
Total General Obligation Bonds	<u>15,323,212</u>	<u>-</u>	<u>1,263,697</u>	<u>14,059,515</u>	<u>1,300,000</u>
<b><u>Long - Term Loan:</u></b>					
Airport State Infrastructure Bank Loan					
2009 - \$684,528 @ 3.00%	694,796	10,268	39,318	665,746	80,414
Total Long-Term Loan	<u>694,796</u>	<u>10,268</u>	<u>39,318</u>	<u>665,746</u>	<u>80,414</u>
<b><u>Other:</u></b>					
Compensated Absences	3,251,457	2,162,781	2,094,977	3,319,261	1,510,488
Intergovernmental Payable	6,458	-	1,819	4,639	1,819
Capital Leases	1,005,976	45,000	265,360	785,616	207,616
Total Governmental Activities	<u>\$ 21,761,402</u>	<u>\$ 2,218,049</u>	<u>\$ 3,903,707</u>	<u>\$ 20,075,744</u>	<u>\$ 3,285,337</u>

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

	<u>Outstanding</u> <u>1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2011</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	40,000	-	10,000	30,000	10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 5.00%	560,000	-	180,000	380,000	185,000
Bond Amortization of Premium	18,084	-	6,028	12,056	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 4.00%	1,360,000	-	120,000	1,240,000	125,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	55,164	-	3,677	51,487	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 4.00%	285,000	-	140,000	145,000	145,000
Bond Amortization of Discount	(368)	-	(184)	(184)	-
Deferred Amount on Refunding	(13,719)	-	(6,859)	(6,860)	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	3,015,000	-	170,000	2,845,000	175,000
Bond Amortization of Premium	19,830	-	1,469	18,361	-
Deferred Amount on Refunding	(156,668)	-	(11,605)	(145,063)	-
Water Improvement Various Purpose					
Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	2,450,000	-	30,000	2,420,000	30,000
Bond Amortization of Premium	92,304	-	7,692	84,612	-
Deferred Amount on Refunding	(263,688)	-	(21,974)	(241,714)	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 5.00%	405,000	-	130,000	275,000	135,000
Bond Amortization of Premium	13,293	-	4,431	8,862	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 5.00%	415,000	-	95,000	320,000	100,000
Bond Amortization of Premium	9,794	-	2,798	6,996	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 4.00%	530,000	-	45,000	485,000	50,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	\$ 21,320	\$ -	\$ 1,422	\$ 19,898	\$ -

(continued)

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

	<u>Outstanding 1/1/2011</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2011</u>	<u>Amounts Due Within One Year</u>
(continued)					
<b><u>Business-Type Activities:</u></b>					
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 4.00%	\$ 2,515,000	\$ -	\$ 225,000	\$ 2,290,000	\$ 230,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	101,105	-	6,740	94,365	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	3,010,000	-	165,000	2,845,000	170,000
Bond Amortization of Premium	19,838	-	1,469	18,369	-
Deferred Amount on Refunding	(156,668)	-	(11,605)	(145,063)	-
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	1,790,000	-	20,000	1,770,000	20,000
Bond Amortization of Premium	67,427	-	5,619	61,808	-
Deferred Amount on Refunding	(192,689)	-	(16,055)	(176,634)	-
Total General Obligation Bonds	<u>19,759,359</u>	<u>-</u>	<u>1,303,063</u>	<u>18,456,296</u>	<u>1,375,000</u>
<b><u>Recovery Zone Economic Development Bonds:</u></b>					
Water Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	1,650,000	-	32,500	1,617,500	40,000
Sewer Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	1,650,000	-	32,500	1,617,500	40,000
Total Recovery Zone Bonds	<u>3,300,000</u>	<u>-</u>	<u>65,000</u>	<u>3,235,000</u>	<u>80,000</u>
<b><u>EPA Loan:</u></b>					
Ohio EPA Refunding Sewer Loan					
1993 - \$3,365,440 @ 3.54%					
	666,854	-	106,314	560,540	218,305
<b><u>OPWC Loan:</u></b>					
Ohio Public Works Commission					
Sewer Loan - 2003 - \$85,573 @ 0%					
	55,624	-	2,139	53,485	4,279
Total Loans	<u>722,478</u>	<u>-</u>	<u>108,453</u>	<u>614,025</u>	<u>222,584</u>
<b><u>Other:</u></b>					
Compensated Absences	147,612	73,266	63,433	157,445	67,778
Capital Leases	18,208	-	5,994	12,214	5,376
Total Business-Type Activities	<u>\$ 23,947,657</u>	<u>\$ 73,266</u>	<u>\$ 1,545,943</u>	<u>\$ 22,474,980</u>	<u>\$ 1,750,738</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**Governmental Activities:**

***Special Assessments Bonds***

As of December 31, 2011, the County has \$1,195,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Little Walnut area and the Liberty Township area special assessment bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Little Walnut area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and waterworks improvements in the High Service area and Little Walnut areas. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues. The sanitary sewer system improvement special assessment bonds were paid in full during 2011 were issued for property owners to extend tap-in fees over time.

The 2004 Liberty Township area sanitary sewer special assessment bonds include both serial and term bonds originally issued in the amounts of \$658,715 and \$810,000, respectively. The special assessment bonds were sold at a premium of \$72,486 that is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$3,536. Issuance costs associated with the bond issue in the amount of \$36,696 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$1,790. Term bonds maturing December 1, 2020, for \$400,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016, at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$90,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 70,000
2017	75,000
2018	80,000
2019	85,000
Total	<u>\$ 310,000</u>

Term bonds maturing December 1, 2024, for \$410,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$110,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 95,000
2022	100,000
2023	105,000
Total	<u>\$ 300,000</u>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2012	\$ 185,000	\$ 58,098	\$ 243,098
2013	65,000	50,362	115,362
2014	65,000	47,925	112,925
2015	70,000	45,325	115,325
2016	70,000	42,525	112,525
2017-2021	425,000	152,249	577,249
2022-2024	315,000	33,601	348,601
Total	<u>\$ 1,195,000</u>	<u>\$ 430,085</u>	<u>\$ 1,625,085</u>

**General Obligation Bonds**

At December 31, 2011, the County had \$14,555,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Government Services Center building, Laughlin Building, the minimum security jail, county facility-west campus, and the multi-county juvenile detention center general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. Child support enforcement agency relocation general obligation bonds were issued for building improvements and moving expenses. The Government Services Center building general obligation bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The county facility-west campus general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center general obligation bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The One-Stop Shop general obligation bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

The 2001 Government Services Center building general obligation bonds include both serial and term bonds originally issued in the amounts of \$6,030,000 and \$900,000, respectively. During 2010, the County advance refunded \$3,405,000 of the serial bonds and \$900,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds were retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues. The original bonds were issued for a twenty-one year period with a final maturity at December 1, 2021, and after the partial advance refunding the remaining bonds had a final maturity of December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called and paid in full and the escrow account was closed.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2011 was \$9,386. Issuance costs in the amount of \$80,585 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$6,715. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2011 was \$30,640. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$191,641. The issuance resulted in a total economic gain of \$164,040.

The 2003 county facility-west campus general obligation bonds include both serial and term bonds originally issued in the amounts of \$5,070,000 and \$2,705,000, respectively. The general obligation bonds were sold at a premium of \$271,546 that is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$12,434. Issuance costs associated with the bond issue in the amount of \$170,420 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$7,803. On October 19, 2010, the County advance refunded \$1,770,000 of the serial bonds and \$2,705,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues and revenues from the Motor Vehicle Special Revenue Fund. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the county facility-west campus portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2011 was \$15,278. Issuance costs in the amount of \$59,919 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$4,794. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2011 was \$43,669. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$182,412. The issuance resulted in a total economic gain of \$158,520.

The 2003 multi-county juvenile detention center general obligation bonds include both serial and term bonds originally issued in the amounts of \$975,000 and \$505,000, respectively. The general obligation bonds were sold at a premium of \$52,997 that is being amortized over the term of the bonds. The amount of the premium amortized during 2011 was \$2,330. Issuance costs associated with the bond issue in the amount of \$32,443 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$1,426. On October 19, 2010, the County advance refunded \$355,000 of the serial bonds and \$505,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2011 was \$2,919. Issuance costs in the amount of \$11,523 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$922. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2011 was \$8,358. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$34,077. The issuance resulted in a total economic gain of \$30,483.

On October 19, 2010, the date of refunding, \$10,468,240 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2003 Various Purpose general obligation bonds. Of the \$10,468,240 paid to the escrow agent, \$5,069,478 was for the county facility-west campus bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$2,554,833 was for the water system improvement bonds, and \$1,869,442 was for the sanitary sewer improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. As of December 31, 2011, \$9,845,916 remained in the escrow account to retire the refunded 2003 Various Purpose general obligation bonds outstanding balance in the amount of \$9,350,000.

The 2004 One-Stop Shop general obligation bonds include both serial and term bonds originally issued in the amounts of \$265,000 and \$335,000, respectively. The general obligation bonds were sold at a premium of \$22,241 that is being amortized over the term of the bonds. The amount of premiums amortized during 2011 was \$1,085. Issuance costs associated with the bond issue in the amount of \$14,939 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$729. Term bonds maturing December 1, 2020 for \$165,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$35,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

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

The 2004 developmental disabilities facility general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,010,000 and \$1,240,000, respectively. The general obligation bonds were sold at a premium of \$82,661 that is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$4,032. Issuance costs associated with the bond issue in the amount of \$56,291 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$2,746. Term bonds maturing December 1, 2020 for \$615,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$135,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 110,000
2017	115,000
2018	125,000
2019	130,000
Total	<u>\$ 480,000</u>

Term bonds maturing December 1, 2024, for \$625,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$170,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 145,000
2022	150,000
2023	160,000
Total	<u>\$ 455,000</u>

The 2004 airport general obligation bonds include both serial and term bonds originally issued in the amounts of \$875,000 and \$90,000, respectively. The general obligation bonds were sold at a discount of \$7,065 that is being amortized over the term of the bonds. The amount of discount amortized during 2011 was \$456. Issuance costs associated with the bond issue in the amount of \$23,549 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$1,519. Term bonds maturing December 1, 2019 for \$90,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2014 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$15,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2019):

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

Year Ending December 31	Principal Amount to be Redeemed
2014	\$ 15,000
2015	15,000
2016	15,000
2017	15,000
2018	15,000
Total	\$ 75,000

On July 24, 2008, the County refunded 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. The amount of premium amortized during 2011 was \$3,657. Issuance costs associated with the bond issue in the amount of \$33,537 are deferred and will be amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$3,946. \$1,891,567 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1996 various purpose general obligation bonds. As a result, \$1,855,000 of refunded bonds is considered defeased and the liability is removed from the statement of net assets. On September 24, 2008, the 1996 various purpose general obligation bonds were called and paid in full and the escrow account was closed.

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

Year Ending December 31	Principal	Interest	Total
2012	\$ 1,300,000	\$ 513,638	\$ 1,813,638
2013	1,340,000	468,252	1,808,252
2014	1,335,000	424,940	1,759,940
2015	1,375,000	389,978	1,764,978
2016	1,465,000	352,198	1,817,198
2017-2021	6,440,000	1,069,127	7,509,127
2022-2024	1,300,000	92,961	1,392,961
Total	\$ 14,555,000	\$3,311,094	\$ 17,866,094

**Long-Term Loan**

As of December 31, 2011, the County had \$665,746 in long-term loans.

The County received an airport state infrastructure bank loan on February 2, 2009, for \$684,528. The County received an additional \$10,268 in loan proceeds during 2010 and again in 2011 for a total loan value of \$705,064. This loan was entered into for the purpose of acquiring land for the County airport. The land was needed to improve the runway area in order to provide a safer environment for incoming planes to the airport.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 80,414	\$ 19,374	\$ 99,788
2013	82,844	16,949	99,793
2014	85,349	14,439	99,788
215	87,928	11,860	99,788
2016	90,586	9,202	99,788
2017-2019	238,625	10,870	249,495
Total	<u>\$ 665,746</u>	<u>\$ 82,694</u>	<u>\$ 748,440</u>

**Business-Type Activities:**

***General Obligation Bonds***

As of December 31, 2011, the County had \$18,795,000 in business-type general obligation bonds principal outstanding. The 1983 water system improvement general obligation bonds, the 2003 water system improvement general obligation bonds, the 2005 water works improvement bonds, the 2005 water system refunding bonds, the 2008 water improvement refunding bonds, and the 2010 water system improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 2003 sanitary sewer improvement general obligation bonds, the 2003 sanitary sewer refunding bonds, the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, the 2008 sewer improvement refunding bonds, and the 2010 sanitary sewer improvement refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

The 2003 water system improvements general obligation bonds include both serial and term bonds originally issued in the amounts of \$2,545,000 and \$1,355,000, respectively. The general obligation bonds were sold at a premium of \$137,136 that is being amortized over the term of the bonds. The amount of premium amortized in 2011 was \$6,028. Issuance costs associated with the bond issue in the amount of \$85,496 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$3,758. On October 19, 2010, the County advance refunded \$900,000 of the serial bonds and \$1,355,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$2,490,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$2,490,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143. The amount of premium amortized during 2011 was \$7,692. Issuance costs in the amount of \$30,202 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$2,416. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$274,675. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2011 was \$21,974. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$92,156. The issuance resulted in a total economic gain of \$79,805.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

The 2003 sanitary sewer system improvements general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,860,000 and \$985,000, respectively. The general obligation bonds were sold at a premium of \$100,807 that is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$4,431. Issuance costs associated with the bond issue in the amount of \$62,370 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$2,742. On October 19, 2010, the County advance refunded \$665,000 of the serial bonds and \$985,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$1,820,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236. The amount of premium amortized during 2011 was \$5,619. Issuance costs in the amount of \$20,794 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$1,663. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$200,717. This difference is being reported in the accompanying financial statements as a decrease to bonds payable and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2011 was \$16,055. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$68,518. The issuance resulted in a total economic gain of \$60,245.

On April 15, 2003, the County issued \$940,000 of sanitary sewer refunding general obligation bonds which consisted of serial bonds with varying rates of 2.00 to 4.00 percent. The general obligation bonds were sold at a premium of \$30,782 that is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$2,798. Issuance costs associated with the bond issue in the amount of \$20,146 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$1,831.

On April 1, 2005, the County issued \$10,880,000 in general obligation bonds which included both serial and term bonds originally issued in the amounts of \$7,130,000 and \$3,750,000, respectively. The general obligation bonds were sold at a premium of \$242,705 which is being amortized over the term of the bonds. The amount of premium amortized during 2011 was \$11,839. Issuance costs associated with the bond issue in the amount of \$197,392 are deferred and being amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$8,810.

Term bonds maturing December 1, 2017, for \$990,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2016, at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$505,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2017):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2016	\$ 485,000

Term bonds maturing December 1, 2023, for \$1,315,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$675,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2023):

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2022	\$ 640,000

Term bonds maturing December 1, 2025, for \$1,445,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$740,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2025):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2024	\$ 705,000

The bonds maturing on or after December 1, 2015 are subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2015 at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the redemption date.

On September 1, 1993, the County issued \$920,000 of water system general obligation bonds. The bonds were issued for a 20 year period with final maturity at July 1, 2012. The bond issue was refunded during 2005. On April 1, 2005, the County issued \$925,000 of water system refunding general obligation bonds which consisted of serial bonds with varying rates of 2.50% to 4.00%. The general obligation bonds were sold at a discount of \$1,381 that is being amortized over the term of the refunded bonds. The amount of the discount amortized during 2011 was \$184. Issuance costs associated with the bond issue in the amount of \$16,781 are deferred and being amortized over the term of the bonds. The issuance costs amortized during 2011 was \$2,237. \$911,447 (after discount, underwriting fees, other issuance costs, and County contributions) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1993 water system general obligation bonds. As a result, \$860,000 of refunded bonds was considered defeased and the liability was removed from the statement of net assets. As of December 1, 2006, the bonds were called and paid in full.

On July 24, 2008, the County partially refunded 1999 sewer and water improvement combined general obligation bonds which included both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. On July 24, 2008, the County issued \$6,450,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.25 percent. The general obligation bonds were sold at a premium of \$47,014 that will be amortized over the term of the refunded bonds. The amount of premium amortized during 2011 was \$2,938. Issuance costs associated with the bond issue in the amount of \$105,406 are deferred and will be amortized over the term of the bonds. The amount of issuance costs amortized during 2011 was \$6,588. \$6,388,260 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 1999 sewer and water improvement general obligation bonds. As a result, \$1,910,000 in serial bonds and \$4,220,000 in term bonds were advanced refunded bonds and are considered defeased and the liability was removed from the statement of net assets as well as the unamortized issuance costs. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2012	\$ 705,000	\$ 449,375	\$ 670,000	\$ 327,931	\$ 2,152,306
2013	740,000	420,074	545,000	300,156	2,005,230
2014	775,000	390,324	560,000	278,607	2,003,931
2015	685,000	363,318	575,000	260,900	1,884,218
2016	735,000	336,693	615,000	241,638	1,928,331
2017-2021	4,025,000	1,224,434	3,315,000	856,892	9,421,326
2022-2025	2,905,000	319,272	1,945,000	188,436	5,357,708
Total	<u>\$ 10,570,000</u>	<u>\$3,503,490</u>	<u>\$ 8,225,000</u>	<u>\$ 2,454,560</u>	<u>\$ 24,753,050</u>

**Recovery Zone Economic Development Bonds**

As of December 31, 2011, the County had \$3,235,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Water and Sewer Enterprise Funds of \$1,650,000 each. Issuance costs associated with the bond issue in the amount of \$57,606 are deferred and will be amortized over the life of the bonds using the straight-line method. The amount of issuance costs amortized during 2011 was \$1,910. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems. These general obligation bonds are backed by the full faith and credit of the County.

The following table lists the annual debt service requirements to maturity for the recovery zone economic development bonds for the sewer and water funds:

Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2012	\$ 40,000	\$ 83,744	\$ 40,000	\$ 83,744	\$ (75,370)	\$ 172,118
2013	40,000	82,744	40,000	82,744	(74,469)	171,019
2014	40,000	81,744	40,000	81,744	(73,569)	169,919
2015	40,000	80,744	40,000	80,744	(72,669)	168,819
2016	40,000	79,744	40,000	79,744	(71,770)	167,718
2017-2021	222,500	374,052	222,500	374,052	(336,645)	856,459
2022-2026	255,000	319,795	255,000	319,795	(287,816)	861,774
2027-2031	287,500	248,645	287,500	248,645	(223,782)	848,508
2032-2036	337,500	159,404	337,500	159,404	(143,463)	850,345
2037-2040	315,000	49,040	315,000	49,040	(44,136)	683,944
Total	<u>\$ 1,617,500</u>	<u>\$1,559,656</u>	<u>\$ 1,617,500</u>	<u>\$1,559,656</u>	<u>\$(1,403,689)</u>	<u>\$ 4,950,623</u>

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

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

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

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

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

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

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

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

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

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

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

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

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

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

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

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

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

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

Proceeds of \$2,914,752 from this bond remained unspent as of December 31, 2011.

**Loans**

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$3,365,440 and \$85,573 in an EPA refunding loan issued in 1993 and an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the EPA loan provided financing for the refunding of prior sewer debt issued in 1993 that was used for sewer improvements. The EPA loan is payable solely from sewer customer net revenues and is payable through 2014. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal and interest payments on the loans are expected to require 13.90 percent of net revenues for the EPA loan and 767.34 percent of net revenues for the OPWC loan.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$118,117 and \$1,641,339, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 218,305	\$ 17,929	\$ 236,234
2013	226,102	10,132	236,234
2014	116,133	1,984	118,117
Total	<u>\$ 560,540</u>	<u>\$ 30,045</u>	<u>\$ 590,585</u>

The OPWC loan total principal paid for the current year and total customer net revenues were \$2,139 and \$1,641,339, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2012	\$ 4,279
2013	4,279
2014	4,279
2015	4,279
2016	4,279
2017-2021	21,395
2022-2024	10,695
Total	<u>\$ 53,485</u>

**Other Long-Term Items:**

***Compensated Absences***

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog and Kennel, Child Support and Enforcement Agency, Real Estate Assessment, Youth Services, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Adult Community Based Corrections, Juvenile Court Services, Victims of Crime, Courts Special Projects, Sheriff Services, and Wireless 9-1-1 Special Revenue Funds, and the Sewer and Water Enterprise Funds.

***Intergovernmental Payable***

The County owes special assessments to the City of Lancaster (Fairfield County seat) for sidewalk and street improvements in front of the County buildings.

***Capital Leases***

The County has issued capital lease obligations for various vehicles and equipment. These leases will be repaid from the General Fund, the Community Services, the Motor Vehicle, the Developmental Disabilities, the Emergency Management and Homeland Security, and the County Probation Services Community Based Corrections Special Revenue Funds, the Financial Management Information System Capital Projects Fund, and the Sewer and Water Enterprise Funds.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

***Legal Debt Margin***

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2011, are a margin on unvoted debt of \$14,386,206, and an overall debt margin of \$68,680,346.

***Conduit Debt***

As authorized by State Statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in July, 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance, two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$4,015,000.

As authorized by State Statute, Fairfield County issued \$20,000,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in June, 2010. These bonds were issued for the purpose of refunding and retiring a portion of the July, 1993 refunding bonds and for financing the acquisition, construction, and equipping the hospitals' facilities. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$17,580,577.

As authorized by State Statute, Fairfield County issued \$34,710,000 of Hospital Facility Refunding Bonds for the Fairfield Medical Center on December 1, 2003. These bonds were issued for the purpose of financing the acquisition, construction, and equipping the hospitals' facilities. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$32,885,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$7,616,137.

As authorized by State Statute, Fairfield County issued \$1,000,000 of Economic Development Revenue Bonds for the Fairfield County Foundation in July, 2006. These bonds were issued for the purpose of financing the construction of a new branch library. The Foundation is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Foundation are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$587,735.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

As authorized by State Statute, Fairfield County entered into a master equipment lease-purchase and sublease-purchase agreement dated July 1, 2007 with PNC Equipment Finance and Fairfield Medical Center. This lease agreement was entered into for the purpose for the acquisition of various hospital facilities, as well as, the acquisition of certain equipment. The Hospital is required to make payments to PNC Equipment Finance in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$1,320,504.

As authorized by State Statute, Fairfield County issued \$1,830,500 of Economic Development Revenue Bonds for the First United Methodist Church in Lancaster in October, 2009. These bonds were issued for the purpose of financing the construction of a new facility. The Church is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Church are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$1,664,121.

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

As authorized by State Statute, Fairfield County along with Franklin County (acting by and through the County Hospital Commission of Franklin County, the Issuer) has approved the issuance of \$26,350,000 of Hospital Facilities Revenue and Refunding Bonds for the Trinity Health Corporation (an Indiana nonprofit corporation, which is the sole corporate member of Mount Carmel Health System, an Ohio nonprofit corporation), (the Corporation) on October 1, 2010. These bonds were issued for the purpose of comprising a facility known as Diley Ridge Medical Center that will provide health-related services in various counties in Ohio. The Corporation is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Corporation are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The outstanding at December 31, 2011, is \$25,710,000.

As authorized by State Statute, Fairfield County has approved the issuance of \$10,000,000 of Hospital Facilities Revenue Bonds for the Fairfield Medical Center in December, 2010. These bonds were issued for financing the acquisition, construction, and equipping the hospitals' facilities. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2011. The amount outstanding at December 31, 2011, is \$9,230,769.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

**NOTE 18 – INTERFUND TRANSACTIONS**

Interfund transfers during 2011, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>					<u>Totals</u>
	<u>Major Funds</u>			Other Nonmajor Governmental	Other Nonmajor Enterprise	
	General	Community Services	Motor Vehicle			
Major Governmental Funds:						
General Fund	\$ -	\$ 331,962	\$ 325,096	\$ 3,122,072	\$ 40,000	\$ 3,819,130
Motor Vehicle	-	-	-	274,795	-	274,795
Developmental Disabilities	-	-	-	118,723	-	118,723
Other Nonmajor Governmental	20,325	-	-	200,357	-	220,682
<b>Total All Funds</b>	<b>\$ 20,325</b>	<b>\$ 331,962</b>	<b>\$ 325,096</b>	<b>\$ 3,715,947</b>	<b>\$ 40,000</b>	<b>\$ 4,433,330</b>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, to move money into the capital project funds to be spent on capital related projects, and to move money to the debt service funds for debt repayment. The Special Assessment Debt Service Fund transferred the residual balance of a special assessment bond to the General Fund due to the maturity of a special assessment bond subsequent to the County determining that the residual amount was owed to the General Fund. The Sheriff Services Special Revenue Fund transfer to the General Fund was made to close out an old grant. The transfer from General Fund to the Other Nonmajor Enterprise Fund was due to the County establishing a new fund, Airport Fuel Operations Enterprise Fund. No additional General Fund transfers to the Airport Fuel Operations Enterprise Fund are anticipated.

Interfund balances at December 31, 2011 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						<u>Totals</u>
	<u>Major Funds</u>			Other Nonmajor Governmental	<u>Major Funds</u>		
	General	Community Services	Motor Vehicle		Sewer	Water	
Major Governmental Funds:							
General Fund	\$ -	\$ -	\$ -	\$ 1,313	\$ 4,304	\$ 2,660	\$ 8,277
Community Services	47,988	-	-	49,339	-	-	97,327
Motor Vehicle	305	-	-	-	-	-	305
Developmental Disabilities	171	-	-	-	190	215	576
Other Nonmajor							
Governmental	203,135	254,759	-	-	-	-	457,894
Major Enterprise Funds:							
Sewer	687	-	-	-	-	-	687
Water	716	-	261	-	-	-	977
<b>Total All Funds</b>	<b>\$ 253,002</b>	<b>\$ 254,759</b>	<b>\$ 261</b>	<b>\$ 50,652</b>	<b>\$ 4,494</b>	<b>\$ 2,875</b>	<b>\$ 566,043</b>

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

During 2010, the County had issued bond anticipation notes in the amount of \$1,640,000 for a one year period. The County General Fund had purchased these notes as an investment from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,390,000 and from the Sewer Enterprise Fund in the amount of \$250,000. The repayment of the Airport Hanger Construction Capital Projects Fund bond anticipation note was reflected as a debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting. The repayment of the Sewer Enterprise Fund bond anticipation note was reflected as a debt service principal retirement expenditure in the Sewer Debt Service Fund for budgetary reporting.

During 2011, the County issued a bond anticipation note in the amount of \$1,370,000 for a one year period. The County General Fund has purchased this note as an investment from the Airport Hanger Construction Capital Projects Fund. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting. For GAAP reporting purposes, the bond anticipation note and accrued interest on the note are reflected as an interfund receivable and an interfund payable in the respective funds. The following interfund transactions will be repaid within one year when the County either issues notes or the County issues bonds.

<b>Interfund Payable</b>	<b>Interfund Receivable</b>
Other Governmental Funds	General
Total	\$ 1,393,376
	\$ 1,393,376

**NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS**

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

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and no debt is outstanding.

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

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2011. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

**C. Fairfield County Regional Planning Commission**

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 44-member board, and the County appoints six of the members of the board. Each member's control over the operation of the Commission is limited to its representation of the board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2011, the County contributed \$165,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2011, the County contributed \$9,100 to the Bureau. The Bureau is its own contracting and budgeting authority. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services eighteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2011 and no future contributions by the County are anticipated. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; Director of the Fairfield County Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2011, the County paid \$236,342 to the Council for contract services. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Development Block Grant (CDBG), Community Housing Improvement Program (CHIP), Neighborhood Stabilization Program, Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2011, the County made payments to the Agency for administrative and general services of the County's CDBG, CHIP, Litter Enforcement, and Neighborhood Stabilization Program grants in the amounts of \$27,996, \$35,280, \$308,403, and \$228,842 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$3,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

**H. Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board**

The Vinton-Ross-Pickaway-Hocking-Fairfield Workforce Investment Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from each of the following counties: Vinton, Ross, Pickaway, Hocking, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2011, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield-Hocking Major Crimes Investigation Unit is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crime activities. The Unit has a five-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, and Logan. The Unit also has a seven member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield and Hocking County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the three cities listed above. The Unit's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Unit, along with local matches from each of the involved entities. In 2011, the County contributed \$207,776 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Heart of Ohio Resource Conservation and Development Council is a jointly governed organization created to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future. The Council is composed of twenty-seven members from the nine member counties. The nine member counties are as follows: Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, and Pickaway. The Council consists of one representative from each county's Board of Commissioners, one representative from each county's Soil and Water Conservation District, and one member-at-large representative from each county, jointly appointed by the Board of Commissioners and the Soil and Water Conservation District. The County's 2011 Council membership amount was \$200.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**K. Perry Multi-County Juvenile Facility**

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2011, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 20 – RELATED ORGANIZATIONS**

**A. Fairfield County District Library**

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

**B. Fairfield County Historical Parks Commission**

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2011, the District received an allocation of \$127,400 from the County. The District is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

**C. Fairfield Metropolitan Housing Authority**

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street, Suite 200 Lancaster, Ohio.

**NOTE 21 – JOINT VENTURE**

**Fairfield, Hocking, Licking, and Perry Multi-County Detention District.** The Fairfield, Hocking, Licking, and Perry Multi-County Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing a detention home to treat juvenile offenders and their families in a community setting in such a manner as to reduce the probability of the youth reentering the juvenile justice system. Basic to the philosophy of the District is the idea that every young person is an individual who is unique

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

---

and worthy of respect. The operation of the District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

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

In 2011, the District received \$2,053,544 in contributions from member counties, for a ten year total of \$19,196,949 from all member counties. Fairfield County contributed \$857,287 in 2011, for a ten year total of \$8,247,430 being contributed by the County as of December 31, 2011. The County's total contributions represent 43 percent of total member contributions as of December 31, 2011. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. In 2002, construction on the juvenile detention center started, the center's site is within the County. Construction was completed in 2004 and the District opened its doors for business on February 9, 2004. The County's share of the joint venture is \$2,001,621 as of December 31, 2011. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

**NOTE 22 - POOLS**

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

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2011 was \$496,393.

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

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

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

The County began participating in the program effective January 1, 2010. As of December 31, 2011, any additional assessment or premium refund cannot be reasonably estimated. The County paid premiums to BWC totaling \$558,954 for the workers compensation group retrospective rating program that they participated in prior to 2011 and had a payable in the amount of \$524,719 as of December 31, 2011.

**NOTE 23 – CONTINGENT LIABILITIES**

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

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

**NOTE 24 – RELATED PARTY TRANSACTIONS**

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$814,491. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,364,420.

