

Dave Yost • Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Federal Awards Expenditures Schedule.....	1
Notes to the Federal Awards Expenditures Schedule	5
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Federal Program, on Internal Control Over Compliance in Accordance with OMB Circular A-133, and on the Federal Awards Expenditures Schedule	9
Schedule of Findings.....	13

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
Non-Cash Assistance (Food Distribution):			
National School Lunch Program	56164	10.555	\$ 792
Cash Assistance			
National School Lunch Program	56164	10.555	14,181
Total Nutrition Cluster			14,973
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1213-12-0033	10.561	402,420
Total U.S. Department of Agriculture			417,393
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	613,672
Total U.S. Department of Commerce			613,672
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant / State's Program	B-F-10-1AV-1 B-C-10-1AV-1 B-F-11-1AV-1 B-Z-08-1AV-1 31-6400066	14.228	414,885 27,311 66,958 180,494 63,180
Total Community Development Block Grant Program			752,828
Home Investment Partnerships Program	B-C-10-1AV-2	14.239	309,203
Total U.S. Department of Housing & Urban Development			1,062,031
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Supervised Visitation, Safe Havens for Children Program	2012-CW-AX-K005	16.527	9,178
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2012-VAGENE-346 2013-VAGENE-346	16.575	79,975 31,682
Total Crime Victim Assistance Program			111,657
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 2011-DJ-BX-3255 2012-DJ-BX-0540	16.738	1,445 207 6,210 5,000
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2010-JG-A01-6286 2011-JG-A01-6286	16.738	2,309 55,856
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	2009-RA-R01-2360 2009-RA-R01-2372	16.803	38,067 38,717
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			147,811
Total U.S. Department of Justice			268,646

(Continued)

FAIRFIELD COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	
Adult Administration			\$ 9,204
Adult			144,568
Total WIA Adult Program			<u>153,772</u>
WIA Youth Activities Program	7323	17.259	
Youth Administration			4,346
Youth			169,240
Total WIA Youth			<u>173,586</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	
Dislocated Worker Administration			16,272
Dislocated Worker			154,349
Total WIA Dislocated Workers			<u>170,621</u>
Total Workforce Investment Act Cluster			<u>497,979</u>
Total U.S. Department of Labor			<u>497,979</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	395,611
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	51,568
	PID 81923		173,268
	PID 90073		150,000
	PID 80761		491,856
	PID 82213		267,101
	PID 92448		50,000
	PID 75143		29,255
	PID 90189		18,880
Total Highway Planning & Construction Program			<u>1,231,928</u>
State and Community Highway Safety Program	SC-2013-00-00-00-333-00	20.600	5,078
Alcohol Impaired Driving Countermeasures Incentive Grants I Program	HVEO-2013-23-00-00-00392-00	20.601	2,352
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	HM-HMP-0243-11-01-00	20.703	<u>25,743</u>
Total U.S. Department Transportation			<u>1,660,712</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education Grants to States Program	56164	84.027	35,617
Special Education Preschool Grants	56164	84.173	17,763
Total Special Education Cluster			<u>53,380</u>
Rehabilitation Services_Vocational Rehabilitation Grant Cluster:			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States Program	31-6400066	84.126	64,909
<i>Passed Through Ohio RSC & Griffin-Hammis Associates, LLC:</i>			
ARRA - Rehabilitation Services-Vocational Rehabilitation Grant Program	56164	84.390	4,643
Total Rehabilitation Services-Vocational Rehabilitation Grant Cluster			<u>69,552</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION (Continued)</u>			
<i>Passed Through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families Cluster:			
Special Education - Grants for Infants and Families Program	ODH-02310021HG0312	84.181	\$ 106,404
	ODH-02310021HG0413		107,674
ARRA - Special Education - Grants for Infants and Families Program	ODH-02310021HA0211	84.393A	226
Total Special Education - Grants for Infants and Families Cluster			<u>214,304</u>
Total U.S. Department of Education			<u>337,236</u>
<u>U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION</u>			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirement Payments Program	31-6400066	90.401	<u>13,509</u>
Total U.S. Department of Elections Assistance Commission			<u>13,509</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Child Support Enforcement Demonstrations and Special Projects Program	90FI0115-01	93.601	663
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	MRCSG061001-03	93.008	1,992
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups Program	31-6400066	93.243	125,130
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1213-12-0033	93.556	296,457
Temporary Assistance for Needy Families Program	G-1213-12-0033	93.558	1,904,290
Child Support Enforcement Program	G-1213-12-0033	93.563	901,447
Child Care & Development Block Grant Program Cluster:			
Child Care & Development Block Grant Program	G-1213-12-0033	93.575	200,099
Child Care Mandatory & Matching Funds of the Child Care & Development Fund Program	G-1213-11-0033	93.596	(143,137)
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	729
<i>Passed Through Ohio Department of Mental Health:</i>			
Child Care & Development Block Grant Program	31-6400066	93.575	<u>4,000</u>
Total Child Care & Development Block Grant Program Cluster			<u>61,691</u>
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	5,435
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1213-12-0033	93.645	82,923
Foster Care_Title IV-E Program	G-1213-06-0162	93.658	1,001,162
	G-1213-12-0033		<u>737,584</u>
Total Foster Care_Title IV-E Program			<u>1,738,746</u>
Adoption Assistance Program	G-1213-12-0033	93.659	595,149