**NOTE 25 – FUND BALANCES**

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

Fund Balances	General	Community Services	Motor Vehicle	Develop- mental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Other Governmental Funds	Total
<u>Nonspendable:</u>							
Long-Term Loan							
Between Funds	\$1,320,000	\$0	\$0	\$0	\$0	\$0	\$1,320,000
Unclaimed Monies	169,945	0	0	0	0	0	169,945
Prepays	205,873	7,741	2,764	8,998	10,240	54,913	290,529
Materials and Supplies Inventory	82,400	814	636,098	41,639	0	1,229	762,180
<b>Total Nonspendable</b>	<b>1,778,218</b>	<b>8,555</b>	<b>638,862</b>	<b>50,637</b>	<b>10,240</b>	<b>56,142</b>	<b>2,542,654</b>
<u>Restricted for:</u>							
Community Services	0	527,336	0	0	0	0	527,336
Road Projects	0	0	4,509,570	0	0	497,843	5,007,413
Developmental Disabilities	0	0	0	11,631,812	0	0	11,631,812
Mental Health	0	0	0	0	693,536	0	693,536
Real Estate Assessment	0	0	0	0	0	4,355,903	4,355,903
Ditch Maintenance	0	0	0	0	0	1,503,777	1,503,777
Juvenile Court Services	0	0	0	0	0	1,908,482	1,908,482
Older Adult Services	0	0	0	0	0	1,588,385	1,588,385
Child Support Enforcement	0	0	0	0	0	548,718	548,718
Child and Adult Protective Services	0	0	0	0	0	1,113,867	1,113,867
Children Services	0	0	0	0	0	759,336	759,336
Community Development	0	0	0	0	0	737,738	737,738
Economic Development	0	0	0	0	0	812,487	812,487
Capital Improvements	0	0	0	0	0	102,516	102,516
Debt Service Payments	0	0	0	0	0	534,057	534,057
Other Purposes	0	0	0	0	0	3,567,954	3,567,954
<b>Total Restricted</b>	<b>0</b>	<b>527,336</b>	<b>4,509,570</b>	<b>11,631,812</b>	<b>693,536</b>	<b>18,031,063</b>	<b>35,393,317</b>
<u>Committed to:</u>							
Juvenile Court Services	0	0	0	0	0	1,221,752	1,221,752
Capital Improvements	0	0	0	0	0	735,632	735,632
Other Purposes	348,551	0	0	0	0	0	348,551
<b>Total Restricted</b>	<b>348,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,957,384</b>	<b>2,305,935</b>
<u>Assigned to:</u>							
Capital Improvements	0	0	0	0	0	159,691	159,691
Other Purposes	1,315,659	0	0	0	0	0	1,315,659
Assigned to Subsequent Year's Appropriations	5,288,881	0	0	0	0	0	5,288,881
<b>Total Assigned</b>	<b>6,604,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,691</b>	<b>6,764,231</b>
Unassigned (deficit):	7,318,500	0	0	0	0	(1,655,757)	5,662,743
<b>Total Fund Balances</b>	<b>\$16,049,809</b>	<b>\$535,891</b>	<b>\$5,148,432</b>	<b>\$11,682,449</b>	<b>\$703,776</b>	<b>\$18,548,523</b>	<b>\$52,668,880</b>

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2011

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**NOTE 26 – SUBSEQUENT EVENT**

On January 19, 2012, the County renewed \$1,320,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,370,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2011 (reflected as interfund payables in the financial statements, See Note 18).

On April 10, 2012, the County issued Series 2012 Various Purpose General Obligation Refunding Bonds in the amount of \$9,550,000 a rating of Aa2. These 2012 refunding bonds will advance refund \$2,385,000 in Series 2004 Various Purpose General Obligation Bonds and advance refund \$6,025,000 in Series 2005 Various Purpose General Obligation Bonds.

**NOTE 27 – FAIRFIELD INDUSTRIES, INCORPORATED, COMPONENT UNIT NOTE**

**A. Basis of Presentation**

The Fairfield Industries, Incorporated prepares their financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method of accounting, revenues and expenses are identified within specific periods of time and are recorded as incurred, along with acquired assets, without regard to the date of receipt or the payment of cash.

**B. Capital Assets**

Property and equipment are recorded at cost if purchased or at estimated fair market value at the date of donation. Expenditures for major additions and improvements are capitalized. Minor replacements, maintenance, and repairs are charged to expense as incurred. When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. Depreciation is provided over the estimated useful lives of the related assets using the straight-line method.

Combining  
Financial  
Statements  
and  
Schedules

# General Fund

The General Fund accounts for all financial resources received and used for services traditionally provided by a county government and not required to be accounted for in other funds.

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government - legislative and executive</b>				
Commissioners:				
Personal services .....	\$ 362,360	\$ 362,360	\$ 351,936	\$ 10,424
Fringe benefits .....	130,810	130,810	119,413	11,397
Materials and supplies .....	22,929	19,147	10,272	8,875
Contractual services .....	300,054	234,125	196,545	37,580
Capital outlay .....	2,000	98,615	94,516	4,099
Other .....	55,076	55,076	55,076	-
Total commissioners .....	873,229	900,133	827,758	72,375
Economic development:				
Personal services .....	91,350	91,350	90,441	909
Fringe benefits .....	44,000	40,000	36,510	3,490
Materials and supplies .....	646	438	411	27
Contractual services .....	8,346	11,855	11,826	29
Capital outlay .....	1,475	1,925	1,925	-
Total economic development .....	145,817	145,568	141,113	4,455
Auditor:				
Personal services .....	577,927	563,672	512,470	51,202
Fringe benefits .....	244,535	244,535	216,001	28,534
Materials and supplies .....	25,529	21,604	21,402	202
Contractual services .....	283,144	244,164	243,775	389
Capital outlay .....	6,752	47,654	47,654	-
Total auditor .....	1,137,887	1,121,629	1,041,302	80,327
Assessing personal property:				
Personal services .....	32,691	36,276	35,358	918
Fringe benefits .....	19,912	20,322	20,007	315
Total assessing personal property .....	52,603	56,598	55,365	1,233
Treasurer:				
Personal services .....	191,424	191,325	165,738	25,587
Fringe benefits .....	69,403	69,503	60,465	9,038
Materials and supplies .....	7,265	7,134	7,134	-
Contractual services .....	38,950	38,950	38,810	140
Total treasurer .....	307,042	306,912	272,147	34,765
Prosecuting attorney:				
Personal services .....	901,335	926,503	904,938	21,565
Fringe benefits .....	364,119	364,119	323,704	40,415
Materials and supplies .....	10,000	10,000	9,472	528
Contractual services .....	11,300	11,300	9,328	1,972
Capital outlay .....	57,852	72,852	72,852	-
Total prosecuting attorney .....	\$ 1,344,606	\$ 1,384,774	\$ 1,320,294	\$ 64,480

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical information system:				
Personal services .....	\$ 159,515	\$ 127,311	\$ 41,393	\$ 85,918
Fringe benefits .....	73,831	62,035	15,161	46,874
Materials and supplies .....	5,526	4,653	500	4,153
Contractual services .....	42,696	38,777	31,962	6,815
Capital outlay .....	2,852	2,852	1,214	1,638
Total geographical information system .....	284,420	235,628	90,230	145,398
Information technology:				
Personal services .....	265,158	274,108	272,424	1,684
Fringe benefits .....	93,824	95,144	95,139	5
Materials and supplies .....	42,311	57,311	57,310	1
Contractual services .....	8,332	8,187	5,343	2,844
Capital outlay .....	18,057	18,057	6,689	11,368
Total information technology .....	427,682	452,807	436,905	15,902
Board of elections:				
Personal services .....	654,629	651,880	536,994	114,886
Fringe benefits .....	308,974	311,724	233,155	78,569
Materials and supplies .....	115,682	115,614	77,683	37,931
Contractual services .....	216,489	196,345	123,396	72,949
Capital outlay .....	45,400	76,453	68,300	8,153
Total board of elections .....	1,341,174	1,352,016	1,039,528	312,488
Maintenance and operation:				
Personal services .....	433,000	429,750	420,737	9,013
Fringe benefits .....	252,752	242,322	234,690	7,632
Materials and supplies .....	434,419	481,905	480,011	1,894
Contractual services .....	1,583,891	1,568,224	1,556,819	11,405
Capital outlay .....	59,478	122,843	101,547	21,296
Total maintenance and operation .....	2,763,540	2,845,044	2,793,804	51,240
Recorder:				
Personal services .....	165,158	165,158	165,158	-
Fringe benefits .....	97,447	100,656	100,623	33
Materials and supplies .....	2,230	1,130	1,123	7
Contractual services .....	19,134	16,753	16,213	540
Total recorder .....	283,969	283,697	283,117	580
Human resources:				
Personal services .....	123,791	123,791	123,449	342
Fringe benefits .....	47,526	51,776	50,623	1,153
Materials and supplies .....	1,452	940	455	485
Contractual services .....	10,461	9,916	9,843	73
Total human resources .....	183,230	186,423	184,370	2,053
Enterprise zone:				
Personal services .....	2,600	2,600	1,734	866
Fringe benefits .....	1,286	1,286	590	696
Materials and supplies .....	656	404	74	330
Contractual services .....	950	800	113	687
Capital outlay .....	250	250	100	150
Total enterprise zone .....	\$ 5,742	\$ 5,340	\$ 2,611	\$ 2,729

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building department:				
Contractual services .....	\$ 99,783	\$ 74,867	\$ 51,868	\$ 22,999
Other .....	1,000	1,000	138	862
Total building department .....	100,783	75,867	52,006	23,861
Insurance on property and persons:				
Contractual services .....	529,251	537,112	531,578	5,534
Levy and assessment:				
Contractual services .....	393,091	393,091	393,091	-
Total general government - legislative and executive .....	10,174,066	10,282,639	9,465,219	817,420
<b>General government - judicial</b>				
Domestic relations:				
Personal services .....	372,604	371,717	370,067	1,650
Fringe benefits .....	106,247	108,790	106,091	2,699
Materials and supplies .....	3,182	2,400	2,200	200
Contractual services .....	10,781	9,526	8,637	889
Capital outlay .....	9,660	9,327	9,317	10
Total domestic relations .....	502,474	501,760	496,312	5,448
Court of appeals:				
Contractual services .....	18,000	16,345	16,345	-
Common pleas probation:				
Personal services .....	188,264	188,264	184,170	4,094
Fringe benefits .....	102,220	94,490	90,324	4,166
Total common pleas probation .....	290,484	282,754	274,494	8,260
Common pleas court:				
Personal services .....	387,501	395,101	394,797	304
Fringe benefits .....	164,285	164,620	163,995	625
Materials and supplies .....	19,404	16,993	14,021	2,972
Contractual services .....	116,799	138,714	106,939	31,775
Capital outlay .....	6,000	6,000	4,315	1,685
Total common pleas court .....	693,989	721,428	684,067	37,361
Jury commission:				
Personal services .....	1,483	1,483	1,236	247
Fringe benefits .....	245	245	206	39
Materials and supplies .....	1,500	1,500	1,457	43
Total jury commission .....	3,228	3,228	2,899	329
Juvenile court:				
Contractual services .....	162,490	44,737	15,040	29,697
Probate court:				
Personal services .....	267,236	267,236	264,183	3,053
Fringe benefits .....	121,511	116,527	104,031	12,496
Materials and supplies .....	1,359	1,352	1,352	-
Contractual services .....	22,826	27,335	25,913	1,422
Total probate court .....	\$ 412,932	\$ 412,450	\$ 395,479	\$ 16,971

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of courts:				
Personal services .....	\$ 456,482	\$ 456,482	\$ 441,554	\$ 14,928
Fringe benefits .....	276,610	276,610	238,565	38,045
Materials and supplies .....	25,383	25,058	24,982	76
Contractual services .....	41,505	45,332	44,452	880
Capital outlay .....	-	5,000	5,000	-
Total clerk of courts .....	799,980	808,482	754,553	53,929
Municipal court:				
Personal services .....	212,258	212,258	206,859	5,399
Fringe benefits .....	59,438	59,438	57,565	1,873
Contractual services .....	45,268	44,529	35,142	9,387
Total municipal court .....	316,964	316,225	299,566	16,659
Notary public fees:				
Materials and supplies .....	5,000	5,000	-	5,000
Law library:				
Contractual services .....	2,191	2,191	2,191	-
Public defender:				
Contractual services .....	1,274,000	1,274,000	1,155,272	118,728
Total general government - judicial .....	4,481,732	4,388,600	4,096,218	292,382
<b>Public safety</b>				
Probation department:				
Personal services .....	563,003	563,003	532,068	30,935
Fringe benefits .....	284,984	284,984	258,437	26,547
Materials and supplies .....	40,855	48,062	48,012	50
Contractual services .....	616,430	667,276	661,811	5,465
Capital outlay .....	46,286	90,457	87,133	3,324
Total probation department .....	1,551,558	1,653,782	1,587,461	66,321
Coroner:				
Personal services .....	79,678	79,678	77,911	1,767
Fringe benefits .....	27,777	27,778	26,966	812
Materials and supplies .....	3,933	3,526	1,661	1,865
Contractual services .....	153,156	139,039	106,345	32,694
Capital outlay .....	3,200	3,200	-	3,200
Total coroner .....	267,744	253,221	212,883	40,338
Sheriff:				
Personal services .....	5,942,145	5,960,813	5,815,590	145,223
Fringe benefits .....	2,853,322	2,713,136	2,621,106	92,030
Materials and supplies .....	777,888	803,379	771,255	32,124
Contractual services .....	2,626,346	3,321,591	3,153,148	168,443
Capital outlay .....	259,071	286,146	274,548	11,598
Other .....	48,126	48,126	48,126	-
Total sheriff .....	12,506,898	13,133,191	12,683,773	449,418
Total public safety .....	\$ 14,326,200	\$ 15,040,194	\$ 14,484,117	\$ 556,077

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Health</b>				
Agriculture:				
Contractual services .....	\$ 388,776	\$ 388,515	\$ 388,085	\$ 430
TB clinics:				
Contractual services .....	2,580	3,914	3,682	232
Crippled children:				
Contractual services .....	326,013	326,013	326,013	-
Total health .....	717,369	718,442	717,780	662
<b>Human services</b>				
Veterans service commission:				
Personal services .....	265,620	263,070	239,288	23,782
Fringe benefits .....	86,742	89,293	87,626	1,667
Materials and supplies .....	21,000	15,425	13,007	2,418
Contractual services .....	837,000	837,000	461,065	375,935
Capital outlay .....	40,000	45,575	5,575	40,000
Total human services .....	1,250,362	1,250,363	806,561	443,802
<b>Transportation</b>				
Airport:				
Materials and supplies .....	40,038	38,225	38,207	18
Contractual services .....	71,092	86,041	84,616	1,425
Capital outlay .....	10,500	9,189	8,939	250
Other .....	-	-	-	-
Total transportation .....	121,630	133,455	131,762	1,693
<b>Other</b>				
Commissioners share - costs:				
Contractual services .....	1,684,519	1,773,225	1,706,046	67,179
Miscellaneous:				
Contractual services.....	263,488	165,024	133,949	31,075
Other.....	198,856	85,601	50,156	35,445
Total miscellaneous .....	462,344	250,625	184,105	66,520
Total other .....	2,146,863	2,023,850	1,890,151	133,699
Total expenditures.....	\$ 33,218,222	\$ 33,837,543	\$ 31,591,808	\$ 2,245,735

## Nonmajor Governmental Funds

### **Special Revenue Funds**

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

### **Debt Service Funds**

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

### **Capital Projects Funds**

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

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 18,823,773	\$ 510,885	\$ 1,289,411	\$ 20,624,069
Cash and cash equivalents in segregated accounts .....	-	2	-	2
Receivables:				
Property taxes .....	6,247,163	178,400	-	6,425,563
Lodging taxes .....	36,897	-	-	36,897
Accounts .....	184,973	1,161	-	186,134
Interfund .....	28,681	21,971	-	50,652
External party .....	4,057	-	-	4,057
Special assessments .....	404,401	1,153,805	-	1,558,206
Accrued interest .....	6,979	85	-	7,064
Loans .....	663,208	-	-	663,208
Intergovernmental .....	3,974,752	-	142,342	4,117,094
Materials and supplies inventory.....	1,229	-	-	1,229
Prepaid items.....	54,913	-	-	54,913
Total assets.....	<u>\$ 30,431,026</u>	<u>\$ 1,866,309</u>	<u>\$ 1,431,753</u>	<u>\$ 33,729,088</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 898,544	\$ -	\$ 13,294	\$ 911,838
Contracts payable.....	37,708	-	200,666	238,374
Accrued wages and benefits payable.....	141,023	-	-	141,023
Matured compensated absences payable.....	693	-	-	693
Retainage payable.....	68,865	-	117,336	186,201
Interfund payable.....	454,191	-	1,397,079	1,851,270
External party payable.....	25,090	-	-	25,090
Intergovernmental payable.....	180,879	-	-	180,879
Deferred revenue.....	10,213,791	1,332,252	98,915	11,644,958
Matured interest payable.....	15	-	-	15
Matured capital leases payable.....	224	-	-	224
Total liabilities.....	<u>12,021,023</u>	<u>1,332,252</u>	<u>1,827,290</u>	<u>15,180,565</u>
<b>FUND BALANCES</b>				
Nonspendable .....	56,142	-	-	56,142
Restricted .....	17,394,490	534,057	102,516	18,031,063
Committed.....	1,221,752	-	735,632	1,957,384
Assigned.....	-	-	159,691	159,691
Unassigned (deficit).....	(262,381)	-	(1,393,376)	(1,655,757)
Total fund balances (deficit).....	<u>18,410,003</u>	<u>534,057</u>	<u>(395,537)</u>	<u>18,548,523</u>
Total liabilities and fund balances.....	<u>\$ 30,431,026</u>	<u>\$ 1,866,309</u>	<u>\$ 1,431,753</u>	<u>\$ 33,729,088</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>REVENUES</b>				
Property taxes.....	\$ 5,516,995	\$ 178,400	\$ -	\$ 5,695,395
Lodging taxes.....	156,022	-	-	156,022
Charges for services.....	3,590,919	-	47,043	3,637,962
Licenses and permits.....	443,280	-	-	443,280
Fines and forfeitures.....	143,218	-	-	143,218
Intergovernmental.....	9,663,243	-	1,474,249	11,137,492
Special assessments.....	110,811	207,289	-	318,100
Housing Rehabilitation.....	845,548	-	-	845,548
Interest.....	36,774	87,024	-	123,798
Rent.....	-	508,862	-	508,862
Donations.....	10,608	-	-	10,608
Other.....	75,905	-	-	75,905
Total revenues.....	<u>20,593,323</u>	<u>981,575</u>	<u>1,521,292</u>	<u>23,096,190</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	1,515,230	-	-	1,515,230
Judicial .....	1,509,588	-	-	1,509,588
Public safety .....	2,581,873	-	-	2,581,873
Public works .....	1,592,937	-	-	1,592,937
Health .....	693,801	-	-	693,801
Human services .....	11,823,421	-	-	11,823,421
Urban redevelopment and housing .....	835,485	-	-	835,485
Intergovernmental.....	424,673	-	-	424,673
Capital outlay.....	-	-	2,465,195	2,465,195
Debt service:				
Principal retirement .....	3,239	1,574,318	55,986	1,633,543
Interest and fiscal charges .....	291	641,942	24,787	667,020
Total expenditures.....	<u>20,980,538</u>	<u>2,216,260</u>	<u>2,545,968</u>	<u>25,742,766</u>
Excess of revenues under expenditures.....	<u>(387,215)</u>	<u>(1,234,685)</u>	<u>(1,024,676)</u>	<u>(2,646,576)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Loans received.....	-	-	10,268	10,268
Transfers in.....	1,709,561	1,206,380	800,006	3,715,947
Transfers out.....	(201,051)	(19,631)	-	(220,682)
Total other financing sources (uses).....	<u>1,508,510</u>	<u>1,186,749</u>	<u>810,274</u>	<u>3,505,533</u>
Net changes in fund balances.....	1,121,295	(47,936)	(214,402)	858,957
Fund balances (deficit) - beginning of year.....	17,288,708	581,993	(181,135)	17,689,566
Fund balances (deficit) - end of year.....	<u>\$ 18,410,003</u>	<u>\$ 534,057</u>	<u>\$ (395,537)</u>	<u>\$ 18,548,523</u>

## Nonmajor Special Revenue Funds

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

Dog and Kennel Fund	To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for state, federal, and local revenue used to administer the County Bureau of Support.
Computerized Legal Research Fund	To account for fees used to make available computerized legal research services.
Real Estate Assessment Fund	To account for state-mandated countywide real estate reappraisals that are funded by charges to the political subdivisions located within the County.
Treasurer's Prepayment Fund	To account for real property taxes paid on a prepayment schedule designed by the County Treasurer.
Youth Services Fund	To account for grant monies received from the State Department of Youth Services used for foster care placement, diversion programs, juvenile delinquency prevention, and other related youth services activities.
Ditch Maintenance Fund	To account for revenue used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for five percent of all delinquent real estate taxes, personal property taxes, and manufactured home taxes used for the purpose of collecting delinquent real estate taxes.
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 And Homeland Security Fund	To account for fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for monies collected by the courts to computerize the court system.

(continued)

## Nonmajor Special Revenue Funds (continued)

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.
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.
Environmental Affairs Grant Fund	To account for grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects. This fund had no cash activity or budget during 2011; therefore, there is no budgetary schedule presented.
Adult Community Based Corrections Fund	To account for a state grant funding and 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.
Litter Enforcement Fund	To account for a state grant to enforce litter laws and to educate citizens.
Economic Development Assistance Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program. This fund receives monthly loan payments with interest from local business in the revolving loan program.
Community Development Block Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Sheriff Services Fund	To account for sheriff services fees, licenses and permits, fines, and grant monies used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Victims of Crime Fund	To account for a state and federal grants for a victim's advocacy program.
Courts Special Projects Fund	To account for the collection of fees for the County courts to be used for special projects.

(continued)

## Nonmajor Special Revenue Funds (continued)

Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax used to operate a County-owned home that is used as a cultural arts facility.
Juvenile Court Services Fund	To account for Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Home Fund	To account for a federal grant which provides home rehabilitation and down payment assistance for low income households.
Major Crimes Unit Grant Fund	To account for a federal grant designed to improve the functioning of the criminal justice system, with emphasis on drugs, violent crime, and serious offenders, and to enforce State and local laws
Clean Ohio Easement Program Fund	To account for a pass-through grant awarded to Steven and Deborah Miller Farm to help save agricultural land. This fund has no balance sheet presentation for 2011.
Workforce Investment Act Fund	To account for revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Wireless 9-1-1 Fund	To account for the monies received from the Wireless 9-1-1 Government Assistance for Fairfield County's portion. The funds will be used for upgrades or improvements to the County's 9-1-1 system.
Voter Education/ Pollworker Training Fund	To account for the federal grant to be used for voter education and pollworker training.
Child/Adult Protective Services Fund	To account for tax levy monies used for protective services for children and adults 60 and older.
Law Library Resources Fund	To account for revenues and expenditures relating to the law library.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles. For GAAP reporting purposes, this fund was combined and reported in the General Fund.
County Recorder Equipment Fund	To account for fees collected from each deed and/or instrument filed in the Recorder's Office. The County Recorder uses these fees to acquire and maintain equipment and to purchase contractual services. For GAAP reporting purposes, this fund was combined and reported in the General Fund.

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# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2011

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 732,986	\$ 575,350	\$ 138,098	\$ 4,464,218	\$ 241
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	-	44,929	1,582	-	-
Interfund .....	-	27,538	-	-	451
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	-
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	65	338,640	-	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	15,715	-	1,975	-
Total assets.....	<u>\$ 733,051</u>	<u>\$ 1,002,172</u>	<u>\$ 139,680</u>	<u>\$ 4,466,193</u>	<u>\$ 692</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ 11,144	\$ 6,416	\$ -	\$ 68,910	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	5,602	39,504	-	21,035	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	15,790	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	11,179	37,375	-	18,370	-
Deferred revenue.....	-	338,654	546	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>27,925</u>	<u>437,739</u>	<u>546</u>	<u>108,315</u>	<u>-</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	15,715	-	1,975	-
Restricted .....	705,126	548,718	139,134	4,355,903	692
Committed .....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	<u>705,126</u>	<u>564,433</u>	<u>139,134</u>	<u>4,357,878</u>	<u>692</u>
Total liabilities and fund balances....	<u>\$ 733,051</u>	<u>\$ 1,002,172</u>	<u>\$ 139,680</u>	<u>\$ 4,466,193</u>	<u>\$ 692</u>

<b>Youth Services Fund</b>	<b>Ditch Maintenance Fund</b>	<b>Delinquent Real Estate Collection Fund</b>	<b>Children Services Fund</b>	<b>Indigent Guardianship Fund</b>	<b>Emergency Management and Homeland Security Fund</b>	<b>Marriage License Fund</b>
\$ 471,632	\$ 1,509,892	\$ 336,338	\$ 933,059	\$ 58,996	\$ 200,493	\$ 1,941
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	673	-	-	553
-	-	-	-	-	-	-
-	203,246	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
209,570	-	-	1,024,304	-	21,719	-
-	-	-	-	-	-	-
-	-	2,450	31,550	-	304	-
<u>\$ 681,202</u>	<u>\$ 1,713,138</u>	<u>\$ 338,788</u>	<u>\$ 1,989,586</u>	<u>\$ 58,996</u>	<u>\$ 222,516</u>	<u>\$ 2,494</u>
\$ 3,295	\$ -	\$ 3,557	\$ 246,272	\$ -	\$ 27,990	\$ -
-	-	-	-	-	-	-
27,687	-	7,290	-	-	4,292	-
-	-	-	-	-	693	-
-	-	-	-	-	-	-
-	6,115	-	224,958	-	58,576	-
-	-	-	25,090	-	-	-
24,415	-	6,546	5,433	-	3,902	-
105,195	203,246	-	696,947	-	544	55
-	-	-	-	-	15	-
-	-	-	-	-	224	-
<u>160,592</u>	<u>209,361</u>	<u>17,393</u>	<u>1,198,700</u>	<u>-</u>	<u>96,236</u>	<u>55</u>
-	-	2,450	31,550	-	304	-
520,610	1,503,777	318,945	759,336	58,996	125,976	2,439
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>520,610</u>	<u>1,503,777</u>	<u>321,395</u>	<u>790,886</u>	<u>58,996</u>	<u>126,280</u>	<u>2,439</u>
<u>\$ 681,202</u>	<u>\$ 1,713,138</u>	<u>\$ 338,788</u>	<u>\$ 1,989,586</u>	<u>\$ 58,996</u>	<u>\$ 222,516</u>	<u>\$ 2,494</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2011

	Bateson Beach Fund	Computer Fund	Parent Education Fund	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 6,271	\$ 265,887	\$ 74,890	\$ 16,703	\$ 3,425
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	-	6,147	1,528	-	-
Interfund .....	-	-	-	-	-
External party .....	-	-	-	-	-
Special assessments .....	201,155	-	-	-	-
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	-	-	-	-	92,955
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	247	-	-	-
Total assets.....	<u>\$ 207,426</u>	<u>\$ 272,281</u>	<u>\$ 76,418</u>	<u>\$ 16,703</u>	<u>\$ 96,380</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ -	\$ 1,500	\$ -	\$ -	\$ 2,967
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	-	5,199
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	-	-	-	2,774
Deferred revenue.....	201,155	2,121	354	-	46,478
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>201,155</u>	<u>3,621</u>	<u>354</u>	<u>-</u>	<u>57,418</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	247	-	-	-
Restricted .....	6,271	268,413	76,064	16,703	38,962
Committed .....	-	-	-	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	<u>6,271</u>	<u>268,660</u>	<u>76,064</u>	<u>16,703</u>	<u>38,962</u>
Total liabilities and fund balances....	<u>\$ 207,426</u>	<u>\$ 272,281</u>	<u>\$ 76,418</u>	<u>\$ 16,703</u>	<u>\$ 96,380</u>

(Continued)

<b>Bridges, Culverts, and County Road Levy Fund</b>	<b>County Probation Services Com- munity Based Corrections Fund</b>	<b>Litter Enforcement Fund</b>	<b>Economic Development Assistance Grant Fund</b>	<b>Community Development Block Grant Fund</b>	<b>Sheriff Services Fund</b>	<b>Victims of Crime Fund</b>
\$ 600,636	\$ 38,846	\$ 36,560	\$ 415,463	\$ 499,506	\$ 254,858	\$ 99,563
1,413,289	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,079	-	-	95,089	-	-
-	-	-	552	133	-	-
-	-	-	-	-	4,057	-
-	-	-	-	-	-	-
-	-	-	2,014	4,965	-	-
-	-	-	394,895	268,313	-	-
83,138	-	-	-	900,357	2,203	102,372
-	-	-	-	-	-	1,229
-	150	-	500	-	133	-
<u>\$ 2,097,063</u>	<u>\$ 63,075</u>	<u>\$ 36,560</u>	<u>\$ 813,424</u>	<u>\$ 1,768,363</u>	<u>\$ 261,251</u>	<u>\$ 203,164</u>
\$ 33,928	\$ 6,141	\$ 28,438	\$ -	\$ 28,584	\$ 28,638	\$ -
-	-	-	-	37,708	-	-
-	-	-	64	38	1,544	4,862
-	-	-	-	-	-	-
68,865	-	-	-	-	-	-
-	-	-	-	105,128	-	-
-	-	-	-	-	-	-
-	1,547	5,372	70	19,647	7,184	4,116
1,496,427	8,478	-	303	839,520	-	91,732
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,599,220</u>	<u>16,166</u>	<u>33,810</u>	<u>437</u>	<u>1,030,625</u>	<u>37,366</u>	<u>100,710</u>
-	150	-	500	-	133	1,229
497,843	46,759	2,750	812,487	737,738	223,752	101,225
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>497,843</u>	<u>46,909</u>	<u>2,750</u>	<u>812,987</u>	<u>737,738</u>	<u>223,885</u>	<u>102,454</u>
<u>\$ 2,097,063</u>	<u>\$ 63,075</u>	<u>\$ 36,560</u>	<u>\$ 813,424</u>	<u>\$ 1,768,363</u>	<u>\$ 261,251</u>	<u>\$ 203,164</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2011

	Courts Special Projects Fund	Reese- Peters Home Fund	Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 268,361	\$ -	\$ 3,210,318	\$ 20,063	\$ -
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	36,897	-	-	-
Accounts .....	10,343	-	-	-	-
Interfund .....	-	-	-	7	-
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	-
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	-	-	242,380	388,185	28,489
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 278,704</u>	<u>\$ 36,897</u>	<u>\$ 3,452,698</u>	<u>\$ 408,255</u>	<u>\$ 28,489</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ 610	\$ 36,897	\$ 41,397	\$ 1,985	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	1,134	-	19,543	-	-
Matured compensated absences payable.....	-	-	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	9,125	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	2,057	-	19,144	1,235	-
Deferred revenue.....	3,893	-	242,380	384,340	9,094
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>7,694</u>	<u>36,897</u>	<u>322,464</u>	<u>396,685</u>	<u>9,094</u>
<b>FUND BALANCES:</b>					
Nonspendable .....	-	-	-	-	-
Restricted .....	271,010	-	1,908,482	11,570	19,395
Committed .....	-	-	1,221,752	-	-
Unassigned (deficit).....	-	-	-	-	-
Total fund balances (deficit).....	<u>271,010</u>	<u>-</u>	<u>3,130,234</u>	<u>11,570</u>	<u>19,395</u>
Total liabilities and fund balances....	<u>\$ 278,704</u>	<u>\$ 36,897</u>	<u>\$ 3,452,698</u>	<u>\$ 408,255</u>	<u>\$ 28,489</u>

(Continued)

Workforce Investment Act Fund	Older Adult Services Levy Fund	Wireless 9-1-1 Fund	Voter Education/ Pollworker Training Fund	Child/Adult Protective Services Fund	Law Library Resoures Fund	Ohio Children's Trust Fund
\$ 88,527	\$ 1,840,505	\$ 491,602	\$ 21,787	\$ 1,113,867	\$ 32,891	\$ -
-	1,612,369	-	-	3,221,505	-	-
-	-	-	-	-	-	-
-	-	-	-	-	50	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,278	95,881	28,408	-	191,760	2,946	209,102
-	-	-	-	-	-	-
1,258	-	518	-	-	113	-
<u>\$ 102,063</u>	<u>\$ 3,548,755</u>	<u>\$ 520,528</u>	<u>\$ 21,787</u>	<u>\$ 4,527,132</u>	<u>\$ 36,000</u>	<u>\$ 209,102</u>
\$ 37,319	\$ 252,120	\$ 342	\$ -	\$ -	\$ 30,094	\$ -
-	-	-	-	-	-	-
-	-	3,103	-	-	126	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,499	-	-	-	-	-	-
-	-	-	-	-	-	-
6,607	-	3,769	-	-	137	-
284,761	1,708,250	16,643	-	3,413,265	-	119,410
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>363,186</u>	<u>1,960,370</u>	<u>23,857</u>	<u>-</u>	<u>3,413,265</u>	<u>30,357</u>	<u>119,410</u>
1,258	-	518	-	-	113	-
-	1,588,385	496,153	21,787	1,113,867	5,530	89,692
-	-	-	-	-	-	-
(262,381)	-	-	-	-	-	-
<u>(261,123)</u>	<u>1,588,385</u>	<u>496,671</u>	<u>21,787</u>	<u>1,113,867</u>	<u>5,643</u>	<u>89,692</u>
<u>\$ 102,063</u>	<u>\$ 3,548,755</u>	<u>\$ 520,528</u>	<u>\$ 21,787</u>	<u>\$ 4,527,132</u>	<u>\$ 36,000</u>	<u>\$ 209,102</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2011

	<u>Totals</u>
<b>ASSETS</b>	
Cash and cash equivalents.....	\$ 18,823,773
Receivables:	
Property taxes .....	6,247,163
Lodging taxes .....	36,897
Accounts .....	184,973
Interfund .....	28,681
External party .....	4,057
Special assessments .....	404,401
Accrued interest .....	6,979
Loans .....	663,208
Intergovernmental .....	3,974,752
Materials and supplies inventory....	1,229
Prepaid items.....	54,913
Total assets.....	<u>\$ 30,431,026</u>
<b>LIABILITIES</b>	
Accounts payable.....	\$ 898,544
Contracts payable.....	37,708
Accrued wages and benefits payable.....	141,023
Matured compensated absences payable.....	693
Retainage payable.....	68,865
Interfund payable.....	454,191
External party payable.....	25,090
Intergovernmental payable.....	180,879
Deferred revenue.....	10,213,791
Matured interest payable.....	15
Matured capital leases payable.....	224
Total liabilities.....	<u>12,021,023</u>
<b>FUND BALANCES:</b>	
Nonspendable .....	56,142
Restricted .....	17,394,490
Committed .....	1,221,752
Unassigned (deficit).....	<u>(262,381)</u>
Total fund balances (deficit).....	<u>18,410,003</u>
Total liabilities and fund balances....	<u>\$ 30,431,026</u>

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# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	40,068	460,351	15,378	1,763,437
Licenses and permits.....	336,690	-	-	-
Fines and forfeitures.....	15,696	-	-	-
Intergovernmental.....	2,000	2,336,862	-	-
Special assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	3,487	-	-	-
Other.....	113	972	-	391
Total revenues.....	<u>398,054</u>	<u>2,798,185</u>	<u>15,378</u>	<u>1,763,828</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	1,133,270
Judicial .....	-	-	11,104	-
Public safety .....	-	-	-	-
Public works .....	-	-	-	-
Health .....	295,920	-	-	-
Human services .....	-	2,495,374	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>295,920</u>	<u>2,495,374</u>	<u>11,104</u>	<u>1,133,270</u>
Excess of revenues over (under) expenditures .....	<u>102,134</u>	<u>302,811</u>	<u>4,274</u>	<u>630,558</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in.....	-	123,727	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>123,727</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	102,134	426,538	4,274	630,558
Fund balances (deficit) - beginning of year.....	602,992	137,895	134,860	3,727,320
Fund balances (deficit) - end of year.....	<u>\$ 705,126</u>	<u>\$ 564,433</u>	<u>\$ 139,134</u>	<u>\$ 4,357,878</u>

<b>Treasurer's Prepayment Fund</b>	<b>Youth Services Fund</b>	<b>Ditch Maintenance Fund</b>	<b>Delinquent Real Estate Collection Fund</b>	<b>Children Services Fund</b>	<b>Indigent Guardianship Fund</b>	<b>Emergency Management and Homeland Security Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	374,778	-	294,425	-	16,197	800
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	620,388	-	-	2,454,380	300	248,515
-	-	110,312	-	-	-	-
-	-	-	-	-	-	-
692	-	-	-	-	-	-
-	386	-	-	4,135	-	-
-	667	-	107	62,585	-	9,208
<u>692</u>	<u>996,219</u>	<u>110,312</u>	<u>294,532</u>	<u>2,521,100</u>	<u>16,497</u>	<u>258,523</u>
-	-	-	350,445	-	-	-
-	-	-	-	-	600	-
-	1,173,807	-	-	-	-	315,578
-	-	18,039	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,828,937	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,588
-	-	-	-	-	-	280
<u>-</u>	<u>1,173,807</u>	<u>18,039</u>	<u>350,445</u>	<u>3,828,937</u>	<u>600</u>	<u>318,446</u>
<u>692</u>	<u>(177,588)</u>	<u>92,273</u>	<u>(55,913)</u>	<u>(1,307,837)</u>	<u>15,897</u>	<u>(59,923)</u>
-	-	-	-	1,440,663	-	86,900
-	-	-	-	-	-	-
-	-	-	-	1,440,663	-	86,900
<u>692</u>	<u>(177,588)</u>	<u>92,273</u>	<u>(55,913)</u>	<u>132,826</u>	<u>15,897</u>	<u>26,977</u>
-	698,198	1,411,504	377,308	658,060	43,099	99,303
<u>\$ 692</u>	<u>\$ 520,610</u>	<u>\$ 1,503,777</u>	<u>\$ 321,395</u>	<u>\$ 790,886</u>	<u>\$ 58,996</u>	<u>\$ 126,280</u>

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Marriage License Fund	Bateson Beach Fund	Computer Fund	Parent Education Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	70,185	12,273
Licenses and permits.....	34,375	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	-	-
Special assessments.....	-	499	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total revenues.....	<u>34,375</u>	<u>499</u>	<u>70,185</u>	<u>12,273</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	-	-	174,016	11,464
Public safety .....	-	-	-	-
Public works .....	-	-	-	-
Health .....	34,370	-	-	-
Human services .....	-	-	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>34,370</u>	<u>-</u>	<u>174,016</u>	<u>11,464</u>
Excess of revenues over (under) expenditures .....	<u>5</u>	<u>499</u>	<u>(103,831)</u>	<u>809</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	5	499	(103,831)	809
Fund balances (deficit) - beginning of year.....	2,434	5,772	372,491	75,255
Fund balances (deficit) - end of year.....	<u>\$ 2,439</u>	<u>\$ 6,271</u>	<u>\$ 268,660</u>	<u>\$ 76,064</u>

(Continued)

Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Community Based Cor- rections Fund	Litter Enforcement Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Grant Fund
\$ -	\$ -	\$ 1,245,444	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	80,374	-	758	901
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	185,909	178,468	-	413,417	-	469,020
-	-	-	-	-	-	-
-	-	-	-	-	-	845,548
-	-	-	-	-	27,078	8,910
-	-	-	1,000	-	-	-
-	85	-	32	272	61	2
-	185,994	1,423,912	81,406	413,689	27,897	1,324,381
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	193,763	-	102,929	-	-	-
-	-	1,418,876	-	-	-	-
-	-	-	-	363,511	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,704	743,521
-	-	-	-	-	-	236,897
-	-	-	651	-	-	-
-	-	-	11	-	-	-
-	193,763	1,418,876	103,591	363,511	4,704	980,418
-	(7,769)	5,036	(22,185)	50,178	23,193	343,963
-	-	-	-	-	-	-
-	-	(200,357)	-	-	-	-
-	-	(200,357)	-	-	-	-
-	(7,769)	(195,321)	(22,185)	50,178	23,193	343,963
16,703	46,731	693,164	69,094	(47,428)	789,794	393,775
\$ 16,703	\$ 38,962	\$ 497,843	\$ 46,909	\$ 2,750	\$ 812,987	\$ 737,738

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Sheriff Services Fund	Victims of Crime Fund	Courts Special Projects Fund	Reese- Peters Home Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	156,022
Charges for services.....	193,581	-	87,183	-
Licenses and permits.....	72,215	-	-	-
Fines and forfeitures.....	27,189	-	-	-
Intergovernmental.....	3,460	137,716	-	-
Special assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	1,600	-	-	-
Other.....	18	69	22	-
Total revenues.....	<u>298,063</u>	<u>137,785</u>	<u>87,205</u>	<u>156,022</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	-	-	80,696	-
Public safety .....	394,890	214,939	-	-
Public works .....	-	-	-	156,022
Health .....	-	-	-	-
Human services .....	-	-	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>394,890</u>	<u>214,939</u>	<u>80,696</u>	<u>156,022</u>
Excess of revenues over (under) expenditures .....	<u>(96,827)</u>	<u>(77,154)</u>	<u>6,509</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in.....	-	56,425	-	-
Transfers out.....	(694)	-	-	-
Total other financing sources (uses).....	<u>(694)</u>	<u>56,425</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	(97,521)	(20,729)	6,509	-
Fund balances (deficit) - beginning of year.....	321,406	123,183	264,501	-
Fund balances (deficit) - end of year.....	<u>\$ 223,885</u>	<u>\$ 102,454</u>	<u>\$ 271,010</u>	<u>\$ -</u>

(Continued)

Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Wireless 9-1-1 Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,423,855	\$ -
-	-	-	-	-	-	-
180,180	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
706,821	88,339	227,171	-	167,223	223,016	195,654
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	52	-	42	-	-	-
-	-	-	-	-	-	-
1,301	-	-	-	-	-	-
<u>888,302</u>	<u>88,391</u>	<u>227,171</u>	<u>42</u>	<u>167,223</u>	<u>1,646,871</u>	<u>195,654</u>
-	-	-	31,515	-	-	-
1,115,618	-	-	-	-	-	-
-	-	-	-	-	-	185,967
-	-	-	-	-	-	-
-	-	-	-	470,044	1,659,911	-
-	87,260	-	-	-	-	-
-	-	187,776	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,115,618</u>	<u>87,260</u>	<u>187,776</u>	<u>31,515</u>	<u>470,044</u>	<u>1,659,911</u>	<u>185,967</u>
(227,316)	1,131	39,395	(31,473)	(302,821)	(13,040)	9,687
1,846	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(225,470)	1,131	39,395	(31,473)	(302,821)	(13,040)	9,687
3,355,704	10,439	(20,000)	31,473	41,698	1,601,425	486,984
<u>\$ 3,130,234</u>	<u>\$ 11,570</u>	<u>\$ 19,395</u>	<u>\$ -</u>	<u>\$ (261,123)</u>	<u>\$ 1,588,385</u>	<u>\$ 496,671</u>

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Voter Education/ Pollworker Training Fund	Child/Adult Protective Services Fund	Law Library Resources Fund
<b>REVENUES</b>			
Property taxes.....	\$ -	\$ 2,847,696	\$ -
Lodging taxes.....	-	-	-
Charges for services.....	-	-	50
Licenses and permits.....	-	-	-
Fines and forfeitures.....	-	-	100,333
Intergovernmental.....	12,731	404,510	-
Special assessments.....	-	-	-
Housing Rehabilitation.....	-	-	-
Interest.....	-	-	-
Donations.....	-	-	-
Other.....	-	-	-
Total revenues.....	<u>12,731</u>	<u>3,252,206</u>	<u>100,383</u>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative and executive .....	-	-	-
Judicial .....	-	-	116,090
Public safety .....	-	-	-
Public works .....	-	-	-
Health .....	-	-	-
Human services .....	3,150	2,868,354	-
Urban redevelopment and housing .....	-	-	-
Intergovernmental.....	-	-	-
Debt service:			
Principal retirement .....	-	-	-
Interest and fiscal charges .....	-	-	-
Total expenditures.....	<u>3,150</u>	<u>2,868,354</u>	<u>116,090</u>
Excess of revenues over (under) expenditures .....	<u>9,581</u>	<u>383,852</u>	<u>(15,707)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in.....	-	-	-
Transfers out.....	-	-	-
Total other financing sources (uses).....	-	-	-
Net changes in fund balances.....	9,581	383,852	(15,707)
Fund balances (deficit) - beginning of year.....	12,206	730,015	21,350
Fund balances (deficit) - end of year.....	<u>\$ 21,787</u>	<u>\$ 1,113,867</u>	<u>\$ 5,643</u>

(Continued)

<b>Ohio Children's Trust Fund</b>	<b>Totals</b>
\$ -	\$ 5,516,995
-	156,022
-	3,590,919
-	443,280
-	143,218
587,343	9,663,243
-	110,811
-	845,548
-	36,774
-	10,608
-	75,905
<u>587,343</u>	<u>20,593,323</u>
-	1,515,230
-	1,509,588
-	2,581,873
-	1,592,937
-	693,801
497,651	11,823,421
-	835,485
-	424,673
-	3,239
-	291
<u>497,651</u>	<u>20,980,538</u>
<u>89,692</u>	<u>(387,215)</u>
-	1,709,561
-	(201,051)
-	<u>1,508,510</u>
89,692	1,121,295
-	<u>17,288,708</u>
<u>\$ 89,692</u>	<u>\$ 18,410,003</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DOG AND KENNEL FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 42,500	\$ 39,961	\$ (2,539)
Licenses and permits.....	300,000	334,830	34,830
Fines and forfeitures.....	18,000	15,888	(2,112)
Intergovernmental.....	-	2,000	2,000
Donations.....	3,000	2,987	(13)
Other.....	-	113	113
Total revenues.....	<u>363,500</u>	<u>395,779</u>	<u>32,279</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Dog and kennel:			
Personal services .....	174,470	157,483	16,987
Fringe benefits .....	81,920	69,668	12,252
Materials and supplies .....	35,427	31,032	4,395
Contractual services .....	62,755	53,801	8,954
Capital outlay .....	22,000	20,449	1,551
Total expenditures.....	<u>376,572</u>	<u>332,433</u>	<u>44,139</u>
Net change in fund balance.....	(13,072)	63,346	76,418
Fund balance - beginning of year .....	606,440	606,440	-
Prior year encumbrances appropriated.....	20,241	20,241	-
Fund balance - end of year .....	<u>\$ 613,609</u>	<u>\$ 690,027</u>	<u>\$ 76,418</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 325,000	\$ 449,114	\$ 124,114
Intergovernmental.....	2,014,355	2,167,644	153,289
Other.....	-	972	972
Total revenues.....	<u>2,339,355</u>	<u>2,617,730</u>	<u>278,375</u>
<b>EXPENDITURES</b>			
Current:			
Human services:			
Child support enforcement agency:			
Personal services .....	1,281,700	1,237,430	44,270
Fringe benefits .....	664,651	619,438	45,213
Materials and supplies .....	4,400	3,131	1,269
Contractual services .....	869,114	867,108	2,006
Total expenditures.....	<u>2,819,865</u>	<u>2,727,107</u>	<u>92,758</u>
Excess of revenues under expenditures.....	(480,510)	(109,377)	371,133
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	100,000	123,727	23,727
Net change in fund balance.....	(380,510)	14,350	394,860
Fund balance - beginning of year .....	448,640	448,640	-
Prior year encumbrances appropriated.....	43,966	43,966	-
Fund balance - end of year .....	<u>\$ 112,096</u>	<u>\$ 506,956</u>	<u>\$ 394,860</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 7,700	\$ 15,751	\$ 8,051
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Computerized legal research:			
Contractual services .....	7,800	1,009	6,791
Capital outlay .....	27,997	10,145	17,852
Total expenditures.....	35,797	11,154	24,643
Net change in fund balance.....	(28,097)	4,597	32,694
Fund balance - beginning of year .....	132,210	132,210	-
Prior year encumbrances appropriated .....	156	156	-
Fund balance - end of year .....	<u>\$ 104,269</u>	<u>\$ 136,963</u>	<u>\$ 32,694</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL REAL ESTATE ASSESSMENT FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 1,470,000	\$ 1,763,437	\$ 293,437
Other.....	-	391	391
Total revenues.....	<u>1,470,000</u>	<u>1,763,828</u>	<u>293,828</u>
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services .....	627,650	566,606	61,044
Fringe benefits .....	303,038	270,233	32,805
Materials and supplies .....	57,562	17,169	40,393
Contractual services .....	1,787,952	1,580,162	207,790
Capital outlay .....	77,500	47,563	29,937
Total expenditures.....	<u>2,853,702</u>	<u>2,481,733</u>	<u>371,969</u>
Net change in fund balance.....	(1,383,702)	(717,905)	665,797
Fund balance - beginning of year .....	3,773,030	3,773,030	-
Prior year encumbrances appropriated.....	20,519	20,519	-
Fund balance - end of year .....	<u>\$ 2,409,847</u>	<u>\$ 3,075,644</u>	<u>\$ 665,797</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest.....	\$ -	\$ 241	\$ 241
<b>EXPENDITURES</b>			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	241	241
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 241</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 383,250	\$ 413,622	\$ 30,372
Intergovernmental.....	572,508	625,939	53,431
Donations.....	500	386	(114)
Other.....	-	644	644
Total revenues.....	<u>956,258</u>	<u>1,040,591</u>	<u>84,333</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Youth services:			
Personal services .....	828,112	754,645	73,467
Fringe benefits .....	408,831	317,203	91,628
Materials and supplies .....	42,080	29,222	12,858
Contractual services .....	<u>152,922</u>	<u>144,374</u>	<u>8,548</u>
Total expenditures.....	<u>1,431,945</u>	<u>1,245,444</u>	<u>186,501</u>
Net change in fund balance.....	(475,687)	(204,853)	270,834
Fund balance - beginning of year .....	605,604	605,604	-
Prior year encumbrances appropriated.....	<u>43,491</u>	<u>43,491</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 173,408</u>	<u>\$ 444,242</u>	<u>\$ 270,834</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DITCH MAINTENANCE FUND

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Special assessments.....	\$ 9,096	\$ 110,312	\$ 101,216
<b>EXPENDITURES</b>			
Current:			
Public works:			
Ditch maintenance:			
Contractual services .....	39,979	37,767	2,212
Excess of revenues over (under) expenditures.....	(30,883)	72,545	103,428
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in.....	-	6,523	6,523
Advances out.....	-	(2,739)	(2,739)
Total other financing sources (uses).....	-	3,784	3,784
Net change in fund balance.....	(30,883)	76,329	107,212
Fund balance - beginning of year .....	1,413,835	1,413,835	-
Prior year encumbrances appropriated.....	19,328	19,328	-
Fund balance - end of year .....	<u>\$ 1,402,280</u>	<u>\$ 1,509,492</u>	<u>\$ 107,212</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL DELINQUENT REAL ESTATE COLLECTION FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 310,000	\$ 294,425	\$ (15,575)
Other.....	-	107	107
Total revenues.....	<u>310,000</u>	<u>294,532</u>	<u>(15,468)</u>
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services .....	211,183	193,048	18,135
Fringe benefits .....	120,092	110,139	9,953
Materials and supplies .....	7,025	7,025	-
Contractual services .....	78,862	56,502	22,360
Capital outlay .....	31,225	4,969	26,256
Total expenditures.....	<u>448,387</u>	<u>371,683</u>	<u>76,704</u>
Net change in fund balance.....	(138,387)	(77,151)	61,236
Fund balance - beginning of year .....	383,234	383,234	-
Prior year encumbrances appropriated.....	9,557	9,557	-
Fund balance - end of year .....	<u>\$ 254,404</u>	<u>\$ 315,640</u>	<u>\$ 61,236</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services .....	\$ 113,187	\$ -	\$ (113,187)
Intergovernmental .....	2,086,000	2,349,839	263,839
Donations .....	1,000	4,135	3,135
Other .....	38,000	62,067	24,067
Total revenues .....	2,238,187	2,416,041	177,854
<b>EXPENDITURES</b>			
Current:			
Human services:			
Children services:			
Contractual services .....	5,115,597	4,646,217	469,380
Excess of revenues under expenditures .....	(2,877,410)	(2,230,176)	647,234
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in .....	1,440,663	1,440,663	-
Net change in fund balance .....	(1,436,747)	(789,513)	647,234
Fund balance - beginning of year .....	1,539,122	1,539,122	-
Prior year encumbrances appropriated .....	66,358	66,358	-
Fund balance - end of year .....	\$ 168,733	\$ 815,967	\$ 647,234

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 15,200	\$ 15,897	\$ 697
Intergovernmental.....	-	300	300
Total Revenues.....	15,200	16,197	997
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services .....	15,000	600	14,400
Net change in fund balance.....	200	15,597	15,397
Fund balance - beginning of year .....	41,848	41,848	-
Fund balance - end of year .....	<u>\$ 42,048</u>	<u>\$ 57,445</u>	<u>\$ 15,397</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services.....	\$ 2,500	\$ 800	\$ (1,700)
Intergovernmental.....	289,891	241,478	(48,413)
Other.....	1,512	7,326	5,814
Total revenues.....	<u>293,903</u>	<u>249,604</u>	<u>(44,299)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Emergency management and homeland security:			
Personal services .....	125,798	122,804	2,994
Fringe benefits .....	26,681	26,681	-
Materials and supplies .....	7,015	2,433	4,582
Contractual services .....	99,496	68,924	30,572
Capital outlay .....	142,698	98,624	44,074
Total expenditures.....	<u>401,688</u>	<u>319,466</u>	<u>82,222</u>
Excess of revenues under expenditures.....	<u>(107,785)</u>	<u>(69,862)</u>	<u>37,923</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	134,277	134,277
Advances out .....	-	(114,416)	(114,416)
Operating transfers in.....	86,900	86,900	-
Total other financing sources (uses).....	<u>86,900</u>	<u>106,761</u>	<u>19,861</u>
Net change in fund balance.....	(20,885)	36,899	57,784
Fund balance - beginning of year .....	136,057	136,057	-
Prior year encumbrances appropriated.....	358	358	-
Fund balance - end of year .....	<u>\$ 115,530</u>	<u>\$ 173,314</u>	<u>\$ 57,784</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Licenses and permits.....	\$ 34,500	\$ 34,370	\$ (130)
<b>EXPENDITURES</b>			
Current:			
Health:			
Marriage license:			
Contractual services .....	<u>34,500</u>	<u>34,370</u>	<u>130</u>
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Special assessments.....	\$ 540	\$ 499	\$ (41)
Fund balance - beginning of year .....	<u>5,772</u>	<u>5,772</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 6,312</u>	<u>\$ 6,271</u>	<u>\$ (41)</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures.....	\$ 54,000	\$ 70,443	\$ 16,443
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Computer:			
Materials and supplies .....	1,000	-	1,000
Contractual services .....	113,551	78,078	35,473
Capital outlay .....	125,276	104,432	20,844
Total expenditures.....	239,827	182,510	57,317
Net change in fund balance.....	(185,827)	(112,067)	73,760
Fund balance - beginning of year .....	336,931	336,931	-
Prior year encumbrances appropriated.....	22,808	22,808	-
Fund balance - end of year .....	\$ 173,912	\$ 247,672	\$ 73,760