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Social Services Block Grant	G-1213-12-0033	93.667	\$ 234,807
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066	93.667	71,405
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant Program	31-6400066	93.667	89,991
Total Social Services Block Grant Program			<u>396,203</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Chafee Foster Care Independence Program	G-1213-12-0033	93.674	124,761
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Medical Assistance Program	G-1213-12-0033	93.778	1,180,070
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300012	93.778	206,079
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program	MC-16	93.778	27,362
Grand Total Medical Assistance Program			<u>1,413,511</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services Program	31-6400066	93.958	127,559
<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>343,501</u>
Total U.S. Department of Health and Human Services			<u>8,119,458</u>
<u>U.S. EXECUTIVE OFFICE OF THE PRESIDENT</u>			
<i>Passed Through City of Shaker Heights</i>			
High Intensity Drug Trafficking Areas Program	G11OH0001A	95.001	<u>2,547</u>
Total U.S. Executive Office of the President			<u>2,547</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Disaster Grants-Public Assistance (Presidentially Declared Disasters)	FEMA-DR-4077-OH	97.036	48,772
Hazard Mitigation Grant Program	FEMA-DR-1805-OH	97.039	248
Emergency Management Performance Grants Program	EMW-2011-EP-00003-S01	97.042	5,756
Total Emergency Management Performance Grants Program	EMW-2012-EP-00004-S01		<u>42,416</u>
			48,172
Homeland Security Grant Program	2009-SS-T9-0089	97.067	3,040
	2010-SS-T0-0012		56,591
	EMW-2011-SS-00070		67,228
Total Homeland Security Grant Program			<u>126,859</u>
Total U.S. Department of Homeland Security			<u>224,051</u>
Total Federal Awards Expenditures			<u>\$ 13,217,234</u>

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

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Fairfield County's (the County) federal award program's 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 Alcohol and Drug Addiction Services, Ohio Department of Mental Health, and 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 that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - FOOD DONATION PROGRAM

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

NOTE E - REVOLVING LOAN PROGRAMS

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

These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning Loans Receivable Balance as of January 1, 2012	\$268,313
New Loans Made	63,180
Loan Principle Payments	<u>(145,173)</u>
Ending Loans Receivable Balance as of December 31, 2012	<u>\$186,320</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2012	\$83,505
Administrative Costs Expended During 2012	3,459

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2012 are deemed to be uncollectible.

FAIRFIELD COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012**

(Continued)

NOTE E - REVOLVING LOAN PROGRAMS (Continued)

Economic Development (EDA): The County has a RLF program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$613,672 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA revolving loan fund during 2012 is as follows:

Beginning Loans Receivable Balance as of January 1, 2012	\$394,895
New Loans Made	98,000
Loan Principle Payments	<u>(194,558)</u>
Ending Loans Receivable Balance as of December 31, 2012	<u><u>\$298,337</u></u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2012	\$525,582
Administrative Costs Expended During 2012	5,367

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2012 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 - ARRA/eFMAP RECONCILIATION

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid program (CFDA #93.778) in the amount of \$3,295 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule since the underlying expenses occurred in prior reporting periods.