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 18,000	\$ 13,294	\$ (4,706)
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies .....	2,500	-	2,500
Contractual services .....	13,595	13,595	-
Capital outlay .....	2,500	-	2,500
Total expenditures.....	18,595	13,595	5,000
Net change in fund balance.....	(595)	(301)	294
Fund balance - beginning of year .....	72,214	72,214	-
Prior year encumbrances appropriated.....	635	635	-
Fund balance - end of year .....	<u>\$ 72,254</u>	<u>\$ 72,548</u>	<u>\$ 294</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ADULT COMMUNITY BASED CORRECTIONS FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	-	85	85
Total revenues.....	<u>185,909</u>	<u>185,994</u>	<u>85</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Adult community based corrections:			
Personal services .....	121,793	121,746	47
Fringe benefits .....	66,129	63,368	2,761
Contractual services .....	3,300	3,300	-
Total expenditures.....	<u>191,222</u>	<u>188,414</u>	<u>2,808</u>
Excess of revenues under expenditures .....	<u>(5,313)</u>	<u>(2,420)</u>	<u>2,893</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	75,000	75,000
Advances out .....	-	(75,000)	(75,000)
Total other financing sources (uses) .....	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance .....	(5,313)	(2,420)	2,893
Fund balance - beginning of year .....	100	100	-
Prior year encumbrances appropriated .....	5,745	5,745	-
Fund balance - end of year .....	<u>\$ 532</u>	<u>\$ 3,425</u>	<u>\$ 2,893</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Property and other taxes.....	\$ 1,181,900	\$ 1,252,035	\$ 70,135
Intergovernmental.....	228,000	178,652	(49,348)
Total revenues.....	<u>1,409,900</u>	<u>1,430,687</u>	<u>20,787</u>
<b>EXPENDITURES</b>			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Contractual services .....	24,894	24,671	223
Capital outlay .....	1,497,125	1,478,947	18,178
Total expenditures.....	<u>1,522,019</u>	<u>1,503,618</u>	<u>18,401</u>
Excess of revenues under expenditures.....	(112,119)	(72,931)	39,188
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	(200,357)	(200,357)	-
Net change in fund balance.....	(312,476)	(273,288)	39,188
Fund balance - beginning of year .....	663,123	663,123	-
Prior year encumbrances appropriated.....	47,125	47,125	-
Fund balance - end of year .....	<u>\$ 397,772</u>	<u>\$ 436,960</u>	<u>\$ 39,188</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 100,000	\$ 86,104	\$ (13,896)
Donations.....	-	1,000	1,000
Other.....	-	32	32
Total revenues.....	<u>100,000</u>	<u>87,136</u>	<u>(12,864)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services .....	11,192	10,736	456
Fringe benefits .....	10,958	10,956	2
Materials and supplies .....	10,373	7,599	2,774
Contractual services .....	62,858	46,129	16,729
Capital outlay .....	32,004	28,113	3,891
Total expenditures.....	<u>127,385</u>	<u>103,533</u>	<u>23,852</u>
Net change in fund balance.....	(27,385)	(16,397)	10,988
Fund balance - beginning of year .....	33,681	33,681	-
Prior year encumbrances appropriated.....	16,975	16,975	-
Fund balance - end of year .....	<u>\$ 23,271</u>	<u>\$ 34,259</u>	<u>\$ 10,988</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental .....	\$ 384,806	\$ 413,417	\$ 28,611
Other .....	5,000	272	(4,728)
Total revenues .....	<u>389,806</u>	<u>413,689</u>	<u>23,883</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Litter enforcement:			
Personal services .....	45,848	45,847	1
Fringe benefits .....	24,817	24,359	458
Materials and supplies .....	5,000	5,000	-
Contractual services .....	309,565	309,565	-
Other .....	735	735	-
Total expenditures .....	<u>385,965</u>	<u>385,506</u>	<u>459</u>
Excess of revenues over expenditures .....	<u>3,841</u>	<u>28,183</u>	<u>24,342</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	52,455	52,455
Advances out .....	-	(52,455)	(52,455)
Total other financing sources (uses) .....	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance .....	3,841	28,183	24,342
Fund balance - beginning of year .....	6,408	6,408	-
Prior year encumbrances appropriated	311	311	-
Fund balance - end of year .....	<u>\$ 10,560</u>	<u>\$ 34,902</u>	<u>\$ 24,342</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services.....	\$ 1,300	\$ 525	\$ (775)
Loans.....	125,000	297,689	172,689
Interest.....	25,400	27,641	2,241
Other.....	5	61	56
Total revenues.....	<u>151,705</u>	<u>325,916</u>	<u>174,211</u>
<b>EXPENDITURES</b>			
Current:			
Urban redevelopment and housing:			
Economic development assistance grant:			
Personal services .....	3,600	2,385	1,215
Fringe benefits .....	1,788	1,360	428
Materials and supplies .....	200	-	200
Contractual services .....	127,581	2,880	124,701
Capital outlay .....	600	100	500
Total expenditures.....	<u>133,769</u>	<u>6,725</u>	<u>127,044</u>
Net change in fund balance.....	17,936	319,191	301,255
Fund balance - beginning of year .....	93,958	93,958	-
Prior year encumbrances appropriated.....	685	685	-
Fund balance - end of year .....	<u>\$ 112,579</u>	<u>\$ 413,834</u>	<u>\$ 301,255</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services.....	\$ 1,250	\$ 901	\$ (349)
Loans.....	60,000	49,850	(10,150)
Intergovernmental.....	1,084,179	560,261	(523,918)
Housing Rehabilitation.....	746,004	750,459	4,455
Interest.....	10,100	6,517	(3,583)
Other.....	10	2	(8)
Total revenues.....	<u>1,901,543</u>	<u>1,367,990</u>	<u>(533,553)</u>
<b>EXPENDITURES</b>			
Current:			
Urban redevelopment and housing:			
Community development block grant:			
Personal services .....	3,200	2,243	957
Fringe benefits .....	1,531	953	578
Materials and supplies .....	200	-	200
Contractual services .....	1,297,690	862,685	435,005
Capital outlay .....	530,139	144,967	385,172
Total expenditures.....	<u>1,832,760</u>	<u>1,010,848</u>	<u>821,912</u>
Excess of revenues over expenditures.....	<u>68,783</u>	<u>357,142</u>	<u>288,359</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in.....	-	454,648	454,648
Advances out.....	-	(468,605)	(468,605)
Total other financing sources (uses).....	<u>-</u>	<u>(13,957)</u>	<u>(13,957)</u>
Net change in fund balance.....	68,783	343,185	274,402
Fund balance - beginning of year .....	86,133	86,133	-
Prior year encumbrances appropriated.....	660	660	-
Fund balance - end of year .....	<u>\$ 155,576</u>	<u>\$ 429,978</u>	<u>\$ 274,402</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 176,500	\$ 193,075	\$ 16,575
Licenses and permits.....	100,000	72,535	(27,465)
Fines and forfeitures.....	15,400	26,463	11,063
Intergovernmental.....	3,460	3,460	-
Donations.....	2,000	1,600	(400)
Other.....	-	18	18
Total revenues.....	<u>297,360</u>	<u>297,151</u>	<u>(209)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Sheriff services:			
Personal services .....	77,036	74,303	2,733
Fringe benefits .....	46,888	45,312	1,576
Materials and supplies .....	277,197	252,139	25,058
Contractual services .....	53,979	43,334	10,645
Capital outlay .....	10,508	5,254	5,254
Other .....	6,246	6,246	-
Total expenditures.....	<u>471,854</u>	<u>426,588</u>	<u>45,266</u>
Excess of revenues under expenditures.....	<u>(174,494)</u>	<u>(129,437)</u>	<u>45,057</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in.....	-	573	573
Advances out.....	-	(573)	(573)
Operating transfers out.....	(694)	(694)	-
Total other financing sources (uses).....	<u>(694)</u>	<u>(694)</u>	<u>-</u>
Net change in fund balance.....	(175,188)	(130,131)	45,057
Fund balance - beginning of year .....	320,493	320,493	-
Prior year encumbrances appropriated.....	43,929	43,929	-
Fund balance - end of year .....	<u>\$ 189,234</u>	<u>\$ 234,291</u>	<u>\$ 45,057</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL VICTIMS OF CRIME FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental.....	\$ 164,491	\$ 153,790	\$ (10,701)
Other.....	-	69	69
Total revenues.....	<u>164,491</u>	<u>153,859</u>	<u>(10,632)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Victims of crime:			
Personal services .....	133,696	126,400	7,296
Fringe benefits .....	58,059	46,769	11,290
Contractual services .....	6,904	5,460	1,444
Capital outlay .....	36,976	36,768	208
Total expenditures.....	<u>235,635</u>	<u>215,397</u>	<u>20,238</u>
Excess of revenues under expenditures.....	<u>(71,144)</u>	<u>(61,538)</u>	<u>9,606</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in.....	-	29,970	29,970
Advances out.....	-	(29,970)	(29,970)
Operating transfers in.....	49,858	56,425	6,567
Total other financing sources (uses).....	<u>49,858</u>	<u>56,425</u>	<u>6,567</u>
Net change in fund balance .....	(21,286)	(5,113)	16,173
Fund balance - beginning of year .....	101,528	101,528	-
Prior year encumbrances appropriated.....	1,690	1,690	-
Fund balance - end of year .....	<u>\$ 81,932</u>	<u>\$ 98,105</u>	<u>\$ 16,173</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 39,150	\$ 88,547	\$ 49,397
Other.....	0	22	22
Total Revenues.....	<u>39,150</u>	<u>88,569</u>	<u>49,419</u>
<b>EXPENDITURES</b>			
Current:			
General governmental - judicial:			
Courts special projects:			
Personal services .....	32,284	27,499	4,785
Fringe benefits .....	22,696	18,745	3,951
Materials and supplies .....	10,000	-	10,000
Contractual services .....	51,792	37,110	14,682
Capital outlay .....	14,902	579	14,323
Total expenditures.....	<u>131,674</u>	<u>83,933</u>	<u>47,741</u>
Net change in fund balance.....	(92,524)	4,636	97,160
Fund balance - beginning of year .....	249,563	249,563	-
Prior year encumbrances appropriated .....	5,757	5,757	-
Fund balance - end of year .....	<u>\$ 162,796</u>	<u>\$ 259,956</u>	<u>\$ 97,160</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Lodging taxes.....	\$ 150,000	\$ 149,194	\$ (806)
<b>EXPENDITURES</b>			
Current:			
Public works:			
Reese-peters home:			
Other .....	150,000	149,194	806
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 170,000	\$ 178,693	\$ 8,693
Intergovernmental.....	1,073,980	954,261	(119,719)
Other.....	27	1,301	1,274
Total revenues.....	<u>1,244,007</u>	<u>1,134,255</u>	<u>(109,752)</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Juvenile court services:			
Personal services .....	605,309	549,727	55,582
Fringe benefits .....	266,901	228,770	38,131
Materials and supplies .....	13,665	1,108	12,557
Contractual services .....	537,223	444,221	93,002
Capital outlay .....	10,000	-	10,000
Total expenditures.....	<u>1,433,098</u>	<u>1,223,826</u>	<u>209,272</u>
Excess of revenues under expenditures.....	(189,091)	(89,571)	99,520
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	1,846	1,846	-
Net change in fund balance.....	(187,245)	(87,725)	99,520
Fund balance - beginning of year .....	3,208,651	3,208,651	-
Prior year encumbrances appropriated.....	23,881	23,881	-
Fund balance - end of year .....	<u>\$ 3,045,287</u>	<u>\$ 3,144,807</u>	<u>\$ 99,520</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 457,920	\$ 69,735	\$ (388,185)
Interest.....	-	80	80
Total revenues.....	457,920	69,815	(388,105)
<b>EXPENDITURES</b>			
Current:			
Urban redevelopment and housing:			
Home:			
Contractual services .....	457,921	67,361	390,560
Excess of revenues over (under) expenditures.....	(1)	2,454	2,455
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	35,080	35,080
Advances out.....	-	(86,749)	(86,749)
Total other financing sources (uses).....	-	(51,669)	(51,669)
Net change in fund balance.....	(1)	(49,215)	(49,214)
Fund balance - beginning of year .....	69,278	69,278	-
Fund balance - end of year .....	<u>\$ 69,277</u>	<u>\$ 20,063</u>	<u>\$ (49,214)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 207,776	\$ 207,776	\$ -
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services .....	187,776	187,776	-
Excess of revenues over expenditures.....	20,000	20,000	-
<b>Other Financing Uses</b>			
Advances out.....	-	(20,000)	(20,000)
Net change in fund balance.....	20,000	-	(20,000)
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ (20,000)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest.....	\$ 76	\$ 76	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services .....	32,031	32,031	-
Net change in fund balance.....	(31,955)	(31,955)	-
Fund balance - beginning of year .....	5,566	5,566	-
Prior year encumbrances appropriated.....	26,389	26,389	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 439,000	\$ 439,706	\$ 706
<b>EXPENDITURES</b>			
Current:			
Human services:			
Workforce investment act:			
Contractual services .....	554,825	520,247	34,578
Capital outlay .....	20,402	20,401	1
Total expenditures.....	575,227	540,648	34,579
Excess of revenues under expenditures.....	(136,227)	(100,942)	35,285
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	17,176	17,176
Advances out.....	-	(17,176)	(17,176)
Total other financing sources (uses).....	-	-	-
Net change in fund balance.....	(136,227)	(100,942)	35,285
Fund balance - beginning of year .....	117,988	117,988	-
Prior year encumbrances appropriated.....	34,093	34,093	-
Fund balance - end of year .....	<u>\$ 15,854</u>	<u>\$ 51,139</u>	<u>\$ 35,285</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Property taxes.....	\$ 1,371,800	\$ 1,431,397	\$ 59,597
Intergovernmental.....	240,000	223,222	(16,778)
Total revenues.....	1,611,800	1,654,619	42,819
<b>EXPENDITURES</b>			
Current:			
Human services:			
Older adult services levy:			
Contractual services .....	1,799,820	1,783,673	16,147
Net change in fund balance.....	(188,020)	(129,054)	58,966
Fund balance - beginning of year .....	1,404,818	1,404,818	-
Prior year encumbrances appropriated.....	160,953	160,953	-
Fund balance - end of year .....	<u>\$ 1,377,751</u>	<u>\$ 1,436,717</u>	<u>\$ 58,966</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
WIRELESS 9-1-1 FUND**

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 142,000	\$ 198,806	\$ 56,806
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Wireless 9-1-1:			
Personal services .....	81,877	74,790	7,087
Fringe benefits .....	36,381	31,957	4,424
Materials and supplies .....	5,000	1,301	3,699
Contractual services .....	7,494	5,529	1,965
Capital Outlay .....	80,000	74,342	5,658
Total expenditures.....	210,752	187,919	22,833
Net change in fund balance.....	(68,752)	10,887	79,639
Fund balance - beginning of year .....	480,715	480,715	-
Fund balance - end of year .....	<u>\$ 411,963</u>	<u>\$ 491,602</u>	<u>\$ 79,639</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ -	\$ 14,841	\$ 14,841
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Voter education/pollworker training:			
Contractual services .....	2,835	2,835	-
Other .....	3,150	3,150	-
Total expenditures.....	5,985	5,985	-
Net change in fund balance.....	(5,985)	8,856	14,841
Fund balance - beginning of year .....	7,261	7,261	-
Prior year encumbrances appropriated.....	2,835	2,835	-
Fund balance - end of year .....	<u>\$ 4,111</u>	<u>\$ 18,952</u>	<u>\$ 14,841</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Property taxes.....	\$ 2,734,600	\$ 2,862,781	\$ 128,181
Intergovernmental.....	387,000	404,921	17,921
Total revenues.....	<u>3,121,600</u>	<u>3,267,702</u>	<u>146,102</u>
<b>EXPENDITURES</b>			
Current:			
Human services:			
Child and adult protective services levy:			
Personal services .....	749,775	749,775	-
Fringe benefits .....	352,836	352,836	-
Contractual services .....	1,841,409	1,765,743	75,666
Total expenditures.....	<u>2,944,020</u>	<u>2,868,354</u>	<u>75,666</u>
Net change in fund balance.....	177,580	399,348	221,768
Fund balance - beginning of year .....	649,742	649,742	-
Fund balance - end of year .....	<u>\$ 827,322</u>	<u>\$ 1,049,090</u>	<u>\$ 221,768</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 100	\$ 162	\$ 62
Fines and forfeitures.....	104,900	102,866	(2,034)
Total revenues.....	<u>105,000</u>	<u>103,028</u>	<u>(1,972)</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Law library resources:			
Personal services .....	4,123	3,863	260
Fringe benefits .....	2,327	2,011	316
Materials and supplies .....	200	-	200
Contractual services .....	99,024	98,843	181
Total expenditures.....	<u>105,674</u>	<u>104,717</u>	<u>957</u>
Net change in fund balance.....	(674)	(1,689)	(1,015)
Fund balance - beginning of year .....	33,869	33,869	-
Prior year encumbrances appropriated.....	711	711	-
Fund balance - end of year .....	<u>\$ 33,906</u>	<u>\$ 32,891</u>	<u>\$ (1,015)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 497,651	\$ 497,651	\$ -
<b>EXPENDITURES</b>			
Current:			
Human services:			
Ohio children's trust :			
Contractual services .....	497,651	497,651	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 800,000	\$ 1,464,356	\$ 664,356
Other.....	-	468	468
Total revenues.....	<u>800,000</u>	<u>1,464,824</u>	<u>664,824</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services .....	733,275	605,874	127,401
Fringe benefits .....	420,409	338,699	81,710
Materials and supplies .....	35,735	25,222	10,513
Contractual services .....	72,107	48,640	23,467
Capital outlay .....	2,659	384	2,275
Total expenditures.....	<u>1,264,185</u>	<u>1,018,819</u>	<u>245,366</u>
Excess of revenues over (under) expenditures.....	(464,185)	446,005	910,190
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	<u>(107,284)</u>	<u>(9,330)</u>	<u>97,954</u>
Net change in fund balance.....	(571,469)	436,675	1,008,144
Fund balance - beginning of year .....	674,473	674,473	-
Prior year encumbrances appropriated.....	<u>7,219</u>	<u>7,219</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 110,223</u>	<u>\$ 1,118,367</u>	<u>\$ 1,008,144</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services .....	\$ -	\$ 83,820	\$ 83,820
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services .....	148,977	96,154	52,823
Capital outlay .....	20,631	9,684	10,947
Total expenditures .....	169,608	105,838	63,770
Net change in fund balance .....	(169,608)	(22,018)	147,590
Fund balance - beginning of year .....	154,551	154,551	-
Prior year encumbrances appropriated .....	16,733	16,733	-
Fund balance - end of year .....	<u>\$ 1,676</u>	<u>\$ 149,266</u>	<u>\$ 147,590</u>

## Debt Service Funds

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

### Nonmajor Debt Service Funds

Special Assessment Bond Retirement Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue used to retire principal, interest, and related costs for general obligation bonds.
Airport State Infrastructure Bank Fund	This fund accounts for the repayment of the State Infrastructure Bank long term loan. It was used to purchase 20.08 acres of land to be used for future expansion of the airport.
Sewer Debt Service Fund	To account for sewer revenue that is used to retire note and bond principal, interest, and related costs for sewer construction projects. For GAAP reporting purposes, this fund was combined and reported in the Sewer Enterprise Fund.
Water Debt Service Fund	To account for water revenue that is used to retire note and bond principal, interest, and related costs for water construction projects. For GAAP reporting purposes, this fund was combined and reported in the enterprise funds as a part of the Water Enterprise Fund.

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

December 31, 2011

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Airport State Infrastructure Bank Fund	Totals
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 119,657	\$ 374,144	\$ 17,084	\$ 510,885
Cash and cash equivalents in segregated accounts.....	-	2		2
Property taxes receivable.....	-	178,400		178,400
Accounts receivable.....	-	1,161		1,161
Interfund receivable.....	170	21,801	-	21,971
Special assessments receivable.....	1,153,805	-	-	1,153,805
Accrued interest receivable.....	85	-	-	85
Total assets.....	<u>\$ 1,273,717</u>	<u>\$ 575,508</u>	<u>\$ 17,084</u>	<u>\$ 1,866,309</u>
<b>LIABILITIES</b>				
Deferred revenue.....	\$ 1,153,852	\$ 178,400	-	\$ 1,332,252
Total liabilities.....	<u>1,153,852</u>	<u>178,400</u>	<u>\$ -</u>	<u>1,332,252</u>
<b>FUND BALANCES</b>				
Restricted .....	<u>119,865</u>	<u>397,108</u>	<u>17,084</u>	<u>534,057</u>
Total fund balances.....	<u>119,865</u>	<u>397,108</u>	<u>17,084</u>	<u>534,057</u>
Total liabilities and fund balances.....	<u>\$ 1,273,717</u>	<u>\$ 575,508</u>	<u>\$ 17,084</u>	<u>\$ 1,866,309</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Airport State Infrastructure Bank Fund	Totals
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ 178,400	\$ -	\$ 178,400
Special assessments.....	207,289	-	-	207,289
Interest.....	87,024	-	-	87,024
Rent.....	-	486,284	22,578	508,862
Total revenues.....	<u>294,313</u>	<u>664,684</u>	<u>22,578</u>	<u>981,575</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal retirement .....	235,000	1,300,000	39,318	1,574,318
Interest and fiscal charges .....	69,426	561,940	10,576	641,942
Total expenditures.....	<u>304,426</u>	<u>1,861,940</u>	<u>49,894</u>	<u>2,216,260</u>
Excess of revenues under expenditures.....	<u>(10,113)</u>	<u>(1,197,256)</u>	<u>(27,316)</u>	<u>(1,234,685)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in.....	-	1,206,380	-	1,206,380
Transfers out.....	<u>(19,631)</u>	<u>-</u>	<u>-</u>	<u>(19,631)</u>
Total other financing sources (uses).....	<u>(19,631)</u>	<u>1,206,380</u>	<u>-</u>	<u>1,186,749</u>
Net changes in fund balances.....	(29,744)	9,124	(27,316)	(47,936)
Fund balance - beginning of year.....	<u>149,609</u>	<u>387,984</u>	<u>44,400</u>	<u>581,993</u>
Fund balance - end of year.....	<u>\$ 119,865</u>	<u>\$ 397,108</u>	<u>\$ 17,084</u>	<u>\$ 534,057</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Special assessments.....	\$ 197,117	\$ 207,289	\$ 10,172
Interest.....	90,590	87,860	(2,730)
Total revenues.....	<u>287,707</u>	<u>295,149</u>	<u>7,442</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	235,000	235,000	-
Interest and fiscal charges .....	69,426	69,426	-
Total expenditures.....	<u>304,426</u>	<u>304,426</u>	<u>-</u>
Excess of revenues under expenditures.....	(16,719)	(9,277)	7,442
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	(19,631)	(19,631)	-
Net change in fund balance.....	(36,350)	(28,908)	7,442
Fund balance - beginning of year.....	148,565	148,565	-
Fund balance - end of year.....	<u>\$ 112,215</u>	<u>\$ 119,657</u>	<u>\$ 7,442</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Property taxes.....	\$ 179,100	\$ 178,400	\$ (700)
Rent.....	533,546	467,929	(65,617)
Total revenues.....	<u>712,646</u>	<u>646,329</u>	<u>(66,317)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	2,690,000	2,690,000	-
Interest and fiscal charges .....	589,045	589,045	-
Total expenditures.....	<u>3,279,045</u>	<u>3,279,045</u>	<u>-</u>
Excess of revenues under expenditures.....	<u>(2,566,399)</u>	<u>(2,632,716)</u>	<u>(66,317)</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from interfund activity notes.....	1,390,000	1,370,000	(20,000)
Operating transfers in.....	1,193,267	1,253,485	60,218
Total other financing sources.....	<u>2,583,267</u>	<u>2,623,485</u>	<u>40,218</u>
Net change in fund balance.....	16,868	(9,231)	(26,099)
Fund balance - beginning of year.....	<u>383,375</u>	<u>383,375</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 400,243</u>	<u>\$ 374,144</u>	<u>\$ (26,099)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Rent.....	\$ 18,000	\$ 22,578	\$ 4,578
<b>EXPENDITURES</b>			
Debt service:			
Principal Retirement .....	39,318	39,318	-
Interest and fiscal charges .....	10,576	10,576	-
Total expenditures.....	49,894	49,894	-
Net change in fund balance.....	(31,894)	(27,316)	4,578
Fund balance - beginning of year .....	44,400	44,400	-
Fund balance - end of year .....	<u>\$ 12,506</u>	<u>\$ 17,084</u>	<u>\$ 4,578</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 42,490	\$ 42,490	\$ -
Interest.....	15,750	6,638	(9,112)
Total revenues.....	<u>58,240</u>	<u>49,128</u>	<u>(9,112)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	1,181,287	1,181,287	-
Interest and fiscal charges .....	598,953	593,210	5,743
Total expenditures.....	<u>1,780,240</u>	<u>1,774,497</u>	<u>5,743</u>
Excess of revenues under expenditures.....	(1,722,000)	(1,725,369)	(3,369)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	1,527,365	1,515,915	(11,450)
Net change in fund balance.....	(194,635)	(209,454)	(14,819)
Fund balance - beginning of year.....	19,257	19,257	-
Prior year encumbrances appropriated.....	252,875	252,875	-
Fund balance - end of year.....	<u>\$ 77,497</u>	<u>\$ 62,678</u>	<u>\$ (14,819)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 42,489	\$ 42,489	\$ -
Interest.....	11,500	5,054	(6,446)
Total revenues.....	<u>53,989</u>	<u>47,543</u>	<u>(6,446)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	682,500	682,500	-
Interest and fiscal charges .....	446,375	446,375	-
Total expenditures.....	<u>1,128,875</u>	<u>1,128,875</u>	<u>-</u>
Excess of revenues under expenditures.....	<u>(1,074,886)</u>	<u>(1,081,332)</u>	<u>(6,446)</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	<u>1,043,925</u>	<u>1,070,134</u>	<u>26,209</u>
Net change in fund balance.....	(30,961)	(11,198)	19,763
Fund balance - beginning of year.....	<u>86,742</u>	<u>86,742</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 55,781</u>	<u>\$ 75,544</u>	<u>\$ 19,763</u>

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## Nonmajor Capital Projects Funds

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

Airport Construction Fund	To account for state and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.
Developmental Disabilities Facilities Fund	To account for revenue received from a state grant for major renovation work at the Adult Program Center.
Mental Health and Developmental Disabilities Complex Fund	To account for fees collected for the use of the rooms within the complex to pay for improvements to the complex.
Airport Hangar Construction Fund	To account for hangar rents; used for the construction of new hangars at the Fairfield County Airport. For budgetary reporting, this fund's activity was shown in the General Obligation Bond Retirement Debt Service Fund.
Road and Bridge Construction Fund	To account for the state and federal grants and local matches to improve targeted road and bridges of the County.
Permanent Improvement Fund	To account for transfers from the General Fund and various expenditures relating to various permanent improvement projects.
Liberty Center County Services Complex Fund	To account for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex. This fund had no cash activity or budget during 2011; therefore, there is no budgetary schedule presented.
Financial Management Information System Fund	To account for transfers in for the purchase and installation of a new computer system for the County.
Clerk of Courts Remodeling Fund	To account for the remodeling of the third and fourth floor office space of the courts building. This fund had no cash activity or budget during 2011; therefore, there is no budgetary schedule presented.
Emergency Management Renovations Fund	To account for grant monies used for the purchase of a generator and the remodeling of the first floor of the Job and Family Services building for office space to be used by the Emergency Management Department. This fund had no balance sheet presentation for 2011.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2011

	<b>Airport Construction Fund</b>	<b>Developmental Disabilities Facilities Fund</b>	<b>Mental Health and Developmental Disabilities Complex Fund</b>	<b>Airport Hangar Construction Fund</b>
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 155,582	\$ 422,437	\$ 40,822	\$ -
Intergovernmental receivable.....	62,702	-	-	-
Total assets.....	<u>\$ 218,284</u>	<u>\$ 422,437</u>	<u>\$ 40,822</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ -	\$ 732	\$ -	\$ -
Contracts payable.....	28,327	15,220	-	-
Retainage payable.....	76,328	11,400	-	-
Interfund payable.....	3,703	-	-	1,393,376
Deferred revenue.....	19,275	-	-	-
Total liabilities.....	<u>127,633</u>	<u>27,352</u>	<u>-</u>	<u>1,393,376</u>
<b>FUND BALANCES</b>				
Restricted .....	90,651	-	-	-
Committed .....	-	395,085	40,822	-
Assigned .....	-	-	-	-
Unassigned (deficit) .....	-	-	-	(1,393,376)
Total fund balances (deficits).....	<u>90,651</u>	<u>395,085</u>	<u>40,822</u>	<u>(1,393,376)</u>
Total liabilities and fund balances.....	<u>\$ 218,284</u>	<u>\$ 422,437</u>	<u>\$ 40,822</u>	<u>\$ -</u>

<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>	<b>Liberty Center County Services Complex Fund</b>	<b>Financial Management Information System Fund</b>	<b>Clerk of Courts Remodeling Fund</b>	<b>Totals</b>
\$ 178,592	\$ 413,324	\$ 28,145	\$ 50,269	\$ 240	\$ 1,289,411
79,640	-	-	-	-	142,342
<u>\$ 258,232</u>	<u>\$ 413,324</u>	<u>\$ 28,145</u>	<u>\$ 50,269</u>	<u>\$ 240</u>	<u>\$ 1,431,753</u>
\$ -	\$ -	\$ -	\$ 12,562	\$ -	\$ 13,294
137,119	20,000	-	-	-	200,666
29,608	-	-	-	-	117,336
-	-	-	-	-	1,397,079
79,640	-	-	-	-	98,915
<u>246,367</u>	<u>20,000</u>	<u>-</u>	<u>12,562</u>	<u>-</u>	<u>1,827,290</u>
11,865	-	-	-	-	102,516
-	233,633	28,145	37,707	240	735,632
-	159,691	-	-	-	159,691
-	-	-	-	-	(1,393,376)
<u>11,865</u>	<u>393,324</u>	<u>28,145</u>	<u>37,707</u>	<u>240</u>	<u>(395,537)</u>
<u>\$ 258,232</u>	<u>\$ 413,324</u>	<u>\$ 28,145</u>	<u>\$ 50,269</u>	<u>\$ 240</u>	<u>\$ 1,431,753</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS**  
For the Year Ended December 31, 2011

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
<b>REVENUES</b>				
Charges for services.....	\$ -	\$ -	\$ 3,142	\$ -
Intergovernmental.....	1,087,964	-	-	-
Total revenues.....	1,087,964	-	3,142	-
<b>EXPENDITURES</b>				
Capital outlay.....	1,124,419	294,502	7,705	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	24,787
Total expenditures.....	1,124,419	294,502	7,705	24,787
Excess of revenues under expenditures .....	(36,455)	(294,502)	(4,563)	(24,787)
<b>OTHER FINANCING SOURCES</b>				
Loans received .....	10,268	-	-	-
Transfers in .....	57,384	118,723	-	47,105
Total other financing sources .....	67,652	118,723	-	47,105
Net changes in fund balances.....	31,197	(175,779)	(4,563)	22,318
Fund balances (deficit) - beginning of year .....	59,454	570,864	45,385	(1,415,694)
Fund balances (deficit) - end of year .....	\$ 90,651	\$ 395,085	\$ 40,822	\$ (1,393,376)

<b>Road and Bridge Construction Fund</b>	<b>Permanent Improvement Fund</b>	<b>Liberty Center County Services Complex Fund</b>	<b>Financial Management Information System Fund</b>	<b>Clerk of Courts Remodeling Fund</b>	<b>Emergency Management Renovations Fund</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ 43,901	\$ -	\$ -	\$ 47,043
386,285	-	-	-	-	-	1,474,249
386,285	-	-	43,901	-	-	1,521,292
695,036	260,809	-	79,004	-	3,720	2,465,195
-	-	-	55,986	-	-	55,986
-	-	-	-	-	-	24,787
695,036	260,809	-	134,990	-	3,720	2,545,968
(308,751)	(260,809)	-	(91,089)	-	(3,720)	(1,024,676)
-	-	-	-	-	-	10,268
211,880	250,000	-	114,914	-	-	800,006
211,880	250,000	-	114,914	-	-	810,274
(96,871)	(10,809)	-	23,825	-	(3,720)	(214,402)
108,736	404,133	28,145	13,882	240	3,720	(181,135)
\$ 11,865	\$ 393,324	\$ 28,145	\$ 37,707	\$ 240	\$ -	\$ (395,537)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 1,444,655	\$ 1,075,557	\$ (369,098)
<b>EXPENDITURES</b>			
Current:			
Conservation and recreation:			
Airport Construction:			
Contractual services .....	2,304	-	2,304
Capital outlay .....	1,514,009	1,053,970	460,039
Total expenditures.....	1,516,313	1,053,970	462,343
Excess of revenues over (under) expenditures.....	(71,658)	21,587	93,245
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of loans.....	10,268	10,268	-
Advances in.....	-	487,494	487,494
Advances out.....	-	(721,756)	(721,756)
Operating transfers in.....	57,384	57,384	-
Total other financing sources (uses).....	67,652	(166,610)	(234,262)
Net change in fund balance.....	(4,006)	(145,023)	(141,017)
Fund balance - beginning of year.....	300,605	300,605	-
Fund balance - end of year.....	<u>\$ 296,599</u>	<u>\$ 155,582</u>	<u>\$ (141,017)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Health:			
Developmental disabilities facilities:			
Capital outlay .....	<u>303,000</u>	<u>296,958</u>	<u>6,042</u>
Excess of revenues under expenditures.....	(303,000)	(296,958)	6,042
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	<u>118,723</u>	<u>118,723</u>	<u>-</u>
Net change in fund balance.....	(184,277)	(178,235)	6,042
Fund balance - beginning of year.....	<u>570,864</u>	<u>570,864</u>	<u>-</u>
Fund balance - end of year.....	<u>\$ 386,587</u>	<u>\$ 392,629</u>	<u>\$ 6,042</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 3,000	\$ 3,142	\$ 142
<b>EXPENDITURES</b>			
Current:			
Health:			
Mental health and developmental disabilities complex:			
Materials and supplies .....	1,000	-	1,000
Contractual services .....	7,500	-	7,500
Capital outlay .....	7,705	7,705	-
Total expenditures.....	16,205	7,705	8,500
Net change in fund balance.....	(13,205)	(4,563)	8,642
Fund balance - beginning of year.....	45,385	45,385	-
Fund balance - end of year.....	<u>\$ 32,180</u>	<u>\$ 40,822</u>	<u>\$ 8,642</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 406,584	\$ 404,301	\$ (2,283)
<b>EXPENDITURES</b>			
Current:			
Public works:			
Road and Bridge Construction:			
Capital outlay .....	658,449	656,166	2,283
Excess of revenues under expenditures.....	(251,865)	(251,865)	-
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	211,880	211,880	-
Net change in fund balance.....	(39,985)	(39,985)	-
Fund balance - beginning of year.....	86,889	86,889	-
Prior year encumbrances appropriated.....	41,942	41,942	-
Fund balance - end of year.....	<u>\$ 88,846</u>	<u>\$ 88,846</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Permanent improvement:			
Capital outlay .....	606,000	570,606	35,394
Excess of revenues under expenditures.....	(606,000)	(570,606)	35,394
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	250,000	250,000	-
Net change in fund balance.....	(356,000)	(320,606)	35,394
Fund balance - beginning of year.....	442,499	442,499	-
Prior year encumbrances appropriated.....	37,798	37,798	-
Fund balance - end of year.....	<u>\$ 124,297</u>	<u>\$ 159,691</u>	<u>\$ 35,394</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services .....	\$ 74,362	\$ 43,901	\$ (30,461)
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Financial Management Information System:			
Contractual services .....	8,000	3,890	4,110
Capital outlay .....	164,435	131,476	32,959
Total expenditures .....	172,435	135,366	37,069
Excess of revenues under expenditures .....	(98,073)	(91,465)	6,608
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in .....	119,173	114,914	(4,259)
Net change in fund balance .....	21,100	23,449	2,349
Fund balance - beginning of year .....	13,882	13,882	-
Fund balance - end of year .....	<u>\$ 34,982</u>	<u>\$ 37,331</u>	<u>\$ 2,349</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 103,749	\$ 103,749	\$ -
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Emergency management renovations:			
Capital outlay .....	149	149	-
Excess of revenues over expenditures.....	103,600	103,600	-
<b>OTHER FINANCING USES</b>			
Advances out.....	-	(103,749)	(103,749)
Net change in fund balance.....	103,600	(149)	(103,749)
Fund balance - beginning of year.....	149	149	-
Fund balance - end of year.....	<u>\$ 103,749</u>	<u>\$ -</u>	<u>\$ (103,749)</u>

## Enterprise Funds

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

The following are included in enterprise funds:

Sewer Fund	To account for sewer services provided to individuals and commercial users. For GAAP reporting purposes, the Sewer Debt Service Fund was combined and reported as a part of this fund.
Water Fund	To account for water services provided to individuals and commercial users. For GAAP reporting purposes, the Water Debt Service Fund was combined and reported as a part of this fund.
Airport Fuel Operations Fund	To account for the collection of fuel sales at the airport and expenditures related to the upkeep and operation of the fuel tanks and purchases of fuel.

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 3,821,700	\$ 3,396,204	\$ (425,496)
Tap-in fees.....	85,000	104,418	19,418
Penalties.....	41,000	38,079	(2,921)
Deposits.....	8,000	17,000	9,000
Special assessments.....	-	3,352	3,352
Other non-operating revenues.....	1,910	43,353	41,443
Interest.....	12,900	24,824	11,924
Total revenues.....	<u>3,970,510</u>	<u>3,627,230</u>	<u>(343,280)</u>
<b>EXPENSES</b>			
Personal services.....	616,130	535,933	80,197
Fringe benefits.....	211,230	202,832	8,398
Contractual services.....	2,199,851	1,360,299	839,552
Materials and supplies.....	287,086	185,736	101,350
Deposits.....	17,500	15,500	2,000
Other operating expenses.....	10,000	3,712	6,288
Capital outlay.....	1,757,331	1,622,569	134,762
Total expenses.....	<u>5,099,128</u>	<u>3,926,581</u>	<u>1,172,547</u>
Excess of revenues under expenses.....	(1,128,618)	(299,351)	829,267
Operating transfers out.....	(1,641,336)	(1,515,914)	125,422
Excess of revenues under expenses and operating transfers .....	(2,769,954)	(1,815,265)	954,689
Fund equity - beginning of year.....	4,958,145	4,958,145	-
Prior year encumbrances appropriated.....	563,932	563,932	-
Fund equity - end of year.....	<u>\$ 2,752,123</u>	<u>\$ 3,706,812</u>	<u>\$ 954,689</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER FUND

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 2,582,350	\$ 2,481,470	\$ (100,880)
Tap-in fees.....	20,000	261,650	241,650
Penalties.....	27,500	27,782	282
Special assessments.....	200	3,389	3,189
Grants.....	26,000	-	(26,000)
Other non-operating revenues.....	22,359	33,963	11,604
Interest.....	4,876	17,031	12,155
Total revenues.....	<u>2,683,285</u>	<u>2,825,285</u>	<u>142,000</u>
<b>EXPENSES</b>			
Personal services.....	521,340	429,643	91,697
Fringe benefits.....	193,859	166,431	27,428
Contractual services.....	1,036,656	836,175	200,481
Materials and supplies.....	500,742	482,629	18,113
Other operating expenses.....	5,000	3,058	1,942
Capital outlay.....	1,629,431	1,615,447	13,984
Total expenses.....	<u>3,887,028</u>	<u>3,533,383</u>	<u>353,645</u>
Excess of revenues under expenses.....	(1,203,743)	(708,098)	495,645
Operating transfers in.....	20,691	-	(20,691)
Operating transfers out.....	(1,173,875)	(1,070,134)	103,741
Excess of revenues under expenses and operating transfers .....	(2,356,927)	(1,778,232)	578,695
Fund equity - beginning of year.....	3,767,503	3,767,503	-
Prior year encumbrances appropriated.....	377,226	377,226	-
Fund equity - end of year.....	<u>\$ 1,787,802</u>	<u>\$ 2,366,497</u>	<u>\$ 578,695</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 210,000	\$ 223,125	\$ 13,125
<b>EXPENSES</b>			
Contractual services.....	22,500	21,572	928
Materials and supplies.....	227,500	215,000	12,500
Total expenses.....	250,000	236,572	13,428
Excess of revenues under expenses.....	(40,000)	(13,447)	26,553
Operating transfers in.....	40,000	40,000	-
Excess of revenues over expenses and operating transfers .....	-	26,553	26,553
Fund equity - beginning of year.....	-	-	-
Fund equity - end of year.....	\$ -	\$ 26,553	\$ 26,553

## Agency Funds

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

The following are included in agency funds:

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

(continued)

## Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First Fund	To account for state grant revenues and expenditures of the Fairfield County Family, Adult, and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent of the Council.
Alimony and Child Support Fund	To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.
Multi-County Juvenile Detention District Fund	To account for the system's construction costs of a multi-county juvenile detention center.
Fairfield-Hocking Major Crimes Investigation Unit Fund	To account for the funds of the Fairfield-Hocking Major Crimes Investigation Unit. The County Auditor is the fiscal agent for the Unit.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
Indigent Defense Fund	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.

(continued)

## Agency Funds (continued)

Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.

# Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>FAIRFIELD DEPARTMENT OF HEALTH FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 329,753	\$ 2,981,248	\$ 2,852,952	\$ 458,049
Accounts receivable .....	43,001	31,114	43,001	31,114
External party receivable .....	668	529	668	529
Total assets .....	<u>\$ 373,422</u>	<u>\$ 3,012,891</u>	<u>\$ 2,896,621</u>	<u>\$ 489,692</u>
<b>Liabilities</b>				
External party payable .....	\$ 63,766	\$ -	\$ 3,143	\$ 60,623
Due to others .....	309,656	3,012,891	2,893,478	429,069
Total liabilities .....	<u>\$ 373,422</u>	<u>\$ 3,012,891</u>	<u>\$ 2,896,621</u>	<u>\$ 489,692</u>
<b>COUNTY HOTEL LODGING FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 212,428	\$ 212,428	\$ -
Lodging taxes receivable .....	48,247	50,145	48,247	50,145
Total assets .....	<u>\$ 48,247</u>	<u>\$ 262,573</u>	<u>\$ 260,675</u>	<u>\$ 50,145</u>
<b>Liabilities</b>				
Due to others .....	\$ 48,247	\$ 262,573	\$ 260,675	\$ 50,145
Total liabilities .....	<u>\$ 48,247</u>	<u>\$ 262,573</u>	<u>\$ 260,675</u>	<u>\$ 50,145</u>
<b>SOIL AND WATER FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 123,582	\$ 541,404	\$ 516,078	\$ 148,908
Total assets .....	<u>\$ 123,582</u>	<u>\$ 541,404</u>	<u>\$ 516,078</u>	<u>\$ 148,908</u>
<b>Liabilities</b>				
Due to others .....	\$ 123,582	\$ 541,404	\$ 516,078	\$ 148,908
Total liabilities .....	<u>\$ 123,582</u>	<u>\$ 541,404</u>	<u>\$ 516,078</u>	<u>\$ 148,908</u>
<b>REGIONAL PLANNING FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 399,151	\$ 459,322	\$ 389,833	\$ 468,640
External party receivable .....	700	-	700	-
Total assets .....	<u>\$ 399,851</u>	<u>\$ 459,322</u>	<u>\$ 390,533</u>	<u>\$ 468,640</u>
<b>Liabilities</b>				
Due to others .....	\$ 399,851	\$ 459,322	\$ 390,533	\$ 468,640
Total liabilities .....	<u>\$ 399,851</u>	<u>\$ 459,322</u>	<u>\$ 390,533</u>	<u>\$ 468,640</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>UNDIVIDED INHERITANCE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 427,224	\$ 2,879,098	\$ 2,565,997	\$ 740,325
Total assets .....	<u>\$ 427,224</u>	<u>\$ 2,879,098</u>	<u>\$ 2,565,997</u>	<u>\$ 740,325</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 427,224	\$ 2,879,098	\$ 2,565,997	\$ 740,325
Total liabilities .....	<u>\$ 427,224</u>	<u>\$ 2,879,098</u>	<u>\$ 2,565,997</u>	<u>\$ 740,325</u>
<b>UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 3,456,240	\$ 138,061,271	\$ 138,138,058	\$ 3,379,453
Property and other taxes receivable .....	135,328,273	145,250,765	135,328,273	145,250,765
Accounts receivable .....	9,706	15,885	9,706	15,885
Intergovernmental receivable .....	7,981,201	8,340,193	7,981,201	8,340,193
Tax increment financing receivable .....	3,827,764	4,144,543	3,827,764	4,144,543
Total assets .....	<u>\$ 150,603,184</u>	<u>\$ 295,812,657</u>	<u>\$ 285,285,002</u>	<u>\$ 161,130,839</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 150,603,184	\$ 295,812,657	\$ 285,285,002	\$ 161,130,839
Total liabilities .....	<u>\$ 150,603,184</u>	<u>\$ 295,812,657</u>	<u>\$ 285,285,002</u>	<u>\$ 161,130,839</u>
<b>UNDIVIDED AUTOMOBILE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 1,277,733	\$ 1,277,733	\$ -
Intergovernmental receivable .....	391,936	400,293	391,936	400,293
Total assets .....	<u>\$ 391,936</u>	<u>\$ 1,678,026</u>	<u>\$ 1,669,669</u>	<u>\$ 400,293</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 391,936	\$ 1,678,026	\$ 1,669,669	\$ 400,293
Total liabilities .....	<u>\$ 391,936</u>	<u>\$ 1,678,026</u>	<u>\$ 1,669,669</u>	<u>\$ 400,293</u>
<b>UNDIVIDED TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 49,335	\$ 137,196,139	\$ 137,128,867	\$ 116,607
Accounts receivable .....	462,251	630,671	462,251	630,671
Special assessments receivable .....	3,680,265	3,446,326	3,680,265	3,446,326
Total assets .....	<u>\$ 4,191,851</u>	<u>\$ 141,273,136</u>	<u>\$ 141,271,383</u>	<u>\$ 4,193,604</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 4,191,851	\$ 141,273,136	\$ 141,271,383	\$ 4,193,604
Total liabilities .....	<u>\$ 4,191,851</u>	<u>\$ 141,273,136</u>	<u>\$ 141,271,383</u>	<u>\$ 4,193,604</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>OHIO ELECTIONS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 2,560	\$ 1,910	\$ 650
Total assets .....	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ 1,910</u>	<u>\$ 650</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ -	\$ 2,560	\$ 1,910	\$ 650
Total liabilities .....	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ 1,910</u>	<u>\$ 650</u>
<b>UNDIVIDED LOCAL TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 3,073,924	\$ 3,073,924	\$ -
Intergovernmental receivable .....	1,495,675	1,258,503	1,495,675	1,258,503
Total assets .....	<u>\$ 1,495,675</u>	<u>\$ 4,332,427</u>	<u>\$ 4,569,599</u>	<u>\$ 1,258,503</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 1,495,675	\$ 4,332,427	\$ 4,569,599	\$ 1,258,503
Total liabilities .....	<u>\$ 1,495,675</u>	<u>\$ 4,332,427</u>	<u>\$ 4,569,599</u>	<u>\$ 1,258,503</u>
<b>TOWNSHIP GASOLINE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 76,383	\$ 1,270,787	\$ 1,347,170	\$ -
Intergovernmental receivable .....	644,947	607,947	644,947	607,947
Total assets .....	<u>\$ 721,330</u>	<u>\$ 1,878,734</u>	<u>\$ 1,992,117</u>	<u>\$ 607,947</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 721,330	\$ 1,878,734	\$ 1,992,117	\$ 607,947
Total liabilities .....	<u>\$ 721,330</u>	<u>\$ 1,878,734</u>	<u>\$ 1,992,117</u>	<u>\$ 607,947</u>
<b>LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 3,500,215	\$ 3,500,215	\$ -
Intergovernmental receivable .....	1,896,807	1,760,495	1,896,807	1,760,495
Total assets .....	<u>\$ 1,896,807</u>	<u>\$ 5,260,710</u>	<u>\$ 5,397,022</u>	<u>\$ 1,760,495</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 1,896,807	\$ 5,260,710	\$ 5,397,022	\$ 1,760,495
Total liabilities .....	<u>\$ 1,896,807</u>	<u>\$ 5,260,710</u>	<u>\$ 5,397,022</u>	<u>\$ 1,760,495</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>LAW ENFORCEMENT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 121,853	\$ 61,369	\$ 63,568	\$ 119,654
Total assets .....	<u>\$ 121,853</u>	<u>\$ 61,369</u>	<u>\$ 63,568</u>	<u>\$ 119,654</u>
<b>Liabilities</b>				
Due to others .....	\$ 121,853	\$ 61,369	\$ 63,568	\$ 119,654
Total liabilities .....	<u>\$ 121,853</u>	<u>\$ 61,369</u>	<u>\$ 63,568</u>	<u>\$ 119,654</u>
<b>FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 168,364	\$ 244,829	\$ 145,063	\$ 268,130
Intergovernmental receivable .....	27,947	23,305	27,947	23,305
Total assets .....	<u>\$ 196,311</u>	<u>\$ 268,134</u>	<u>\$ 173,010</u>	<u>\$ 291,435</u>
<b>Liabilities</b>				
External party payable .....	\$ -	\$ 33,692	\$ -	\$ 33,692
Due to others .....	196,311	234,442	173,010	257,743
Total liabilities .....	<u>\$ 196,311</u>	<u>\$ 268,134</u>	<u>\$ 173,010</u>	<u>\$ 291,435</u>
<b>PAYROLL AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 491,829	\$ 8,994,390	\$ 8,914,907	\$ 571,312
Total assets .....	<u>\$ 491,829</u>	<u>\$ 8,994,390</u>	<u>\$ 8,914,907</u>	<u>\$ 571,312</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 339,917	\$ 402,315	\$ 339,917	\$ 402,315
Due to others .....	151,912	8,592,075	8,574,990	168,997
Total liabilities .....	<u>\$ 491,829</u>	<u>\$ 8,994,390</u>	<u>\$ 8,914,907</u>	<u>\$ 571,312</u>
<b>COUNTY COURT AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 1,592,657	\$ 67,187,623	\$ 67,902,105	\$ 878,175
Accounts receivable .....	2,229,629	2,408,061	2,229,629	2,408,061
Total assets .....	<u>\$ 3,822,286</u>	<u>\$ 69,595,684</u>	<u>\$ 70,131,734</u>	<u>\$ 3,286,236</u>
<b>Liabilities</b>				
Due to others .....	\$ 3,822,286	\$ 69,595,684	\$ 70,131,734	\$ 3,286,236
Total liabilities .....	<u>\$ 3,822,286</u>	<u>\$ 69,595,684</u>	<u>\$ 70,131,734</u>	<u>\$ 3,286,236</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>SHERIFF AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 253,752	\$ 2,385,927	\$ 2,552,448	\$ 87,231
Total assets .....	<u>\$ 253,752</u>	<u>\$ 2,385,927</u>	<u>\$ 2,552,448</u>	<u>\$ 87,231</u>
<b>Liabilities</b>				
Due to others .....	\$ 253,752	\$ 2,385,927	\$ 2,552,448	\$ 87,231
Total liabilities .....	<u>\$ 253,752</u>	<u>\$ 2,385,927</u>	<u>\$ 2,552,448</u>	<u>\$ 87,231</u>
<b>INMATE AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 11,322	\$ 296,813	\$ 295,575	\$ 12,560
Total assets .....	<u>\$ 11,322</u>	<u>\$ 296,813</u>	<u>\$ 295,575</u>	<u>\$ 12,560</u>
<b>Liabilities</b>				
External party payable .....	\$ -	\$ 4,057	\$ -	\$ 4,057
Due to others .....	11,322	292,756	295,575	8,503
Total liabilities .....	<u>\$ 11,322</u>	<u>\$ 296,813</u>	<u>\$ 295,575</u>	<u>\$ 12,560</u>
<b>FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 287,420	\$ 1,191,060	\$ 1,308,563	\$ 169,917
External party receivable .....	-	57,474	-	57,474
Total assets .....	<u>\$ 287,420</u>	<u>\$ 1,248,534</u>	<u>\$ 1,308,563</u>	<u>\$ 227,391</u>
<b>Liabilities</b>				
External party payable .....	\$ -	\$ 24,332	\$ -	\$ 24,332
Due to others .....	287,420	1,224,202	1,308,563	203,059
Total liabilities .....	<u>\$ 287,420</u>	<u>\$ 1,248,534</u>	<u>\$ 1,308,563</u>	<u>\$ 227,391</u>
<b>ALIMONY AND CHILD SUPPORT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 6,180	\$ 726,711	\$ 717,639	\$ 15,252
Total assets .....	<u>\$ 6,180</u>	<u>\$ 726,711</u>	<u>\$ 717,639</u>	<u>\$ 15,252</u>
<b>Liabilities</b>				
Due to others .....	\$ 6,180	\$ 726,711	\$ 717,639	\$ 15,252
Total liabilities .....	<u>\$ 6,180</u>	<u>\$ 726,711</u>	<u>\$ 717,639</u>	<u>\$ 15,252</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 557,258	\$ 2,915,587	\$ 2,630,795	\$ 842,050
Total assets .....	<u>\$ 557,258</u>	<u>\$ 2,915,587</u>	<u>\$ 2,630,795</u>	<u>\$ 842,050</u>
<b>Liabilities</b>				
Due to others .....	557,258	2,915,587	2,630,795	842,050
Total liabilities .....	<u>\$ 557,258</u>	<u>\$ 2,915,587</u>	<u>\$ 2,630,795</u>	<u>\$ 842,050</u>
<b>FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 462,441	\$ 589,595	\$ 671,009	\$ 381,027
Cash and cash equivalents in segregated accounts .....	2,330	4,594	2,330	4,594
Total assets .....	<u>\$ 464,771</u>	<u>\$ 594,189</u>	<u>\$ 673,339</u>	<u>\$ 385,621</u>
<b>Liabilities</b>				
Due to others .....	\$ 464,771	\$ 594,189	\$ 673,339	\$ 385,621
Total liabilities .....	<u>\$ 464,771</u>	<u>\$ 594,189</u>	<u>\$ 673,339</u>	<u>\$ 385,621</u>
<b>RECORDER HOUSING TRUST FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 133,190	\$ 617,715	\$ 644,490	\$ 106,415
Cash and cash equivalents in segregated accounts .....	68,424	54,691	68,424	54,691
Total assets .....	<u>\$ 201,614</u>	<u>\$ 672,406</u>	<u>\$ 712,914</u>	<u>\$ 161,106</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 201,614	\$ 672,406	\$ 712,914	\$ 161,106
Total liabilities .....	<u>\$ 201,614</u>	<u>\$ 672,406</u>	<u>\$ 712,914</u>	<u>\$ 161,106</u>
<b>INDIGENT DEFENSE FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 6,815	\$ 22,488	\$ 24,261	\$ 5,042
Intergovernmental receivable .....	363	188	363	188
Total assets .....	<u>\$ 7,178</u>	<u>\$ 22,676</u>	<u>\$ 24,624</u>	<u>\$ 5,230</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 7,178	\$ 22,676	\$ 24,624	\$ 5,230
Total liabilities .....	<u>\$ 7,178</u>	<u>\$ 22,676</u>	<u>\$ 24,624</u>	<u>\$ 5,230</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2011

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2011</i>
<b>UNDIVIDED WIRELESS FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 100,000	\$ 198,086	\$ 198,086	\$ 100,000
Intergovernmental receivable .....	44,712	22,939	44,712	22,939
Total assets .....	<u>\$ 144,712</u>	<u>\$ 221,025</u>	<u>\$ 242,798</u>	<u>\$ 122,939</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 144,712	\$ 221,025	\$ 242,798	\$ 122,939
Total liabilities .....	<u>\$ 144,712</u>	<u>\$ 221,025</u>	<u>\$ 242,798</u>	<u>\$ 122,939</u>
<b>GREENFIELD WATER AND SEWER FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 71,684	\$ 929,535	\$ 921,141	\$ 80,078
Total assets .....	<u>\$ 71,684</u>	<u>\$ 929,535</u>	<u>\$ 921,141</u>	<u>\$ 80,078</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 71,684	\$ 929,535	\$ 921,141	\$ 80,078
Total liabilities .....	<u>\$ 71,684</u>	<u>\$ 929,535</u>	<u>\$ 921,141</u>	<u>\$ 80,078</u>
<b>FAIRFIELD 33 DEVELOPMENT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 22,316	\$ 196,040	\$ 177,788	\$ 40,568
Total assets .....	<u>\$ 22,316</u>	<u>\$ 196,040</u>	<u>\$ 177,788</u>	<u>\$ 40,568</u>
<b>Liabilities</b>				
Due to others .....	22,316	196,040	177,788	40,568
Total liabilities .....	<u>\$ 22,316</u>	<u>\$ 196,040</u>	<u>\$ 177,788</u>	<u>\$ 40,568</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 7,345,053	\$ 308,811,846	\$ 308,272,575	\$ 7,884,324
Cash and cash equivalents in segregated accounts .....	1,874,450	69,261,336	69,970,782	1,165,004
Receivables:				
Property taxes .....	135,328,273	145,250,765	135,328,273	145,250,765
Lodging taxes .....	48,247	50,145	48,247	50,145
Accounts .....	2,744,587	3,085,731	2,744,587	3,085,731
Special assessments .....	3,680,265	3,446,326	3,680,265	3,446,326
Intergovernmental .....	12,483,588	12,413,863	12,483,588	12,413,863
Tax increment financing receivable .....	3,827,764	4,144,543	3,827,764	4,144,543
External party receivable .....	1,368	58,003	1,368	58,003
Total assets .....	<u>\$ 167,333,595</u>	<u>\$ 546,522,558</u>	<u>\$ 536,357,449</u>	<u>\$ 177,498,704</u>
<b>Liabilities</b>				
External party payable .....	\$ 63,766	\$ 62,081	\$ 3,143	\$ 122,704
Intergovernmental payable .....	160,493,112	455,365,305	444,994,093	170,864,324
Due to others .....	6,776,717	91,095,172	91,360,213	6,511,676
Total liabilities .....	<u>\$ 167,333,595</u>	<u>\$ 546,522,558</u>	<u>\$ 536,357,449</u>	<u>\$ 177,498,704</u>

# Statistical Section

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# Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>216-231</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>232-254</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>255-262</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>263-265</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>266-272</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

# Fairfield County, Ohio

## NET ASSETS BY COMPONENT LAST NINE YEARS ACCRUAL BASIS OF ACCOUNTING

	2011	2010	2009	2008
Governmental activities:				
Invested In capital assets, net of related debt.....	\$ 162,697,179	\$ 163,090,151	\$ 162,064,907	\$ 163,111,804
Restricted for:				
Capital projects.....	820,766	868,793	786,465	827,240
Debt service.....	320,481	313,164	15,526	103,871
Other purposes.....	6,669,576	7,059,330	7,542,057	6,383,941
Real estate assessment.....	4,331,847	3,692,747	3,139,151	2,623,522
Road and bridge projects.....	6,811,231	6,619,079	7,476,522	6,977,651
Ditch maintenance.....	1,707,023	1,585,880	1,488,980	1,398,556
Developmental disabilities.....	12,933,467	12,169,322	11,254,755	9,767,977
Mental health.....	2,019,448	3,243,988	3,031,750	3,774,501
Children services.....	1,487,833	1,563,775	840,444	911,188
Child and adult protective services (4).....	1,615,454	1,212,131	-	-
Child support enforcement (1).....	817,016	46,744	672,656	496,263
Juvenile court services (1).....	3,311,593	3,295,677	1,496,369	1,687,644
Bridges and culverts.....	717,605	916,004	935,075	993,228
Older adult services (2).....	1,840,794	1,853,510	1,407,536	1,042,738
Youth services (2).....	568,520	358,072	663,264	832,156
Community Development Block Grant (3).....	1,577,258	1,451,363	1,522,458	-
Unrestricted.....	17,392,072	15,493,812	14,335,702	17,894,985
Total governmental activities net assets.....	227,639,163	224,833,542	218,673,617	218,827,265
Business-type activities:				
Invested In capital assets, net of related debt.....	35,887,252	35,001,789	34,245,459	32,757,780
Unrestricted.....	7,449,748	6,782,606	7,375,650	7,679,584
Total business-type activities net assets.....	43,337,000	41,784,395	41,621,109	40,437,364
Primary government:				
Invested In capital assets, net of related debt.....	198,584,431	198,091,940	196,310,366	195,869,584
Restricted for:				
Capital projects.....	820,766	868,793	786,465	827,240
Debt service.....	320,481	313,164	15,526	103,871
Other purposes.....	6,669,576	7,059,330	7,542,057	6,383,941
Real estate assessment.....	4,331,847	3,692,747	3,139,151	2,623,522
Road and bridge projects.....	6,811,231	6,619,079	7,476,522	6,977,651
Ditch maintenance.....	1,707,023	1,585,880	1,488,980	1,398,556
Developmental disabilities.....	12,933,467	12,169,322	11,254,755	9,767,977
Mental health.....	2,019,448	3,243,988	3,031,750	3,774,501
Children services.....	1,487,833	1,563,775	840,444	911,188
Child and adult protective services (4).....	1,615,454	1,212,131	-	-
Child support enforcement (1).....	817,016	46,744	672,656	496,263
Juvenile court services (1).....	3,311,593	3,295,677	1,496,369	1,687,644
Bridges and culverts.....	717,605	916,004	935,075	993,228
Older adult services (2).....	1,840,794	1,853,510	1,407,536	1,042,738
Youth services (2).....	568,520	358,072	663,264	832,156
Community Development Block Grant (3).....	1,577,258	1,451,363	1,522,458	-
Unrestricted.....	24,841,820	22,276,418	21,711,352	25,574,569
Total primary government net assets.....	\$ 270,976,163	\$ 266,617,937	\$ 260,294,726	\$ 259,264,629

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

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

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

(4) New classification in 2010 due to the passage of a new levy.

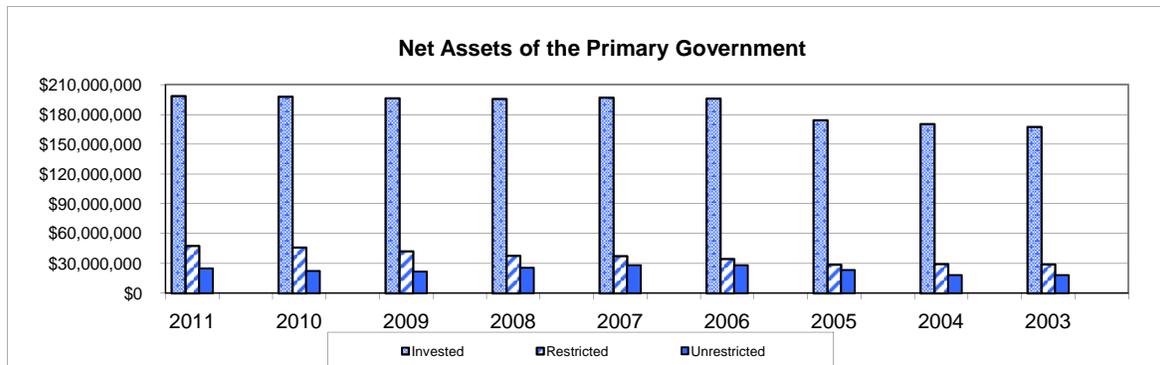


Table 1

	2007	2006	2005	2004	2003
\$	165,113,516	\$ 164,438,033	\$ 143,641,608	\$ 140,777,336	\$ 140,915,845
	652,463	1,159,697	1,838,478	1,952,737	2,258,728
	220,268	150,295	161,038	176,125	171,592
	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
	1,241,918	1,075,592	903,930	747,466	615,258
	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
	-	-	-	-	-
	1,081,428	-	-	-	-
	980,816	-	-	-	-
	845,299	1,170,210	1,258,341	1,069,020	908,219
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	20,369,904	19,914,138	15,310,178	10,792,316	11,750,076
	<u>222,825,819</u>	<u>218,898,817</u>	<u>187,901,510</u>	<u>181,109,386</u>	<u>181,702,682</u>
	31,899,484	31,679,391	30,697,180	29,557,875	26,470,367
	<u>7,698,141</u>	<u>8,110,297</u>	<u>7,898,436</u>	<u>7,338,970</u>	<u>6,595,085</u>
	<u>39,597,625</u>	<u>39,789,688</u>	<u>38,595,616</u>	<u>36,896,845</u>	<u>33,065,452</u>
	197,013,000	196,117,424	174,338,788	170,335,211	167,386,212
	652,463	1,159,697	1,838,478	1,952,737	2,258,728
	220,268	150,295	161,038	176,125	171,592
	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
	1,241,918	1,075,592	903,930	747,466	615,258
	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
	-	-	-	-	-
	1,081,428	-	-	-	-
	980,816	-	-	-	-
	845,299	1,170,210	1,258,341	1,069,020	908,219
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	28,068,045	28,024,435	23,208,614	18,131,286	18,345,161
\$	<u>262,423,444</u>	<u>\$ 258,688,505</u>	<u>\$ 226,497,126</u>	<u>\$ 218,006,231</u>	<u>\$ 214,768,134</u>

# Fairfield County, Ohio

## CHANGES IN NET ASSETS LAST NINE YEARS ACCRUAL BASIS OF ACCOUNTING

	2011	2010	2009	2008
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive .....	\$ 5,393,021	\$ 5,151,677	\$ 5,210,389	\$ 5,217,348
Judicial .....	2,738,653	2,656,148	2,070,108	1,997,878
Public safety .....	2,074,333	1,970,260	2,003,584	2,376,232
Public works .....	1,609,381	1,491,723	1,288,905	1,458,693
Health .....	1,306,799	1,116,406	1,129,009	1,168,662
Human services .....	3,995,605	3,821,310	5,490,535	3,709,786
Urban redevelopment and housing .....	847,207	2,959	4,630	2,249
Transportation .....	29,478	27,978	27,683	19,706
Subtotal charges for services .....	<u>17,994,477</u>	<u>16,238,461</u>	<u>17,224,843</u>	<u>15,950,554</u>
Operating grants, contributions, and interest:				
General government:				
Legislative and executive .....	12,731	37,899	23,650	18,477
Judicial .....	1,525,057	1,966,165	1,500,147	1,343,587
Public safety .....	1,428,612	1,566,275	1,383,869	1,477,505
Intergovernmental .....	185,135	178,676	58,200	81,932
Public works .....	5,887,915	5,709,201	5,767,228	5,895,707
Health .....	13,527,797	14,232,836	13,404,136	13,250,615
Intergovernmental .....	-	-	-	-
Human services .....	11,712,694	12,736,836	17,857,183	16,636,276
Urban redevelopment and housing .....	303,837	1,166,508	1,818,752	749,991
Intergovernmental .....	-	-	-	17,024
Transportation .....	-	15,065	-	-
Intergovernmental (1) .....	-	-	-	-
Subtotal operating grants, contributions, and interest .....	<u>34,583,778</u>	<u>37,609,461</u>	<u>41,813,165</u>	<u>39,471,114</u>
Capital grants, contributions, and interest:				
General government:				
Legislative and executive .....	-	58,560	-	5,499
Public safety .....	-	38,019	-	10,000
Public works (2) .....	465,925	1,404,234	1,138,556	755,247
Health .....	-	-	-	-
Transportation .....	1,117,136	425,338	116,233	-
Subtotal capital grants, contributions, and interest .....	<u>1,583,061</u>	<u>1,926,151</u>	<u>1,254,789</u>	<u>770,746</u>
Total governmental activities program revenues.....	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>
Business-type activities:				
Charges for services:				
Sewer .....	3,468,251	3,367,126	3,188,624	3,142,127
Water .....	2,527,082	2,577,710	2,406,358	2,394,160
Airport fuel operations (3) .....	237,175	-	-	-
Capital grants, contributions, and interest:				
Sewer .....	939,458	67,950	1,088,880	726,159
Water .....	528,637	56,900	884,404	643,590
Total business-type activities program revenues.....	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>
Total primary government program revenues.....	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>

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

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

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

Table 2

	2007	2006	2005	2004	2003
\$	5,311,440	\$ 5,602,488	\$ 5,365,999	\$ 4,220,146	\$ 5,222,668
	1,932,762	1,903,912	1,820,144	2,001,258	1,878,737
	2,302,174	2,239,329	1,931,279	2,299,676	1,365,752
	1,472,976	1,364,924	1,501,550	1,551,850	1,434,052
	1,286,269	1,477,659	1,198,815	953,486	1,009,623
	3,485,979	3,312,629	2,602,938	2,752,399	3,324,976
	-	-	-	-	-
	26,337	8,668	-	793,264	116,087
	15,817,937	15,909,609	14,420,725	14,572,079	14,351,895
	149,504	116,527	27,274	909,531	1,017,063
	794,745	1,239,248	495,611	449,492	434,042
	1,493,917	1,515,569	1,378,207	2,443,818	1,089,318
	90,849	273,169	-	-	-
	5,946,561	5,773,630	4,851,200	5,793,615	5,130,861
	12,578,905	12,391,947	12,508,344	10,903,718	11,058,800
	-	100,255	-	-	-
	17,931,374	14,848,386	12,903,494	12,113,259	11,473,991
	93,998	198,364	38,197	22,646	346,872
	441,661	528,937	-	-	-
	-	-	-	-	-
	-	-	720,780	252,853	517,613
	39,521,514	36,986,032	32,923,107	32,888,932	31,068,560
	3,306	-	1,397,696	206,050	1,307,329
	-	-	-	-	35,000
	1,494,345	23,398,474	2,709,161	2,934,087	3,588,426
	248,343	-	-	480,000	16,637
	126,742	185,094	284,521	200,172	148,069
	1,872,736	23,583,568	4,391,378	3,820,309	5,095,461
	57,212,187	76,479,209	51,735,210	51,281,320	50,515,916
	2,990,359	3,024,489	2,901,606	2,609,247	2,439,518
	2,381,556	2,188,228	2,200,479	2,041,766	1,869,470
	-	-	-	-	-
	323,496	859,879	1,121,324	1,517,252	1,548,309
	331,248	677,538	902,899	1,064,042	1,205,164
	6,026,659	6,750,134	7,126,308	7,232,307	7,062,461
\$	63,238,846	\$ 83,229,343	\$ 58,861,518	\$ 58,513,627	\$ 57,578,377

(continued)

# Fairfield County, Ohio

## CHANGES IN NET ASSETS LAST NINE YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Expenses</b>				
Governmental activities:				
General government:				
Legislative and executive .....	\$ 10,615,697	\$ 11,632,207	\$ 10,807,064	\$ 11,923,640
Intergovernmental .....	1,706,046	1,635,496	1,815,829	1,863,467
Judicial .....	6,734,352	6,469,930	5,964,528	5,538,194
Public safety .....	16,083,598	16,213,798	15,850,652	15,425,818
Intergovernmental .....	187,776	156,008	44,396	116,172
Public works .....	11,255,450	11,200,993	10,922,058	11,328,723
Health .....	25,822,853	24,015,477	23,695,239	24,730,141
Intergovernmental .....	-	-	-	-
Human services .....	22,064,098	21,510,978	26,811,254	27,517,647
Urban redevelopment and housing .....	835,485	1,358,860	358,921	102,906
Intergovernmental .....	197,158	269,026	353,036	111,049
Transportation .....	307,861	291,787	230,852	219,451
Intergovernmental (1) .....	-	-	-	-
Interest and fiscal charges .....	766,964	683,007	960,382	1,020,192
Total governmental activities expenses.....	<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>	<u>99,897,400</u>
Business-type activities:				
Sewer .....	3,358,333	3,060,231	3,655,152	3,424,048
Water .....	2,843,133	2,948,260	2,843,308	2,803,331
Airport fuel operations (2) .....	208,204	-	-	-
Total business-type activities expenses.....	<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>	<u>6,227,379</u>
Total primary government program expenses.....	<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>	<u>106,124,779</u>
<b>Net (expense)/revenue</b>				
Governmental Activities .....	(42,416,022)	(39,663,494)	(37,521,414)	(43,704,986)
Business-type activities .....	<u>1,290,933</u>	<u>61,195</u>	<u>1,069,806</u>	<u>678,657</u>
Total primary government net (expense) revenue .....	<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>

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

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

(Continued)

Table 2

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 11,025,250	\$ 10,028,288	\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
1,663,570	1,463,123	-	-	-
5,231,509	4,871,510	4,466,402	4,444,334	5,015,660
13,779,703	13,073,012	11,945,218	12,492,107	12,505,036
76,173	273,767	-	-	-
11,069,718	10,266,746	10,280,770	10,568,677	9,967,532
22,645,962	21,380,824	19,041,502	17,762,238	16,332,991
-	143,082	-	-	-
26,104,959	22,717,970	20,007,148	17,689,090	19,733,675
309,404	153,037	263,569	480,921	118,036
360,171	241,963	-	-	-
271,899	231,077	216,466	184,618	234,284
-	-	2,050,150	2,288,812	2,034,816
1,102,165	1,157,748	1,177,427	1,118,473	998,291
<u>93,640,483</u>	<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
3,591,749	3,091,816	3,082,582	2,788,141	2,713,123
2,838,938	2,638,192	2,511,231	2,230,436	2,224,401
-	-	-	-	-
<u>6,430,687</u>	<u>5,730,008</u>	<u>5,593,813</u>	<u>5,018,577</u>	<u>4,937,524</u>
<u>100,071,170</u>	<u>91,732,155</u>	<u>83,791,224</u>	<u>82,253,994</u>	<u>81,370,333</u>
(36,428,296)	(9,522,938)	(26,462,201)	(25,954,097)	(25,916,893)
<u>(404,028)</u>	<u>1,020,126</u>	<u>1,532,495</u>	<u>2,213,730</u>	<u>2,124,937</u>
\$ <u>(36,832,324)</u>	\$ <u>(8,502,812)</u>	\$ <u>(24,929,706)</u>	\$ <u>(23,740,367)</u>	\$ <u>(23,791,956)</u>

(continued)

Fairfield County, Ohio

**CHANGES IN NET ASSETS**

**LAST NINE YEARS**

**ACCRUAL BASIS OF ACCOUNTING**

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>General revenues and other changes in net assets</b>				
Governmental activities:				
Property taxes levied for:				
General purposes .....	\$ 7,445,374	\$ 7,488,581	\$ 7,422,296	\$ 7,416,439
Public works .....	1,252,904	1,230,093	1,208,984	1,202,570
Health .....	9,787,653	9,606,661	9,443,310	9,405,308
Human services .....	4,297,937	4,622,499	1,246,085	1,199,964
Permissive real property transfer taxes levied for general purposes .....	1,104,112	1,102,603	998,710	1,289,127
Lodging tax levied for public works .....	153,746	138,741	146,067	172,529
Sales taxes levied for general purposes .....	16,874,160	16,403,143	11,778,248	11,721,134
Grants and entitlements not restricted to specific programs.....	3,078,536	3,899,214	3,563,293	3,696,906
Unrestricted interest .....	473,819	715,339	930,709	2,748,397
Unrestricted contributions .....	-	-	-	-
Other .....	901,639	616,545	630,064	854,058
Total governmental activities.....	<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>	<u>39,706,432</u>
Business-type activities:				
Grants and entitlements not restricted to specific programs.....	-	-	6,162	-
Unrestricted interest .....	33,619	65,586	74,584	143,701
Gain on sale of capital assets .....	-	-	-	-
Other .....	79,816	36,505	33,193	17,381
Total business-type activities.....	<u>113,435</u>	<u>102,091</u>	<u>113,939</u>	<u>161,082</u>
Total primary government general revenues and other changes in net assets.....	<u>45,483,315</u>	<u>45,925,510</u>	<u>37,481,705</u>	<u>39,867,514</u>
<b>Increase (decrease) before transfers</b>				
Governmental activities.....	2,953,858	6,159,925	(153,648)	(3,998,554)
Business-type activities.....	1,404,368	163,286	1,183,745	839,739
Total primary government increase (decrease) before transfers.....	<u>4,358,226</u>	<u>6,323,211</u>	<u>1,030,097</u>	<u>(3,158,815)</u>
<b>Transfer in (out)</b>				
Governmental activities.....	(148,237)	-	-	-
Business-type activities.....	148,237	-	-	-
<b>Increase (decrease) after transfers</b>				
Governmental activities.....	2,805,621	6,159,925	(153,648)	(3,998,554)
Business-type activities.....	1,552,605	163,286	1,183,745	839,739
Total primary government increase (decrease) after transfers.....	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>

(Continued)

Table 2

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 6,975,248	\$ 7,056,521	\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
1,219,981	1,247,649	1,226,720	933,884	962,700
9,533,648	10,079,390	5,211,046	4,672,387	4,837,807
1,219,980	1,258,335	1,240,542	9,238	-
1,691,770	2,244,349	1,301,942	-	-
163,708	158,343	135,079	152,643	151,972
11,412,139	11,187,994	10,892,767	10,435,686	10,040,853
3,663,927	3,494,400	3,476,193	3,342,887	3,669,640
3,772,460	3,120,995	1,699,686	774,154	810,108
-	-	-	5,514	590,000
702,437	629,269	1,190,515	850,474	753,346
<u>40,355,298</u>	<u>40,477,245</u>	<u>33,254,325</u>	<u>26,842,572</u>	<u>27,622,071</u>
-	-	-	-	-
193,689	216,650	141,679	128,949	190,508
4,000	-	-	1,848	-
14,276	296	24,597	5,095	802
<u>211,965</u>	<u>216,946</u>	<u>166,276</u>	<u>135,892</u>	<u>191,310</u>
40,567,263	40,694,191	33,420,601	26,978,464	27,813,381
3,927,002	30,954,307	6,792,124	888,475	1,705,178
<u>(192,063)</u>	<u>1,237,072</u>	<u>1,698,771</u>	<u>2,349,622</u>	<u>2,316,247</u>
<u>3,734,939</u>	<u>32,191,379</u>	<u>8,490,895</u>	<u>3,238,097</u>	<u>4,021,425</u>
-	43,000	-	(1,481,771)	-
<u>-</u>	<u>(43,000)</u>	<u>-</u>	<u>1,481,771</u>	<u>-</u>
3,927,002	30,997,307	6,792,124	(593,296)	1,705,178
<u>(192,063)</u>	<u>1,194,072</u>	<u>1,698,771</u>	<u>3,831,393</u>	<u>2,316,247</u>
<u>\$ 3,734,939</u>	<u>\$ 32,191,379</u>	<u>\$ 8,490,895</u>	<u>\$ 3,238,097</u>	<u>\$ 4,021,425</u>

Fairfield County, Ohio

**PROGRAM REVENUES BY FUNCTION/PROGRAM  
LAST NINE YEARS  
ACCRUAL BASIS OF ACCOUNTING**

<i>Function/Program:</i>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Governmental Activities:				
General government:				
Legislative and executive .....	\$ 5,405,752	\$ 5,248,136	\$ 5,234,039	\$ 5,241,324
Judicial .....	4,263,710	4,622,313	3,570,255	3,341,465
Public safety.....	3,502,945	3,574,554	3,387,453	3,863,737
Intergovernmental .....	185,135	178,676	58,200	81,932
Public works .....	7,963,221	8,605,158	8,194,689	8,109,647
Health .....	14,834,596	15,349,242	14,533,145	14,419,277
Intergovernmental .....	-	-	-	-
Human services .....	15,708,299	16,558,146	23,347,718	20,346,062
Urban redevelopment and housing .....	1,151,044	1,169,467	1,823,382	752,240
Intergovernmental .....	-	-	-	17,024
Transportation .....	1,146,614	468,381	143,916	19,706
Intergovernmental (1) .....	-	-	-	-
Total Governmental Activities	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>
Business-Type Activities:				
Sewer.....	4,407,709	3,435,076	4,277,504	3,868,286
Water.....	3,055,719	2,634,610	3,290,762	3,037,750
Airport fuel operations (2).....	237,175	-	-	-
Total Business-Type Activities:	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>
Total Primary Government.....	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>

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

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

Table 3

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

# Fairfield County, Ohio

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund:				
Nonspendable.....	\$ 1,778,218	\$ 1,637,186	\$ -	\$ -
Restricted.....	-	-	-	-
Committed.....	348,551	169,099	-	-
Assigned.....	6,604,540	7,495,479	-	-
Unassigned.....	7,318,500	4,940,884	-	-
Reserved.....	-	-	1,235,917	1,844,284
Unreserved.....	-	-	9,830,204	13,860,629
Total General Fund.....	<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>	<u>15,704,913</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 764,436	\$ 1,010,923	\$ -	\$ -
Restricted.....	35,393,317	33,611,138	-	-
Committed.....	1,957,384	1,559,668	-	-
Assigned.....	159,691	404,133	-	-
Unassigned (deficit).....	(1,655,757)	(1,483,159)	-	-
Reserved.....	-	-	4,777,521	3,450,359
Unreserved, reported in:				
Special revenue funds.....	-	-	27,870,875	25,538,852
Debt service funds.....	-	-	536,102	629,638
Capital projects funds (deficit).....	-	-	1,172,227	1,403,544
Total All Other Governmental Funds.....	<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>	<u>31,022,393</u>
Total Governmental Funds.....	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>

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

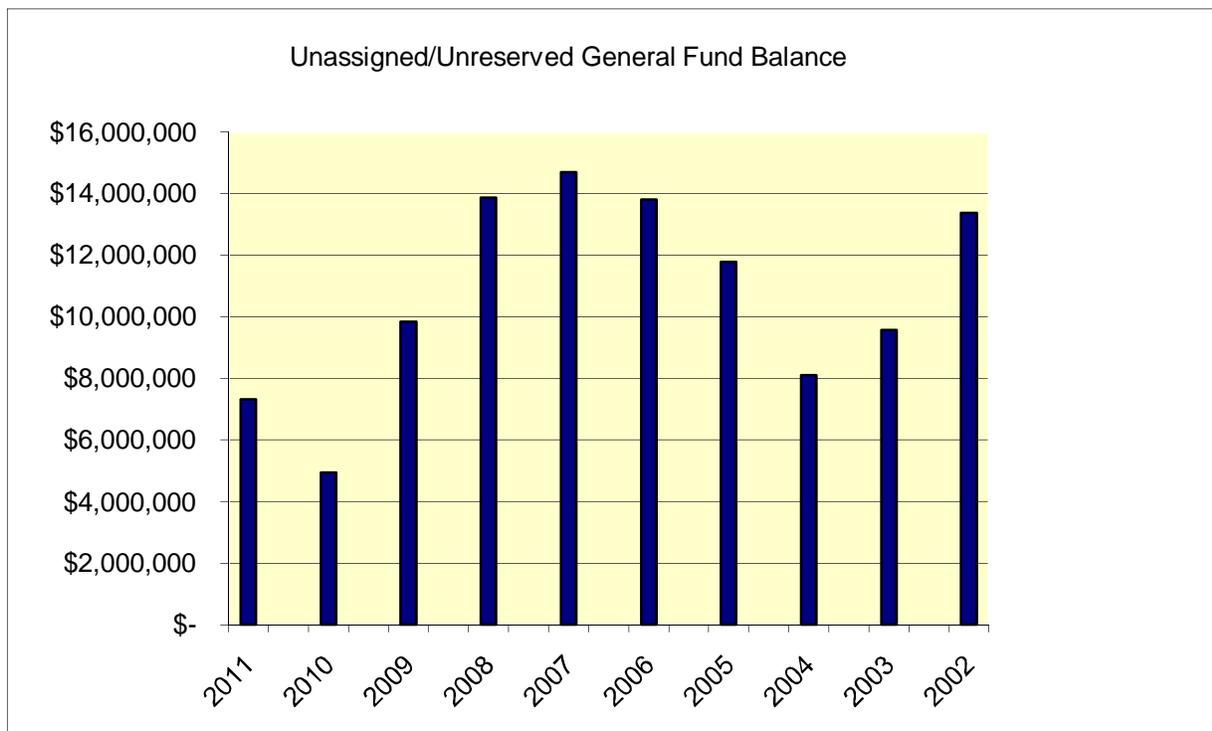


Table 4

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,043,170	1,431,109	909,277	837,679	1,335,868	1,351,746
<u>14,686,250</u>	<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>	<u>9,574,256</u>	<u>13,379,753</u>
<u>16,729,420</u>	<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>	<u>10,910,124</u>	<u>14,731,499</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,072,015	3,211,449	3,699,827	2,835,155	4,119,624	6,506,775
24,857,914	23,301,557	17,385,428	18,291,709	16,659,055	17,647,975
770,551	605,892	569,371	624,820	403,015	295,022
<u>1,346,381</u>	<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>	<u>601,389</u>	<u>184,215</u>
<u>31,046,861</u>	<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>	<u>21,783,083</u>	<u>24,633,987</u>
<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>	<u>\$ 32,693,207</u>	<u>\$ 39,365,486</u>

# Fairfield County, Ohio

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

	2011	2010	2009	2008
<b>REVENUES</b>				
Property taxes.....	\$ 22,649,542	\$ 22,224,992	\$ 18,909,608	\$ 19,099,538
Permissive real property transfer taxes.....	1,104,112	1,102,603	998,710	1,289,127
Lodging taxes.....	156,022	136,465	146,067	172,529
Sales taxes.....	16,824,829	15,898,127	11,786,428	11,682,312
Charges for services.....	14,131,437	13,566,309	14,432,844	13,265,367
Licenses and permits.....	467,265	459,658	471,322	486,760
Permissive motor vehicle license tax.....	1,104,776	1,105,986	1,083,036	1,077,623
Fines and forfeitures.....	294,501	369,437	279,193	268,201
Intergovernmental.....	39,734,038	43,896,829	44,864,648	44,205,958
Special assessments.....	318,100	375,502	465,379	425,017
Housing Rehabilitation.....	845,548	-	-	-
Interest.....	627,821	944,193	1,026,526	3,069,001
Rent.....	713,381	749,156	566,691	918,449
Donations.....	53,930	87,385	91,636	42,108
Other.....	911,487	611,974	628,939	847,523
Total revenues.....	<u>99,936,789</u>	<u>101,528,616</u>	<u>95,751,027</u>	<u>96,849,513</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	10,143,234	11,027,554	10,276,743	10,378,732
Judicial .....	6,618,875	6,454,113	5,876,583	5,406,384
Public safety .....	15,866,574	15,900,800	15,612,222	15,083,292
Public works .....	8,458,971	9,150,269	7,418,963	8,453,557
Health .....	25,789,011	24,221,277	23,610,364	24,475,257
Human services .....	21,706,586	21,402,599	26,512,877	27,217,704
Urban redevelopment and housing .....	835,485	1,358,860	358,921	102,906
Transportation .....	108,855	92,781	145,874	109,766
Other .....	21,898	59,696	58,686	198,310
Intergovernmental.....	2,130,719	2,060,530	2,213,261	2,090,688
Capital outlay.....	2,465,195	2,978,737	3,165,621	2,405,560
Debt service:				
Principal retirement .....	1,839,678	3,350,055	1,578,387	1,644,471
Interest and fiscal charges .....	710,722	690,510	960,679	1,017,971
Issuance costs .....	-	152,027	-	33,537
Total expenditures.....	<u>96,695,803</u>	<u>98,899,808</u>	<u>97,789,181</u>	<u>98,618,135</u>
Excess of revenues over (under) expenditures.....	<u>3,240,986</u>	<u>2,628,808</u>	<u>(2,038,154)</u>	<u>(1,768,622)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	67,275	94,969	36,338	208,499
Inception of capital lease.....	45,000	939,182	12,828	86,628
Notes issued.....	-	-	-	-
Loans received.....	10,268	101,101	684,528	-
Special assessments bonds received.....	-	-	-	-
Refunding bonds issued.....	-	10,535,000	-	1,895,000
General obligation bonds issued.....	-	-	-	-
Bond anticipation note issued.....	-	-	-	390,000
Current refunding bond anticipation note issued.....	-	-	1,390,000	1,000,000
Current refunding of bond anticipation note.....	-	-	(1,390,000)	(1,000,000)
Premium on notes.....	-	-	-	-
Premium on refunding bonds.....	-	340,091	-	31,087
Premium on bonds.....	-	-	-	-
Discount on bonds.....	-	-	-	-
Payment to refunded bond escrow agent.....	-	(10,716,646)	-	(1,891,567)
Transfers in.....	4,393,330	5,750,294	6,484,017	5,413,909
Transfers out.....	(4,433,330)	(5,750,294)	(6,484,017)	(5,413,909)
Total other financing sources (uses).....	<u>82,543</u>	<u>1,293,697</u>	<u>733,694</u>	<u>719,647</u>
Net change in fund balances.....	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>
Debt service as a percentage of noncapital expenditures .....	2.8%	4.4%	2.8%	2.9%

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

Table 5

2007	2006	2005	2004	2003	2002
\$ 18,943,143	\$ 19,235,471	\$ 14,047,233	\$ 11,564,883	\$ 11,592,210	\$ 11,641,863
1,691,770	2,244,349	1,301,942	-	-	-
167,674	157,635	134,719	157,067	144,650	123,996
11,444,458	11,011,732	10,863,623	10,339,538	9,978,566	9,988,804
12,794,070	12,904,506	11,443,068	11,380,449	11,260,956	9,805,185
407,148	354,008	341,418	312,767	266,537	238,861
1,078,219	1,065,557	1,043,178	1,029,050	996,516	984,484
310,210	387,317	392,966	460,660	480,196	545,753
43,743,164	43,917,447	39,321,004	38,702,542	37,730,470	33,572,302
436,663	455,333	518,377	352,028	344,343	299,684
-	-	-	-	-	-
3,923,793	3,145,388	1,788,639	862,565	988,185	1,932,138
876,798	1,041,168	982,115	950,776	950,953	764,661
92,318	20,264	25,986	92,568	33,745	16,310
709,090	654,021	1,133,291	855,408	742,845	727,655
<u>96,618,518</u>	<u>96,594,196</u>	<u>83,337,559</u>	<u>77,060,301</u>	<u>75,510,172</u>	<u>70,641,696</u>
9,870,745	9,432,808	8,336,858	9,656,646	9,159,276	8,079,937
5,090,548	4,845,489	4,330,643	4,546,465	5,015,337	4,167,677
13,224,689	12,861,129	11,767,637	12,989,646	12,431,906	9,686,102
7,747,435	7,104,435	7,389,359	7,365,280	7,695,997	5,004,435
22,670,081	21,161,528	18,685,165	17,631,840	16,364,307	15,308,133
25,401,495	22,297,207	19,697,211	17,584,058	19,856,756	19,178,229
309,404	153,037	195,456	480,921	118,036	383,772
110,308	93,137	70,585	101,090	147,818	129,908
250,919	51,577	5,974	8,345	230,384	708,833
2,099,914	2,121,935	2,050,150	2,288,812	2,520,483	1,742,673
3,915,713	4,466,931	6,528,257	3,528,240	11,146,471	7,125,594
1,670,628	1,622,521	1,710,638	8,767,516	12,309,709	1,708,612
1,091,222	1,158,976	1,185,467	1,154,335	1,053,482	905,595
-	-	-	131,475	202,863	-
<u>93,453,101</u>	<u>87,370,710</u>	<u>81,953,400</u>	<u>86,234,669</u>	<u>98,252,825</u>	<u>74,129,500</u>
<u>3,165,417</u>	<u>9,223,486</u>	<u>1,384,159</u>	<u>(9,174,368)</u>	<u>(22,742,653)</u>	<u>(3,487,804)</u>
157,359	109,594	22,954	246,246	35,115	243,829
12,528	850,655	345,797	223,287	838,716	293,242
-	-	-	2,850,000	5,100,000	9,875,000
-	-	-	650,693	517,000	-
-	-	-	1,468,715	-	983,367
-	-	-	-	-	-
-	-	-	3,815,000	9,255,000	-
1,000,000	1,000,000	-	-	-	-
-	-	-	-	-	-
(1,000,000)	-	-	-	-	-
-	-	-	-	-	34,170
-	-	-	-	-	-
-	-	-	177,388	324,543	-
-	-	-	(7,065)	-	-
-	-	-	-	-	-
5,997,333	6,538,792	5,233,569	4,858,914	6,188,556	8,268,727
(5,997,333)	(6,495,792)	(5,233,569)	(6,340,685)	(6,188,556)	(9,376,740)
<u>169,887</u>	<u>2,003,249</u>	<u>368,751</u>	<u>7,942,493</u>	<u>16,070,374</u>	<u>10,321,595</u>
<u>\$ 3,335,304</u>	<u>\$ 11,226,735</u>	<u>\$ 1,752,910</u>	<u>\$ (1,231,875)</u>	<u>\$ (6,672,279)</u>	<u>\$ 6,833,791</u>
3.2%	3.5%	4.0%	12.3%	16.2%	3.9%

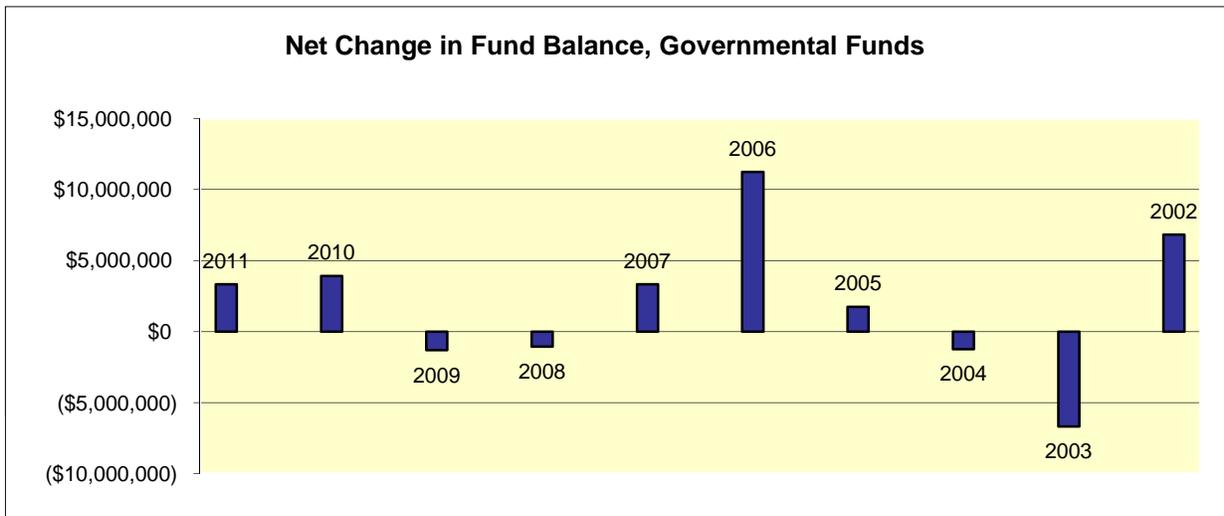
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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# Fairfield County, Ohio

## ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b><u>Real Property</u></b>				
Residential/Agriculture.....	\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300
Commercial/Industrial/Public Utility/Mineral.....	482,005,980	489,553,900	496,380,310	505,551,190
Assessed Valuation.....	3,075,108,290	3,136,058,990	3,124,218,690	3,099,252,490
Estimated True Value .....	8,786,023,686	8,960,168,543	8,926,339,114	8,855,007,114
<b><u>Public Utility</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	213,167,700	209,969,510	104,533,750	98,167,860
Estimated True Value .....	852,670,800	839,878,040	418,135,000	392,671,440
<b><u>General Business</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	-	1,889,870	3,759,920	39,963,057
Estimated True Value .....	-	37,797,400	37,599,200	639,408,912
<b><u>Total</u></b>				
Assessed Valuation.....	3,288,275,990	3,347,918,370	3,232,512,360	3,237,383,407
Estimated True Value .....	9,638,694,486	9,837,843,983	9,382,073,314	9,887,087,466
Assessed Value Ratio.....	34.12%	34.03%	34.45%	32.74%
Weighted Average Tax Rate.....	\$ 7.96	\$ 7.87	\$ 6.75	\$ 6.74

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

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Fairfield County Auditor's Office

Table 6

2007	2006	2005	2004	2003	2002
\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780	\$ 1,875,365,030	\$ 1,820,786,570
428,477,060	414,445,720	415,669,580	382,163,710	379,922,290	369,015,650
2,797,269,060	2,710,651,260	2,622,389,290	2,335,579,490	2,255,287,320	2,189,802,220
7,992,197,314	7,744,717,886	7,492,540,829	6,673,084,257	6,443,678,057	6,256,577,771
96,038,050	104,442,650	105,193,430	104,715,800	99,663,470	95,192,990
384,152,200	417,770,600	420,773,720	418,863,200	398,653,880	380,771,960
79,597,464	104,518,635	131,234,443	138,685,493	146,455,872	152,059,287
636,779,712	557,432,720	524,937,772	554,741,972	585,823,488	608,237,148
2,972,904,574	2,919,612,545	2,858,817,163	2,578,980,783	2,501,406,662	2,437,054,497
9,013,129,226	8,719,921,206	8,438,252,321	7,646,689,429	7,428,155,425	7,245,586,879
32.98%	33.48%	33.88%	33.73%	33.67%	33.64%
\$ 7.10	\$ 7.12	\$ 5.48	\$ 5.15	\$ 5.17	\$ 5.19

# Fairfield County, Ohio

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

	2011	2010	2009	2008
<b>Unvoted Millage</b>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<b>Voted Millage - By Levy</b>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.709685	0.691269	0.690733	0.691831
Commercial/Industrial/Public Utility/Mineral Real.....	0.687598	0.676855	0.655152	0.625151
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.797753	0.777050	0.776447	0.777682
Commercial/Industrial/Public Utility/Mineral Real.....	0.777989	0.765834	0.741278	0.707333
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.892494	1.843384	1.841954	1.844882
Commercial/Industrial/Public Utility/Mineral Real.....	1.833594	1.804946	1.747072	1.667068
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.433275	0.422032	0.421704	0.422375
Commercial/Industrial/Public Utility/Mineral Real.....	0.433660	0.426884	0.413196	0.394275
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.421704	0.422375
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.413196	0.394275
General Business/Public Utility Personal.....	0.000000	0.000000	0.500000	0.500000
2009 Senior Services.....				
Residential/Agricultural Real.....	0.500000	0.500000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.000000	0.000000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	1.000000	1.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	0.000000	0.000000
<b>Total Voted Millage - By Type of Property</b>				
Residential/Agricultural Real.....	5.333207	5.233735	4.152542	4.159145
Commercial/Industrial/Public Utility/Mineral Real.....	5.232841	5.174519	3.969894	3.788102
General Business/Public Utility Personal.....	5.950000	5.950000	4.950000	4.950000
<b>Total Millage By Type of Property</b>				
Residential/Agricultural Real.....	7.933207	7.833735	6.752542	6.759145
Commercial/Industrial/Public Utility/Mineral Real.....	7.832841	7.774519	6.569894	6.388102
General Business/Public Utility Personal.....	8.550000	8.550000	7.550000	7.550000

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

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

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

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

Source: Fairfield County Auditor's Office

Table 7

2007	2006	2005	2004	2003	2002
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.742134	0.744773	0.124711	0.136181	0.137340	0.138279
0.742289	0.750000	0.170911	0.183739	0.182124	0.179950
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.000000	0.403775	0.440910	0.444665	0.447707
0.000000	0.000000	0.475595	0.511293	0.506800	0.500750
0.000000	0.000000	1.000000	1.000000	1.000000	1.000000
0.834227	0.837193	0.843068	0.920605	0.928445	0.934796
0.839870	0.848594	0.834376	0.897004	0.889122	0.878509
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.000000	0.000000	0.380920	0.415953	0.419495	0.422364
0.000000	0.000000	0.414786	0.445920	0.442002	0.436726
0.000000	0.000000	1.000000	1.000000	1.000000	1.000000
1.979024	1.986062	0.000000	0.000000	0.000000	0.000000
1.979438	2.000000	0.000000	0.000000	0.000000	0.000000
2.000000	2.000000	0.000000	0.000000	0.000000	0.000000
0.453086	0.454697	0.457888	0.422825	0.426426	0.429343
0.468153	0.473016	0.465090	0.406728	0.403154	0.398342
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.453086	0.454697	0.457888	0.000000	0.000000	0.000000
0.468153	0.473016	0.465090	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.461557	4.477422	2.668250	2.336474	2.356371	2.372489
4.497903	4.544626	2.825848	2.444684	2.423202	2.394277
4.950000	4.950000	4.950000	4.450000	4.450000	4.450000
7.061557	7.077422	5.268250	4.936474	4.956371	4.972489
7.097903	7.144626	5.425848	5.044684	5.023202	4.994277
7.550000	7.550000	7.550000	7.050000	7.050000	7.050000

(continued)

# Fairfield County, Ohio

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

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b><u>Townships</u></b>				
Amanda Township.....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	0.300000	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	4.974554	4.929339	4.922102	4.924025
Commercial/Industrial/Public Utility/Mineral Real.....	4.888141	4.880626	4.880626	4.837376
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.636242	2.598879	2.593120	2.594641
Commercial/Industrial/Public Utility/Mineral Real.....	2.593535	2.586028	2.586028	2.551850
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.283912	14.239190	14.095463	14.068031
Commercial/Industrial/Public Utility/Mineral Real.....	14.388861	14.512522	14.420928	14.384099
General Business/Public Utility Personal.....	17.800000	17.800000	18.050000	18.050000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.790676	9.747724	9.605296	9.584200
Commercial/Industrial/Public Utility/Mineral Real.....	9.750671	9.850833	9.759239	9.739303
General Business/Public Utility Personal.....	12.900000	12.900000	13.150000	13.150000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.059106	7.152974	7.148947	7.145670
Commercial/Industrial/Public Utility/Mineral Real.....	6.364707	6.369730	6.460181	6.447309
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.366594	2.390197	2.389213	2.388092
Commercial/Industrial/Public Utility/Mineral Real.....	2.114255	2.117492	2.135718	2.133047
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.968385	8.922016	8.926044	9.005258
Commercial/Industrial/Public Utility/Mineral Real.....	8.036729	8.033363	8.018307	7.522655
General Business/Public Utility Personal.....	11.100000	11.200000	11.200000	11.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.372749	6.343304	6.346492	6.415492
Commercial/Industrial/Public Utility/Mineral Real.....	5.554614	5.564814	5.551007	5.119608
General Business/Public Utility Personal.....	8.200000	8.300000	8.300000	8.300000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
5.215149	5.217581	5.217553	5.390136	5.403769	5.129163
5.039577	4.990753	4.958303	5.193981	5.189169	4.706035
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.828565	2.830481	2.830477	2.971048	2.981871	2.706191
2.716469	2.677909	2.652289	2.845605	2.842267	2.373887
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.554398	14.589714	14.752821	13.316081	11.396656	9.809257
14.969594	14.949982	15.091833	13.408065	11.540086	10.041357
18.050000	18.050000	18.050000	15.300000	15.300000	15.300000
9.964925	9.995606	10.132160	8.428798	8.514524	6.916416
10.322206	10.305276	10.423382	8.524340	8.549190	7.054808
13.150000	13.150000	13.150000	10.400000	10.400000	10.400000
7.580232	7.602642	6.879908	7.219988	7.234855	7.246266
7.418270	7.441282	6.593288	6.984418	7.041421	7.041421
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.526471	2.532947	2.535343	2.659947	2.665252	2.668038
2.412292	2.416343	2.420160	2.564181	2.579039	2.579039
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.441880	9.359381	10.274688	9.038037	9.068726	9.103249
8.487836	8.550876	9.252673	7.997627	7.979438	7.843824
11.200000	11.100000	13.100000	12.200000	12.200000	12.200000
6.803977	6.719366	7.612152	6.310383	6.336928	6.366674
5.970040	6.012035	6.716641	5.399716	5.383713	5.264711
8.300000	8.200000	10.200000	9.300000	9.300000	9.300000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Hocking Township.....				
Residential/Agricultural Real.....	4.192190	4.167146	4.169288	4.169116
Commercial/Industrial/Public Utility/Mineral Real.....	3.648302	3.648984	3.652106	3.617240
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.192190	2.167146	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.648302	1.648984	0.000000	0.000000
General Business/Public Utility Personal.....	2.700000	2.700000	0.000000	0.000000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	3.321045	3.346913	3.346613	3.350923
Commercial/Industrial/Public Utility/Mineral Real.....	4.071595	4.071595	4.071595	4.070963
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.120164	8.022352	8.018026	8.019557
Commercial/Industrial/Public Utility/Mineral Real.....	8.318491	8.266846	8.261125	8.026111
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.920164	5.822532	5.818026	5.819557
Commercial/Industrial/Public Utility/Mineral Real.....	6.118491	6.066846	6.061125	5.826111
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	7.318091	7.295379	7.288458	7.278976
Commercial/Industrial/Public Utility/Mineral Real.....	7.574387	7.574387	6.059996	6.057437
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.218081	5.195379	5.188458	5.178976
Commercial/Industrial/Public Utility/Mineral Real.....	5.474387	5.474387	3.959996	3.957437
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.745390	13.733046	13.695362	13.689862
Commercial/Industrial/Public Utility/Mineral Real.....	13.088010	13.290248	13.350822	13.217163
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.040110	5.996542	5.979778	5.976668
Commercial/Industrial/Public Utility/Mineral Real.....	5.512420	5.709656	5.770230	5.646901
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
4.316884	4.318276	4.324116	4.451994	4.463132	4.467290
3.856736	3.855640	3.853046	3.946182	3.957570	3.881060
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.475945	3.483750	3.489623	3.562930	3.567135	3.570825
3.902308	3.904450	3.904450	4.075165	4.076165	3.846030
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.473819	6.496145	8.134695	8.585046	7.571630	7.586710
8.315886	6.325852	7.719336	8.053496	7.166247	7.094392
9.100000	7.100000	9.100000	9.100000	9.100000	9.100000
6.273819	4.296145	5.934695	6.385046	5.371630	5.386710
6.115886	4.125852	5.519336	5.853496	4.966247	4.894392
6.900000	4.900000	6.900000	6.900000	6.900000	6.900000
4.747937	4.761642	4.758543	4.956316	4.970370	4.984960
4.498550	4.499021	4.225171	4.346938	4.346938	4.225996
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.647937	2.661642	2.658543	2.856316	2.870370	2.884960
2.398550	2.399021	2.125171	2.246938	2.246938	2.125996
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
13.961575	13.357674	13.383088	12.657826	12.328265	11.700502
14.646864	14.298359	14.433868	11.865108	10.799680	10.707988
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
6.292099	5.661472	5.671014	5.730572	5.743811	5.654202
6.585686	6.203875	6.233868	5.681086	5.681086	5.575688
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

### LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Violet Township.....				
Residential/Agricultural Real.....	9.380260	9.066401	9.064177	8.874830
Commercial/Industrial/Public Utility/Mineral Real.....	8.527467	8.255080	8.166813	7.815701
General Business/Public Utility Personal.....	14.050000	14.050000	14.050000	13.850000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.680260	7.366401	7.364177	7.174830
Commercial/Industrial/Public Utility/Mineral Real.....	6.827467	6.555080	6.466813	6.115701
General Business/Public Utility Personal.....	12.350000	12.350000	12.350000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	8.120068	8.075145	8.076648	7.783150
Commercial/Industrial/Public Utility/Mineral Real.....	8.389880	8.391010	8.340314	8.101270
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.920068	5.875145	5.876648	5.583150
Commercial/Industrial/Public Utility/Mineral Real.....	6.189880	6.169101	6.140314	5.901270
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
<b>School Districts</b>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.645815	22.760159	22.854633	22.955194
Commercial/Industrial/Public Utility/Mineral Real.....	22.639013	22.784472	22.952486	22.843236
General Business/Public Utility Personal.....	37.800000	37.900000	38.000000	38.100000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.598597	24.168456	24.145436	24.142347
Commercial/Industrial/Public Utility/Mineral Real.....	24.784120	24.632566	24.594358	24.090879
General Business/Public Utility Personal.....	48.300000	48.200000	48.200000	48.200000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	25.484396	25.800025	20.000025	20.000020
Commercial/Industrial/Public Utility/Mineral Real.....	28.046635	28.150377	22.101563	20.000033
General Business/Public Utility Personal.....	47.700000	48.100000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	48.024174	47.415428	32.579522	30.950742
Commercial/Industrial/Public Utility/Mineral Real.....	52.200293	49.548848	34.282201	33.516497
General Business/Public Utility Personal.....	78.060000	77.650000	62.830000	61.150000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.945237	23.817316	23.789187	23.791375
Commercial/Industrial/Public Utility/Mineral Real.....	25.231854	25.425493	24.213256	23.665475
General Business/Public Utility Personal.....	45.100000	45.100000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	21.763876	21.155928	21.133776	21.143582
Commercial/Industrial/Public Utility/Mineral Real.....	25.128491	25.040918	24.184324	23.423404
General Business/Public Utility Personal.....	64.600000	64.600000	64.600000	64.600000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
9.278948	9.310399	9.175531	9.907761	10.046459	6.323302
9.238961	9.436581	8.915380	9.452246	9.442057	5.582475
13.850000	13.850000	13.650000	13.650000	13.650000	9.800000
7.578948	7.610399	7.675531	8.407761	8.546459	4.823330
7.538961	7.736581	7.415380	7.952246	7.942057	4.082475
12.150000	12.150000	12.150000	12.150000	12.150000	8.300000
8.481112	5.486792	5.299553	5.443998	4.949195	4.946271
8.466850	5.476934	5.208895	5.351296	4.794356	4.762352
8.600000	5.600000	5.600000	5.600000	5.600000	5.600000
6.281112	3.286792	3.099553	3.243998	2.749195	2.746271
6.266850	3.276934	3.008895	3.151296	2.594356	2.562352
6.400000	3.400000	3.400000	3.400000	3.400000	3.400000
23.287606	23.589678	23.689296	24.221701	26.423358	26.427123
23.209892	23.519981	23.630594	24.296911	26.396043	26.136689
38.400000	38.700000	38.800000	39.300000	42.300000	42.300000
24.479106	24.782440	24.779566	24.802988	24.804717	25.005214
24.692908	24.833133	24.705364	25.311468	24.965955	24.917635
48.500000	48.800000	48.800000	48.800000	48.800000	49.000000
20.000008	20.000014	20.000005	20.000008	20.000013	20.000010
20.092563	20.000035	20.000030	20.534342	20.538894	20.000014
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
31.337125	31.367616	32.966715	33.787692	33.942596	35.572391
33.551204	33.645047	34.949623	33.750836	35.240553	38.449088
61.150000	61.150000	60.900000	60.950000	61.100000	62.700000
24.187764	24.693592	24.900474	21.885453	21.893329	21.902446
24.657256	25.188182	24.892200	22.237930	22.237910	21.696893
45.400000	45.900000	46.100000	43.000000	43.000000	43.000000
26.449314	26.397391	26.506914	24.360133	24.453313	24.506523
30.531064	30.490806	30.253593	28.360542	28.501603	28.420406
68.500000	68.400000	68.400000	64.600000	64.600000	64.600000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>School Districts</b>				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.379386	27.445049	27.811556	25.561595
Commercial/Industrial/Public Utility/Mineral Real.....	28.090926	28.224190	28.328663	25.571924
General Business/Public Utility Personal.....	45.000000	45.100000	45.500000	43.400000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.453389	24.407539	24.405560	24.568362
Commercial/Industrial/Public Utility/Mineral Real.....	25.620891	25.631579	25.794949	25.525307
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	42.555875	40.828533	40.400605	40.924329
Commercial/Industrial/Public Utility/Mineral Real.....	41.097131	40.291587	39.210458	38.406104
General Business/Public Utility Personal.....	80.820000	80.250000	79.850000	80.350000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	43.004365	36.261671	37.014480	30.293338
Commercial/Industrial/Public Utility/Mineral Real.....	48.140542	41.487654	42.076495	36.842211
General Business/Public Utility Personal.....	70.450000	63.800000	64.600000	58.000000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	34.016025	31.725742	30.492941	31.299473
Commercial/Industrial/Public Utility/Mineral Real.....	34.219261	32.025943	30.488216	31.320111
General Business/Public Utility Personal.....	38.620000	36.410000	36.390000	37.220000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.104783	29.143890	29.100012	29.100012
Commercial/Industrial/Public Utility/Mineral Real.....	29.254863	29.338785	29.100012	29.100120
General Business/Public Utility Personal.....	31.800000	31.800000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.800008	26.324147	26.100008	26.800008
Commercial/Industrial/Public Utility/Mineral Real.....	25.812112	26.417310	26.153046	26.800008
General Business/Public Utility Personal.....	33.700000	34.200000	34.000000	34.700000
Eastland Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Licking County Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.520000	2.500000	2.500000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.520000	2.500000	2.500000	3.000000
General Business/Public Utility Personal.....	2.520000	2.500000	2.500000	3.000000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.398565	3.395371	2.000002	2.000001
Commercial/Industrial/Public Utility/Mineral Real.....	3.420809	3.422682	2.004351	2.010492
General Business/Public Utility Personal.....	4.600000	4.600000	3.200000	3.200000

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
25.995747	26.197843	26.199478	26.234122	27.119027	23.020171
26.200059	26.399385	26.203841	26.893427	27.873598	23.091069
43.800000	44.000000	44.000000	44.000000	45.200000	41.100000
24.998210	24.986193	25.466108	25.443069	25.503672	25.780041
25.897418	25.915909	26.943244	27.205453	27.177065	27.278697
35.720000	35.720000	35.720000	35.720000	35.720000	35.720000
40.400316	36.794741	37.401946	40.212664	32.687411	32.935932
41.717053	38.656987	38.292281	40.203231	31.665967	31.209597
80.750000	77.050000	77.500000	78.000000	70.100000	70.100000
30.523603	30.526988	32.700078	31.365681	31.405275	30.601995
36.964515	36.717145	39.446888	37.316063	37.190146	36.963534
58.200000	58.200000	58.530000	57.110000	57.100000	54.180000
31.389303	33.768420	26.842760	25.964317	26.173479	27.718863
31.401724	33.786995	27.074743	26.200257	26.453205	27.860967
37.300000	39.670000	32.620000	31.700000	31.900000	42.880000
29.100017	26.200017	26.600017	26.600017	26.600017	26.600017
29.245581	26.200017	26.720362	26.927419	26.958432	26.600017
34.100000	31.200000	31.600000	31.600000	31.600000	31.600000
27.100008	27.800008	27.800008	29.803750	29.829045	30.100008
27.100008	27.800008	27.800008	30.018187	30.018187	30.100008
35.000000	35.700000	35.700000	37.700000	37.700000	38.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.000000	3.000000	3.000000	2.800000	3.000000	2.000000
3.000000	3.000000	3.000000	2.800000	3.000000	2.000000
3.000000	3.000000	3.000000	2.800000	3.000000	2.000000
2.000004	1.999990	2.000002	2.000002	1.999608	2.000882
1.999999	1.999633	2.007883	1.993825	2.066969	2.094114
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Amanda Village.....				
Residential/Agricultural Real.....	5.286168	5.170803	5.169249	5.168136
Commercial/Industrial/Public Utility/Mineral Real.....	4.932345	4.932345	4.932345	4.902495
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
City of Canal Winchester .....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal.....	3.400000	3.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	2.323776	2.311768	2.316876	2.316348
Commercial/Industrial/Public Utility/Mineral Real.....	2.447448	2.455264	2.460228	2.460192
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
5.394243	4.599216	4.599231	4.884327	4.884327	4.858680
5.095911	4.343478	4.343478	4.429710	4.403358	4.403358
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	2.305972	2.304781	2.302903
1.900000	1.900000	1.900000	2.394988	2.393542	2.385034
1.900000	1.900000	1.900000	4.900000	4.900000	4.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.342156	2.351312	2.389704	2.473720	2.539462	2.540124
2.573836	2.571480	2.585076	2.652860	2.652860	2.652860
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Millersport Village.....				
Residential/Agricultural Real.....	11.900000	10.062832	9.608224	9.580741
Commercial/Industrial/Public Utility/Mineral Real.....	11.796045	9.719758	9.321624	9.257670
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.221990	6.035578	6.029792	6.024974
Commercial/Industrial/Public Utility/Mineral Real.....	6.246811	6.207448	6.210638	5.954629
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.886248	6.427534	6.428712	6.427358
Commercial/Industrial/Public Utility/Mineral Real.....	6.550435	6.360661	6.272952	5.761657
General Business/Public Utility Personal.....	8.300000	8.300000	8.300000	8.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.700000	4.305606	2.308921	3.527362
Commercial/Industrial/Public Utility/Mineral Real.....	4.682192	4.240246	2.240246	3.320789
General Business/Public Utility Personal.....	4.700000	4.700000	2.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.681600	5.488684	5.488496	5.487364
Commercial/Industrial/Public Utility/Mineral Real.....	5.622940	5.534016	5.534016	5.533664
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.673355	4.682900	4.406073	4.406063
Commercial/Industrial/Public Utility/Mineral Real.....	4.692233	4.692233	4.482980	4.222098
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	10.310941	10.288702	9.384657	7.977615
Commercial/Industrial/Public Utility/Mineral Real.....	9.974029	10.016384	9.049969	7.834707
General Business/Public Utility Personal.....	11.200000	11.200000	10.200000	11.000000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
10.788590	8.791062	8.784707	7.618493	7.653555	7.649062
9.762102	7.762102	7.841871	7.232177	7.232177	7.156943
11.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.160104	6.198059	6.245072	6.703982	6.887781	7.024467
6.979109	7.109866	6.788682	7.185271	7.162022	6.902703
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.552033	5.549333	5.539673	5.656480	5.655279	5.653030
5.002153	5.009169	5.010178	5.163954	5.163954	4.911430
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
3.744185	3.746010	3.754726	3.917226	3.922267	3.908174
3.676223	3.671831	3.671831	3.877070	3.876182	3.876182
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.623404	3.622284	3.623260	3.822140	3.820648	3.811368
3.977996	3.977996	3.977996	4.196580	4.196580	4.196580
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.700000	4.700000	4.279228	4.340743	4.364673	4.371965
4.681013	4.700000	3.852455	4.000475	4.000475	3.731843
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
8.084426	8.210628	8.836145	8.878858	8.911098	10.035095
7.784295	7.628224	9.525925	9.478350	9.831088	10.194855
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2011	2010	2009	2008
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.821990	5.635578	5.629792	5.624974
Commercial/Industrial/Public Utility/Mineral Real.....	5.846811	5.807448	5.810638	5.554629
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	3.000000
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.652399	8.550117	6.876703	6.873241
Commercial/Industrial/Public Utility/Mineral Real.....	8.863180	8.863180	7.691552	7.366676
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.426394	0.420720	0.420484	0.421279
Commercial/Industrial/Public Utility/Mineral Real.....	0.441140	0.432156	0.417774	0.401752
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.500000	0.497453	0.497606	0.496907
Commercial/Industrial/Public Utility/Mineral Real.....	0.499542	0.500000	0.498905	0.499496
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.750000	0.750000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.750000	0.000000	0.000000
General Business/Public Utility Personal.....	0.750000	0.750000	0.000000	0.000000

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2007	2006	2005	2004	2003	2002
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
5.760104	5.798059	5.845073	6.303982	6.487781	6.624467
6.579109	6.709866	6.388682	6.785271	6.762022	6.502703
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
3.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7.443851	7.489049	3.503477	3.890660	3.899686	3.300748
8.256916	8.255292	4.185446	4.500833	4.493354	3.913901
9.270000	9.270000	5.270000	5.270000	5.270000	5.270000
0.455988	0.457400	0.460900	0.000000	0.000000	0.000000
0.465796	0.467100	0.463000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

# Fairfield County, Ohio

## PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	2011	2010	2009	2008
<b><u>Real and Public Utility Property</u></b>					
Current Tax Levy.....	\$	26,219,750	\$ 26,660,246	\$ 21,601,339	\$ 20,186,748
Current Tax Collections.....		24,904,444	25,673,679	20,750,744	19,345,043
Percent of Current Collections to Levy.....		94.98%	96.30%	96.06%	95.83%
Delinquent Tax Collections..... (1)		816,670	760,393	694,195	641,641
Total Tax Collections.....		25,721,114	26,434,072	21,444,939	19,986,684
Ratio of Total Collections to Levy.....		98.10%	99.15%	99.28%	99.01%
Outstanding Delinquent Taxes..... (2)		2,654,177	2,282,369	1,751,652	1,172,770
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		10.12%	8.56%	8.11%	5.81%
<b><u>Tangible Personal Property</u></b>					
Current Tax Levy.....	\$	-	\$ 16,173	\$ 31,449	\$ 175,627
Current Tax Collections.....		-	7,351	29,454	164,485
Percent of Current Collections to Levy.....		0.00%	45.45%	93.66%	93.66%
Delinquent Tax Collections..... (1)		12,809	13,269	26,235	28,787
Total Tax Collections.....		12,809	20,620	55,689	193,272
Ratio of Total Collections to Levy.....		n/a	127.50%	177.07%	110.05%
Outstanding Delinquent Taxes..... (2)		61,374	72,524	72,701	89,512
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		n/a	448.44%	231.17%	50.97%

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

Source: Fairfield County Auditor's Office

Table 8

2007	2006	2005	2004	2003	2002
\$ 21,235,619	\$ 20,166,138	\$ 14,694,865	\$ 13,071,260	\$ 12,088,256	\$ 11,886,806
19,829,126	19,327,970	14,127,221	11,857,308	11,470,595	11,178,974
93.38%	95.84%	96.14%	90.71%	94.89%	94.05%
663,104	610,488	404,999	378,163	379,356	293,114
20,492,230	19,938,458	14,532,220	12,235,471	11,849,951	11,472,088
96.50%	98.87%	98.89%	93.61%	98.03%	96.51%
1,406,493	1,351,690	934,050	1,480,608	678,642	650,784
6.62%	6.70%	6.36%	11.33%	5.61%	5.47%
\$ 585,246	\$ 742,823	\$ 918,356	\$ 923,956	\$ 932,940	\$ 969,153
498,088	531,752	677,504	734,668	823,653	934,310
85.11%	71.59%	73.77%	79.51%	88.29%	96.40%
9,070	11,875	15,708	3,851	11,259	116,490
507,157	543,627	693,212	738,519	834,912	1,050,800
86.66%	73.18%	75.48%	79.93%	89.49%	108.42%
138,002	248,410	145,061	74,678	26,972	88,039
23.58%	33.44%	15.80%	8.08%	2.89%	9.08%

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2011 and 2002 (1)

Table 9

Taxpayer	Type	2011	
		Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 19,284,540	0.63%
Anyi Apartments LLC	Apartments	8,120,010	0.26%
Target Corporation	Retail	6,779,780	0.22%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Diley Ridge Medical Center	Medical	5,915,590	0.19%
Regency Centers LP	Developer	5,583,700	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.17%
Ohio Retail II LL LLC	Developer	4,776,050	0.16%
B & G Realty Inc.	Real Estate	4,116,030	0.13%
Pickerington Square LP	Developer	4,102,440	0.13%
Total		<u>\$ 69,968,130</u>	<u>2.27%</u>
Total Countywide Valuations		<u>\$ 3,075,108,290</u>	

Taxpayer	Type	2002	
		Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	\$ 18,902,590	0.86%
Brentwood Lake Incorporated	Business	8,539,790	0.39%
Anchor Hocking Glass	Glass Manufacturer	5,780,460	0.26%
Noca Apartments One Limited	Apartments	5,436,030	0.25%
Mount Carmel Health	Hospital	4,136,130	0.19%
Lancaster Phase One Group	Apartments	3,982,800	0.18%
Meijer Incorporated	Retail	3,426,270	0.16%
Lowe's Home Centers Inc	Home Improvement	2,728,170	0.13%
McDermott Incorporated	Energy Management	2,207,920	0.10%
Spires Group	Apartments	2,187,670	0.10%
Total		<u>\$ 57,327,830</u>	<u>2.62%</u>
Total Countywide Valuations		<u>\$ 2,189,802,220</u>	

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2011 and 2002 (1)

Table 10

		<b>2011</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Rockies Express Pipeline, LLC (2)	Public Utility	\$ 96,914,580	45.46%
Ohio Power Company	Public Utility	38,201,670	17.92%
Columbia Gas Transmission	Public Utility	35,081,850	16.46%
South Central Power Company	Public Utility	23,361,840	10.96%
Texas Eastern Transmission LP	Public Utility	6,945,240	3.26%
Columbus Southern Power Company	Public Utility	5,728,060	2.69%
Columbia Gas Of Ohio Inc.	Public Utility	3,688,830	1.73%
Total		\$ 209,922,070	98.48%
Total Countywide Valuations		\$ 213,167,700	
		<b>2002</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Ohio Power	Public Utility	\$ 22,440,090	23.57%
Columbia Gas Transmission	Public Utility	20,864,990	21.92%
South Central Power	Public Utility	15,972,050	16.78%
Ohio Bell Telephone	Public Utility	5,446,990	5.72%
Texas Eastern Transmission	Public Utility	5,819,260	6.11%
Columbus Southern Power	Public Utility	3,250,340	3.41%
Verizon North	Public Utility	3,215,160	3.38%
Total		\$ 77,008,880	80.89%
Total Countywide Valuations		\$ 95,192,990	

(1) The amounts presented represent the assessed values upon which 2011 and 2002 collections were based.

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2002 (1)

Table 11

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

		<b>2002</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Anchor Hocking Glass	Glass	\$ 18,815,260	12.37%
Ralston Food Incorporated	Food	7,220,260	4.75%
McDermott Incorporated	Electronics	5,174,980	3.40%
Cyril Scott Company	Paper/Printing	4,831,600	3.18%
Newark Group	Recycled Paper	3,286,190	2.16%
Massachusetts Cablevision Systems	Television	3,152,180	2.07%
Floyd Jordan (dba Scotts Miracle Gro)	Lawn and Garden	2,961,710	1.95%
Lancaster Glass Company	Glass/Packaging	2,632,260	1.73%
Diamond Electronics	Electronics	2,366,300	1.56%
Meijer Incorporated	Retail	2,116,370	1.39%
Total		<u>\$ 52,557,110</u>	<u>34.56%</u>
Total Countywide Valuations		<u>\$ 152,059,287</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2002 collections were based. 2010 was the final year of collection for tangible personal property taxes.

Source: Fairfield County Auditor's Office

# Fairfield County, Ohio

## RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 12

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2011	146.40	\$ 9,638,694,486	\$ 32,515,811	0.34%	\$222.10
2010	146.16	9,837,843,983	35,082,571	0.36%	240.03
2009	143.71	9,382,073,314	37,649,629	0.40%	261.98
2008	142.22	9,887,087,466	39,959,812	0.40%	280.97
2007	141.32	9,013,129,226	42,165,290	0.47%	298.37
2006	140.59	8,719,921,206	44,276,382	0.51%	314.93
2005	138.42	8,438,252,321	46,312,483	0.55%	334.58
2004	136.30	7,646,689,429	37,721,308	0.49%	276.75
2003	132.50	7,428,155,425	35,126,020	0.47%	265.10
2002	128.80	7,245,586,879	19,270,000	0.27%	149.61

Source: Fairfield County Auditor's Office

## Fairfield County, Ohio

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

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Bond Anticipation Notes	Loans	Capital Leases
2011	\$ 1,240,967	\$ 14,059,515	\$ -	\$ 665,746	\$ 785,616
2010	1,479,503	15,323,212	-	694,796	1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,475,000	-	491,575
2007	2,355,110	18,711,171	1,000,000	52,220	693,950
2006	2,623,646	19,727,476	1,035,000	79,067	1,065,203
2005	2,908,182	20,693,781	1,422,000	104,816	623,264
2004	3,181,433	21,640,085	520,000	194,501	737,893
2003	1,847,000	18,491,221	4,248,000	517,000	919,321
2002	2,031,367	9,265,000	11,705,000	-	766,675

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

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

Source: Fairfield County Auditor's Office

Table 13

Business-Type Activities								
General Obligation Bonds	Bond Anticipation Notes	EPA Loan	Recovery Zone Bonds	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 18,456,296	\$ -	\$ 560,540	\$ 3,235,000	\$ 53,485	\$ 12,214	\$ 39,069,379	1.02%	\$ 266.96
19,759,359	-	666,854	3,300,000	55,624	18,208	42,303,532	1.11%	289.44
21,070,580	500,000	873,966	-	59,903	25,140	43,267,221	0.92%	301.07
22,275,103	-	1,073,937	-	64,182	17,566	45,158,646	0.97%	317.52
23,454,119	350,000	1,267,012	-	68,461	25,263	47,977,306	1.05%	339.50
24,548,906	700,000	1,453,429	-	72,739	32,446	51,337,912	1.16%	365.16
25,618,702	900,000	1,633,419	-	77,018	28,340	54,009,522	1.26%	390.19
16,081,223	10,300,000	1,807,202	-	81,297	12,558	54,556,192	1.32%	400.27
16,634,799	12,200,000	1,974,993	-	100,000	19,868	56,952,202	1.46%	429.83
10,005,000	13,996,632	2,136,998	-	-	26,576	49,933,248	1.34%	387.68

# Fairfield County, Ohio

## LEGAL DEBT MARGIN LAST TEN YEARS

	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Total assessed property value.....	\$ 3,288,275,990	\$ 3,347,918,370	\$ 3,232,512,360	\$ 3,237,383,407
Total outstanding debt:				
General obligation bonds payable.....	\$ 33,350,000	\$ 35,980,000	\$ 37,320,000	\$ 39,610,000
Recovery zone bonds payable.....	3,235,000	3,300,000	-	-
Notes payable.....	-	-	1,890,000	1,475,000
Loans payable.....	665,746	694,796	684,528	-
Special assessment bonds payable.....	1,195,000	1,430,000	1,735,000	2,020,000
OPWC sewer loan payable.....	53,485	55,624	59,903	64,182
EPA refunding sewer loan payable.....	560,540	666,854	873,966	1,073,937
Total gross indebtedness.....	39,059,771	42,127,274	42,563,397	44,243,119
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(820,000)	(985,000)	(1,140,000)	(1,300,000)
General obligation bonds payable for a jail facility and a juvenile detention center.....	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)
General obligation bonds payable from business type activities.....	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)
Recovery zone bonds payable.....	(3,235,000)	(3,300,000)	-	-
Notes payable.....	-	-	(500,000)	-
Special assessment bonds payable.....	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)
OPWC sewer loan payable.....	(53,485)	(55,624)	(59,903)	(64,182)
EPA refunding sewer loan payable.....	(560,540)	(666,854)	(873,966)	(1,073,937)
Amount available in the debt service fund for general obligations and airport infrastructure bank loan.....	(414,192)	(432,384)	(364,232)	(453,417)
Total net debt applicable to debt limit.....	12,026,554	12,932,412	14,515,296	14,536,583
Overall legal debt limit.....(1)	80,706,900	82,197,959	79,312,809	79,434,585
Legal debt margin.....	\$ 68,680,346	\$ 69,265,547	\$ 64,797,513	\$ 64,898,002
Legal debt margin within debt limit.....	85.10%	84.27%	81.70%	81.70%
Unvoted debt limitation				
1% of assessed valuation.....	\$ 32,882,760	\$ 33,479,184	\$ 32,325,124	\$ 32,373,834
Total gross indebtedness.....	39,059,771	42,127,274	42,563,397	44,243,119
Less:				
General obligation bonds payable from rent revenues of governmental activities.....	(820,000)	(985,000)	(1,140,000)	(1,300,000)
General obligation bonds payable due to jail facilities and a juvenile detention center.....	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)
General obligation bonds payable from business type activities.....	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)
Recovery zone bonds payable.....	3,235,000	(3,300,000)	-	-
Notes payable.....	-	-	(500,000)	-
Special assessment bonds payable.....	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)
OPWC sewer loan payable.....	(53,485)	(55,624)	(59,903)	(64,182)
EPA refunding sewer loan payable.....	(560,540)	(666,854)	(873,966)	(1,073,937)
Amount available in the debt service fund for general obligations and airport infrastructure bank loan.....	(414,192)	(432,384)	(364,232)	(453,417)
Net debt within unvoted debt limitation.....	18,496,554	12,932,412	14,515,296	14,536,583
Unvoted legal debt margin within 1% limitations.....	\$ 14,386,206	\$ 20,546,772	\$ 17,809,828	\$ 17,837,251
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	43.75%	61.37%	55.10%	55.10%

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

(2) These numbers are based on the net debt. This reflects only debt that is supported through property value.

Table 14

<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
<u>\$ 2,972,904,574</u>	<u>\$ 2,919,612,545</u>	<u>\$ 2,858,817,163</u>	<u>\$ 2,578,980,783</u>	<u>\$ 2,501,406,662</u>	<u>\$ 2,437,054,497</u>
\$ 41,455,000	\$ 43,525,000	\$ 45,520,000	\$ 37,080,000	\$ 34,600,000	\$ 19,270,000
-	-	-	-	-	-
1,350,000	1,735,000	2,322,000	10,820,000	16,448,000	25,701,632
52,220	79,067	104,816	194,501	517,000	-
2,295,000	2,560,000	2,841,000	3,110,715	1,847,000	2,031,367
68,461	72,739	77,018	81,297	100,000	-
1,267,012	1,453,429	1,633,419	1,807,202	1,974,993	2,136,998
<u>46,487,693</u>	<u>49,425,235</u>	<u>52,498,253</u>	<u>53,093,715</u>	<u>55,486,993</u>	<u>49,139,997</u>
(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)	(355,000)	(375,000)
(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)
(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)
-	-	-	-	-	-
(350,000)	(700,000)	(900,000)	(10,300,000)	(13,200,000)	(15,096,632)
(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)
(68,461)	(72,739)	(77,018)	(81,297)	(100,000)	-
(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)
<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>
<u>14,650,965</u>	<u>15,532,206</u>	<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>
<u>72,822,614</u>	<u>71,490,314</u>	<u>69,970,429</u>	<u>62,974,520</u>	<u>61,035,167</u>	<u>59,426,362</u>
<u>\$ 58,171,649</u>	<u>\$ 55,958,108</u>	<u>\$ 53,363,712</u>	<u>\$ 46,652,966</u>	<u>\$ 43,193,520</u>	<u>\$ 42,188,395</u>
79.88%	78.27%	76.27%	74.08%	70.77%	70.99%
<u>\$ 29,729,046</u>	<u>\$ 29,196,125</u>	<u>\$ 28,588,172</u>	<u>\$ 25,789,808</u>	<u>\$ 25,014,067</u>	<u>\$ 24,370,545</u>
46,487,693	49,425,235	52,498,253	53,093,715	55,486,993	49,139,997
(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)	(355,000)	(375,000)
(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)	(2,045,000)
(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)	(10,005,000)
-	-	-	-	-	-
(350,000)	(700,000)	(900,000)	(10,300,000)	(13,200,000)	(15,096,632)
(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)	(2,031,367)
(68,461)	(72,739)	(77,018)	(81,297)	(100,000)	-
(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)	(2,136,998)
<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>
<u>14,650,965</u>	<u>15,532,206</u>	<u>16,606,717</u>	<u>16,321,554</u>	<u>17,841,647</u>	<u>17,237,967</u>
<u>\$ 15,078,081</u>	<u>\$ 13,663,919</u>	<u>\$ 11,981,455</u>	<u>\$ 9,468,254</u>	<u>\$ 7,172,420</u>	<u>\$ 7,132,578</u>
50.72%	46.80%	41.91%	36.71%	28.67%	29.27%

## Fairfield County, Ohio

### PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Net available revenue:				
Gross revenues (1)	\$ 3,531,317	\$ 3,410,013	\$ 3,254,360	\$ 3,243,856
Less:				
Operating expenses (2)	1,889,978	1,665,860	2,204,221	1,984,057
Net available revenue	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>
Debt service EPA loan:				
Principal	\$ 106,314	\$ 207,112	\$ 199,971	\$ 193,075
Interest	11,803	29,122	36,263	43,158
EPA coverage	<u>13.90</u>	<u>7.38</u>	<u>4.45</u>	<u>5.33</u>
Debt service OPWC loan:				
Principal	\$ 2,139	\$ 4,279	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC coverage	<u>767.34</u>	<u>407.61</u>	<u>245.42</u>	<u>294.41</u>
Total debt service:				
Principal	\$ 108,453	\$ 211,391	\$ 204,250	\$ 197,354
Interest	11,803	29,122	36,263	43,158
Total coverage	<u>13.65</u>	<u>7.25</u>	<u>4.37</u>	<u>5.24</u>

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

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

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

Source: *Fairfield County Auditor's Office*

Table 15

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 3,125,034	\$ 3,154,316	\$ 3,003,839	\$ 2,676,737	\$ 2,588,111	\$ 2,392,596
2,092,687	1,716,500	1,670,068	1,607,469	1,528,066	1,315,128
<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>	<u>\$ 1,060,045</u>	<u>\$ 1,077,468</u>
\$ 186,417	\$ 179,990	\$ 173,783	\$ 167,791	\$ 162,005	\$ 156,419
49,817	56,243	62,451	68,442	74,229	79,815
<u>4.37</u>	<u>6.09</u>	<u>5.65</u>	<u>4.53</u>	<u>4.49</u>	<u>4.56</u>
\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279	\$ -	\$ -
-	-	-	-	-	-
<u>241.32</u>	<u>336.02</u>	<u>311.70</u>	<u>249.89</u>	<u>N/A</u>	<u>N/A</u>
\$ 190,695	\$ 184,269	\$ 178,062	\$ 172,070	\$ 162,005	\$ 156,419
49,817	56,243	62,451	68,442	74,229	79,815
<u>4.29</u>	<u>5.98</u>	<u>5.55</u>	<u>4.45</u>	<u>4.49</u>	<u>4.56</u>

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# Fairfield County, Ohio

## PRINCIPAL EMPLOYERS CURRENT YEAR AND EIGHT YEARS AGO

Table 16

**December 31, 2011**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	2,039	1	2.75%
Anchor Hocking	Manufacturing	1,148	2	1.55%
Pickerington Schools	Public School	999	3	1.34%
Fairfield County	Government	810	4	1.09%
Walmart	Retail	792	5	1.07%
Lancaster City Schools	Public School	713	6	0.96%
Kroger	Retail	631	7	0.85%
City of Lancaster	Government	408	8	0.55%
Ralston	Manufacturing	387	9	0.52%
Southeastern Correctional Institution	Government Jail	370	10	0.50%
<b>Total</b>		<b>8,297</b>		<b>11.18%</b>
Total Employment Within County		<b>74,200</b>		

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

**December 31, 2003**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,003	2	1.51%
Fairfield County	Government	817	3	1.23%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.75%
Ralston Foods	Manufacturer Food Products	450	5	0.67%
Cyrrill Scott Company, Inc.	Commercial Printer	375	6	0.56%
Gorsuch Enterprises	Real Estate Developer	250	7	0.38%
Glassfloss Industries, Inc.	Manufacturer-Air Filtration	250	8	0.38%
Midwest Fabricating	Manufacturer-Cold Formed Parts	240	9	0.36%
Crestview Nursing & Rehabilitation	Education	240	10	0.36%
<b>Total</b>		<b>6,125</b>		<b>9.21%</b>
Total Employment Within County		<b>66,500</b>		

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

# Fairfield County, Ohio

## DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2011	146,351 a	\$ 3,824,151,630	\$ 26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 c	4,718,639,808	32,834	58,019 b	36.2 a
2008	142,223 a	4,669,749,982	32,834	58,019 b	36.2 a
2007	141,318 a	4,556,374,956	32,242	51,631 b	36.2 a
2006	140,591 a	4,444,081,510	31,610	47,962 b	36.2 a
2005	138,420 a	4,289,635,800	30,990	47,962 b	36.2 a
2004	136,300 a	4,141,202,900	30,383	47,962 b	36.2 a
2003	132,500 a	3,894,572,500	29,393	47,962 b	36.2 a
2002	128,800 a	3,728,244,800	28,946	47,962 b	36.2 a

(1) Source: U.S. Census

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

(b) U.S. Census Bureau QuickFacts

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

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Ohio Association of Realtors for years 2002 through 2007 and the Fairfield County Auditor's Office for 2008 and 2011

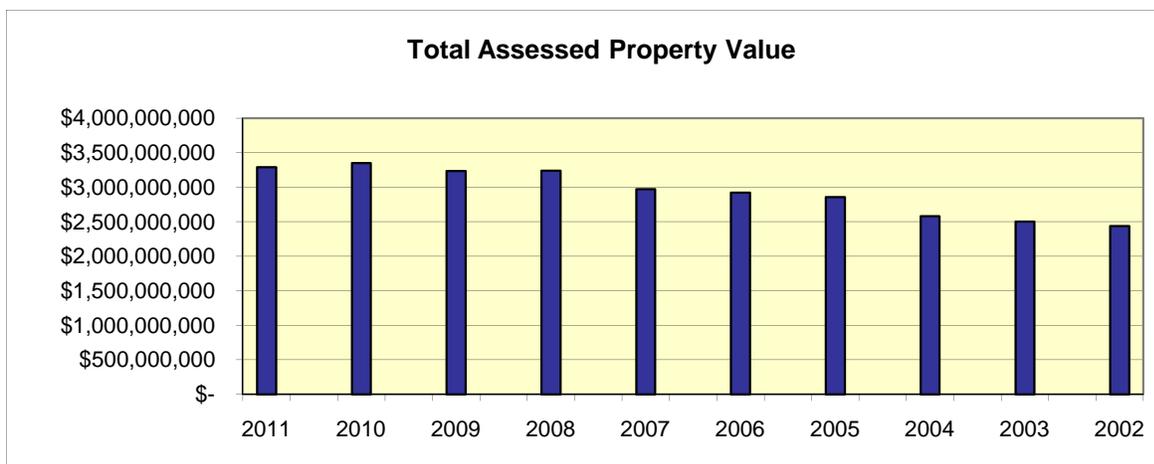


Table 17

<b>Educational Attainment: Bachelor's Degree or Higher</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate</b>	<b>Average Sales Price of Residential Property (6)</b>	<b>Total Assessed Property Value (5)</b>
24.4% b	24,822	7.70%	\$ 142,478	\$ 3,288,275,990
23.3 b	25,316	8.80%	171,590	3,347,918,370
20.8 b	25,167	8.50%	163,100	3,232,512,360
20.8 b	24,825	5.70%	172,000	3,237,383,407
20.8 b	24,708	5.00%	188,857	2,972,904,574
20.8 b	24,568	4.80%	120,019	2,919,612,545
20.8 b	24,118	4.70%	129,482	2,858,817,163
20.8 b	23,668	4.60%	130,586	2,578,980,783
20.8 b	23,216	4.50%	121,805	2,501,406,662
20.8 b	22,232	4.20%	119,417	2,437,054,497



# Fairfield County, Ohio

## COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b><u>General Government -Legislative and Executive</u></b>					
Commissioners.....	27	25	25	25	24
Auditor.....	30	34	35	33	32
Treasurer.....	8	7	8	8	8
Prosecutor.....	19	20	21	21	20
Board of Elections.....	13	13	14	20	56
Recorder.....	5	5	5	5	6
Total-Legislative and Executive.....	<u>102</u>	<u>104</u>	<u>108</u>	<u>112</u>	<u>146</u>
<b><u>General Government -Judicial</u></b>					
Common Pleas Court.....	15	10	13	16	16
Domestic Relations Court.....	9	10	9	8	8
Juvenile Court.....	23	23	17	20	21
Probate Court.....	6	8	7	8	8
Clerk of Courts.....	43	35	40	44	40
Municipal Court Clerk.....	0	1	0	0	0
Total-Judicial.....	<u>96</u>	<u>87</u>	<u>86</u>	<u>96</u>	<u>93</u>
<b><u>Public Safety</u></b>					
Emergency Management.....	3	4	3	3	3
Prosecutor-Victims of Crime.....	4	4	4	4	3
Common Pleas Court.....	5	10	7	5	5
Juvenile Court - Youth Services.....	10	11	15	13	8
Juvenile Probation.....	18	17	17	17	17
Coroner.....	3	3	3	3	3
Fairfield-Hocking Major Crimes Unit.....	2	1	1	1	2
Sheriff.....	133	130	135	140	138
Total-Public Safety.....	<u>178</u>	<u>180</u>	<u>185</u>	<u>186</u>	<u>179</u>
<b><u>Public Works</u></b>					
Engineer.....	57	58	62	58	58
Total-Public Works.....	<u>57</u>	<u>58</u>	<u>62</u>	<u>58</u>	<u>58</u>
<b><u>Health</u></b>					
Commissioners-Dog and Kennel.....	5	6	6	6	6
Developmental Disabilities.....	158	140	138	136	134
Mental Health.....	8	7	7	9	9
Total-Health.....	<u>171</u>	<u>153</u>	<u>151</u>	<u>151</u>	<u>149</u>
<b><u>Human Services</u></b>					
Veterans Services.....	13	14	14	14	14
Job and Family Services.....	173	183	173	222	221
Total-Human Services.....	<u>186</u>	<u>197</u>	<u>187</u>	<u>236</u>	<u>235</u>
<b><u>Enterprise</u></b>					
Fairfield County Sewer District.....	13	15	15	12	13
Fairfield County Water District.....	7	9	10	11	11
Total-Enterprise.....	<u>20</u>	<u>24</u>	<u>25</u>	<u>23</u>	<u>24</u>
Total Employees.....	<u>810</u>	<u>803</u>	<u>804</u>	<u>862</u>	<u>884</u>

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

Source: Fairfield County Auditor's Office

Table 18

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
23	22	25	32	31
32	31	35	37	36
8	8	9	9	9
21	18	18	18	18
20	12	12	12	11
6	6	8	8	8
<u>110</u>	<u>97</u>	<u>107</u>	<u>116</u>	<u>113</u>
16	17	17	18	18
8	8	8	8	8
17	16	10	5	4
6	7	7	8	8
40	39	33	38	38
0	1	1	1	1
<u>87</u>	<u>88</u>	<u>76</u>	<u>78</u>	<u>77</u>
2	2	2	1	2
3	3	3	3	3
5	4	4	4	5
8	8	13	13	13
17	17	16	18	17
3	3	3	3	3
2	3	3	3	3
130	129	147	153	142
<u>170</u>	<u>169</u>	<u>191</u>	<u>198</u>	<u>188</u>
59	59	63	64	55
<u>59</u>	<u>59</u>	<u>63</u>	<u>64</u>	<u>55</u>
7	6	7	7	7
142	139	134	133	128
10	8	8	8	8
<u>159</u>	<u>153</u>	<u>149</u>	<u>148</u>	<u>143</u>
14	14	14	14	14
211	185	175	175	195
<u>225</u>	<u>199</u>	<u>189</u>	<u>189</u>	<u>209</u>
14	15	17	16	14
11	10	7	8	7
<u>25</u>	<u>25</u>	<u>24</u>	<u>24</u>	<u>21</u>
<u>835</u>	<u>790</u>	<u>799</u>	<u>817</u>	<u>806</u>

Fairfield County, Ohio

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

Table 19

	2011	2010	2009	2008	2007	2006	2005
<b>General Government -Legislative and Executive</b>							
Commissioners.....							
Number of resolutions passed.....	1,533	1,558	1,571	1,389	1,358	1,280	1,311
Number of meetings.....	57	52	52	52	52	52	52
Auditor.....							
Number of checks/vouchers issued.....	24,808	27,655	27,451	28,553	25,433	25,992	26,146
Number of personal property returns.....	0	23	20	182	341	450	534
Number of exempt conveyances.....	1,651	1,532	1,675	1,858	1,988	2,030	2,236
Number of non-exempt conveyances.....	2,317	2,432	2,338	2,626	3,162	3,706	3,991
Number of real estate transfers.....	5,358	5,269	5,298	6,276	6,831	8,191	10,049
Number of parcels billed.....	67,033	66,954	66,850	66,816	66,372	66,621	65,890
Prosecutor.....							
Number of criminal cases.....	1,271	541	431	454	490	479	445
Board of Elections.....							
Registered voters.....	103,717	102,716	104,708	106,582	98,373	96,593	93,218
Actual voters last general election.....	49,360	51,100	39,489	72,665	31,061	55,657	40,052
Percentage of registered voters that voted.....	47.59%	49.75%	37.71%	68.18%	31.57%	57.62%	42.97%
Recorder.....							
Number of deeds recorded.....	4,575	3,826	3,834	4,301	5,010	5,907	6,440
Number of mortgages recorded.....	5,447	5,960	6,464	5,915	8,094	10,673	12,214
Number of military discharges recorded.....	31	36	19	30	63	43	42
Buildings and Grounds.....							
Number of commissioner owned buildings.....	32	32	33	33	33	34	34
Square footage of buildings.....	421,822	421,822	442,923	442,923	704,979	704,979	704,979
Data Processing.....							
Number of users served.....	950	803	246	293	279	170	170
<b>General Government -Judicial</b>							
Common Pleas Court.....							
Number of civil cases filed.....	1,323	2,436	2,440	2,393	2,375	2,111	1,932
Number of criminal cases filed.....	582	701	649	713	711	665	688
Domestic Relations Court.....							
Number of petitions for dissolution of marriage.....	268	266	282	244	252	273	263
Number of complaints for divorce.....	383	365	382	352	575	603	677
Number of complaints to determine parentage.....	445	214	243	272	308	344	308
Juvenile Court.....							
Number of delinquency cases (new and transferred).....	451	480	535	654	666	670	596
Number of traffic ticket cases.....	709	806	837	838	1,021	1,031	1,068
Number of abuse/neglect/dependency cases.....	305	286	269	319	265	215	198
Probate Court.....							
Number of marriage licenses issued.....	877	835	767	815	840	822	814
Number of civil cases filed.....	41	56	35	77	33	49	46
Number of estates filed.....	583	534	566	587	563	539	595
Number of guardianships filed.....	61	71	72	59	76	73	86
Clerk of Courts.....							
Number of civil cases filed.....	1,323	1,591	1,687	1,598	1,597	1,355	1,145
Number of criminal cases filed.....	582	541	431	454	491	484	444
Number of foreclosure cases filed.....	790	963	1,017	961	905	755	617

(continued)

Fairfield County, Ohio

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

(Continued)

Table 19

	2011	2010	2009	2008	2007	2006	2005
<b>Public Safety</b>							
Emergency Management.....							
Number of emergency responses.....	5	2	4	12	9	6	8
Coroner.....							
Number of autopsies performed.....	21	27	41	19	24	16	9
Number of cases investigated.....	98	102	86	93	78	77	59
Sheriff.....							
Prisoners booked.....	4,904	4,667	4,534	4,473	4,156	4,318	4,197
Prisoners released.....	4,861	4,667	4,507	4,405	4,209	4,240	4,169
Number of citations issued.....	1,770	1,551	910	1,620	893	1,078	1,291
Number of court security hours.....	2,080	2,080	2,080	2,080	2,080	2,080	2,080
<b>Public Works</b>							
Sheriff-Road and Bridge Weights.....							
Number of citations issued.....	54	52	48	47	54	71	91
Engineer.....							
Miles of road resurfaced.....	8	16	13	11	5	8	5
Miles of road chip and seal coated.....	34	38	39	37	23	33	24
Number of bridges replaced/improved.....	6	6	6	3	4	6	5
Number of culverts built/replaced/improved.....	17	9	19	23	27	26	55
<b>Health</b>							
Dog and Kennel.....							
Number of dog tags issued.....	26,144	26,136	25,296	25,414	24,251	23,406	21,320
Number of kennel tags issued.....	922	966	888	1,015	669	935	525
Developmental Disabilities.....							
Number of students enrolled early intervention.....	142	223	212	103	102	88	95
Number of students enrolled preschool.....	16	27	23	23	19	22	21
Number of students enrolled school age.....	27	32	32	37	32	35	24
Number served by workshop.....	222	175	197	197	225	186	176
Mental Health.....							
Client count adults.....	2,878	2,998	2,806	1,683	1,663	2,563	2,563
Client count youths.....	1,295	1,157	1,088	739	604	1,214	1,157
<b>Human Services</b>							
Veterans Services.....							
Number of clients served financially.....	529	623	526	705	541	558	589
Amount of benefits paid.....	\$376,717	\$422,380	\$430,381	\$458,391	\$373,356	\$349,102	\$345,236
Number of clients transported.....	1,385	1,424	1,143	1,544	1,248	1,297	1,023
Job and Family Services.....							
Average client count-food stamps.....	18,688	18,736	16,077	11,022	9,765	9,506	8,094
Medicaid caseload.....	22,342	22,139	20,339	17,148	15,980	15,809	15,633
Average client count-worknet.....	2,792	2,320	2,752	2,027	1,480	1,491	1,141
Average client count-day care.....	1,466	1,702	1,497	1,438	1,311	1,155	830
Children's Services.....							
Monthly average child custody.....	179	145	146	182	217	190	165
Adoption finalizations.....	20	12	21	37	26	29	31
Total inquiries.....	4,946	4,960	5,197	5,043	4,410	3,785	3,446
Child Support Enforcement Agency.....							
Open child support cases.....	9,239	9,587	9,551	8,345	8,828	8,306	8,415
IV-D cases with support orders.....	7,778	7,444	7,810	6,680	6,486	7,757	5,858
Percentage collected.....	69.71%	69.93%	69.93%	71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

**(Continued)**

Table 19

	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b>Enterprise Funds</b>							
Sewer.....							
Average daily sewage treated (MGD).....	2,713,000	2,188,000	2,073,000	2,315,000	2,310,000	2,390,000	2,209,000
Customer accounts.....	5,943	5,942	5,910	5,901	5,870	5,847	5,770
Water.....							
Average daily water treated (MGD).....	1,405,140	1,790,000	1,782,000	1,663,000	1,744,800	1,560,820	1,600,000
Customer accounts.....	5,203	5,239	5,154	5,132	5,095	5,073	4,998

Information prior to 2005 is not available

Source: Fairfield County Departments

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST EIGHT YEARS

Table 20

	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government -Legislative and Executive</b>								
Commissioners.....								
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493
Auditor.....								
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354	4,354	4,354	4,354
Treasurer.....								
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160	2,160	2,160	2,160
Prosecutor.....								
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952	7,952	7,952	7,952
Board of Elections.....								
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344
Recorder.....								
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....								
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....								
Administrative office space (square feet).....	864	864	864	864	864	864	864	864
<b>General Government -Judicial</b>								
Common Pleas Court.....								
Number Of court rooms.....	2	2	2	2	2	2	2	2
Domestic Relations Court.....								
Number Of court rooms.....	3	3	3	2	2	2	2	2
Juvenile Court.....								
Number Of court rooms.....	2	2	2	1	1	1	1	1
Probate Court.....								
Number Of court rooms.....	1	1	1	1	1	1	1	1
Clerk of Courts.....								
Administrative office space legal (square feet).....	656	656	609	529	476	504	666	615
Administrative office space title (square feet).....	305	305	319	284	236	249	233	153
<b>Public Safety</b>								
Emergency Management.....								
Number of emergency response vehicles.....	4	4	4	4	3	3	3	2
Coroner.....								
Number of emergency response vehicles.....	0	1	1	2	2	2	2	2
Sheriff-Main Jail.....								
Jail capacity.....	26	26	26	26	26	26	26	26
Number of cruisers.....	51	39	39	38	34	41	40	39
Sheriff-MSMJ.....								
Jail capacity.....	61	61	61	61	61	61	61	61

(continued)

Fairfield County, Ohio

**CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY  
LAST EIGHT YEARS**

(Continued)

Table 20

	2011	2010	2009	2008	2007	2006	2005	2004
<b>Public Works</b>								
Sheriff-Road and Bridge Weights.....								
Number of patrol vehicles.....	1	1	1	1	1	1	1	1
Engineer.....								
Centerline miles of roads.....	362.021	361.661	361.97	362.35	362.35	362.76	359.40	350.99
Number of vehicles.....	61	56	57	53	56	58	60	54
<b>Health</b>								
Dog and Kennel.....								
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432	432	432
Number of vehicles.....	4	4	4	4	4	5	4	5
Mental Retardation.....								
Number of busses.....	2	4	5	5	5	10	12	12
Number of schools.....	1	1	1	1	1	1	1	1
Number of workshops.....	1	1	1	1	1	1	1	1
Mental Health.....								
Number of facilities.....	1	1	1	1	1	1	1	1
<b>Human Services</b>								
Veterans Services.....								
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	6	6	5	5
Job and Family Services.....								
Administrative office space (square feet).....	39,284	39,284	52,398	52,398	52,398	52,398	52,398	52,398
Workforce Development.....								
Number of vehicles.....	1	1	1	1	1	1	1	1
Community Services & Child Protective Services.....								
Number of vehicles.....	15	15	13	13	14	12	14	11
Child Support Enforcement Agency.....								
Number of vehicles.....	0	0	0	0	0	2	2	2
<b>Enterprise Funds</b>								
Sewer.....								
Number of treatment facilities.....	5	5	5	5	5	5	5	5
Feet of sewer lines.....	778,694	770,757	770,757	759,618	756,025	742,012	742,012	734,492
Water.....								
Number of treatment facilities.....	2	2	2	2	2	2	2	2
Feet of water lines.....	623,983	623,983	623,983	606,420	600,753	587,570	585,766	562,848

Source: Fairfield County Departments

Information prior to 2004 is not available



# Dave Yost • Auditor of State

## FAIRFIELD COUNTY FINANCIAL CONDITION

### FAIRFIELD COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 14, 2012