Dave Yost • Auditor of State

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2013. Our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. The financial statements of Fairfield Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 20, 2013



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the basic 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 20, 2013. We conducted our audit to opine on the County's basic financial statements. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 20, 2013

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under §.510(a)?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance for Needy Families Program - CFDA #93.558; Foster Care_Title IV-E Program - CFDA #93.658; Workforce Investment Act (WIA) Cluster - CFDA #17.258 / #17.259 / #17.278; Social Services Block Grant Program - CFDA #93.667; Home Investment Partnerships Program - CFDA #14.239
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$396,517 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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FAIRFIELD COUNTY, OHIO
Comprehensive Annual Financial Report



For the Year Ended December 31, 2012
Issued by Jon A. Slater, Jr.
Fairfield County Auditor

About the Cover – Fairfield County Utilities Complex

The new Fairfield County Utilities complex, located at 6805 Lockville Road, is advantageous to customers and employees. All employees are in one location and customers can pay their water and sewer bills without having to drive to Lancaster. The \$3.3 million administration building and garage facility was constructed during 2012 and 2013 becoming operational during January 2013. The facility features a meeting room, a lab space in the basement, a connecting garage with a truck wash, and a drive-up window which customers can use to drop off payments. The garage is 9,000 square feet and the administration building is 12,000 square feet.

The utilities department operates five wastewater and two water treatment plants in the County with more than 5,900 sewer customers and 5,200 water customers. Each day, the plants treat an average of more than 2.0 gallons of sewage and an average of more than 1.4 gallons of water for their customers.

Financing for the complex came from the issuance of \$3.3 million in Recovery Zone Economic Development Bonds during 2010 in accordance with the American Recovery and Reinvestment Act of 2009. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems in the form of fees from the customers.

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, 2012



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>

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Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2012

	<u>Page</u>
INTRODUCTORY SECTION	
Letter of Transmittal.....	i
County Organization and Elected Officials.....	ix
Principal Appointed Officials and Department Heads.....	x
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	xi
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	5
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	20
Statement of Activities.....	22
Fund Financial Statements	
Balance Sheet—Governmental Funds.....	24
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	26
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds.....	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget (Non-GAAP Basis) and Actual:	
General Fund.....	32
Community Services Fund.....	33
Motor Vehicle Fund.....	34
Developmental Disabilities Fund.....	35
Alcohol, Drug Addiction, and Mental Health Board Fund.....	36
Statement of Fund Net Position — Enterprise Funds.....	37
Statement of Revenues, Expenses, and Changes in Fund Net Position — Enterprise Funds.....	39
Statement of Cash Flows — Enterprise Funds.....	40
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	42
Notes to the Basic Financial Statements	
Notes to the Basic Financial Statements.....	43

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2012

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	98
Schedule of Expenditures — Budget (Non-GAAP Basis) and Actual.....	99
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	104
Combining Balance Sheet—Nonmajor Governmental Funds.....	105
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds.....	106
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	108
Combining Balance Sheet.....	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	120
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog and Kennel Fund.....	128
Child Support Enforcement Agency Fund.....	129
Computerized Legal Research Fund.....	130
Real Estate Assessment Fund.....	131
Treasurer's Prepayment Fund.....	132
Youth Services Fund.....	133
Ditch Maintenance Fund.....	134
Delinquent Real Estate Collection Fund.....	135
Children Services Fund.....	136
Indigent Guardianship Fund.....	137
Emergency Management and Homeland Security Fund.....	138
Marriage License Fund.....	139
Bateson Beach Fund.....	140
Computer Fund.....	141
Parent Education Fund.....	142
Adult Community Based Corrections Fund.....	143
Bridges, Culverts, and County Road Levy Fund.....	144
County Probation Services Community Based Corrections Fund.....	145
Litter Enforcement Fund.....	146
Economic Development Assistance Grant Fund.....	147
Community Development Block Grant Fund.....	148
Sheriff Services Fund.....	149
Victims of Crime Fund.....	150
Courts Special Projects Fund.....	151
Reese-Peters Home Fund.....	152
Juvenile Court Services Fund.....	153
Home Fund.....	154
Major Crimes Unit Grant Fund.....	155

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2012

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued):	
Workforce Investment Act Fund.....	156
Older Adult Services Levy Fund.....	157
Wireless 9-1-1 Fund.....	158
Voter Education/Pollworker Training Fund.....	159
Child/Adult Protective Services Fund.....	160
Law Library Resources Fund.....	161
Federal Emergency Management Agency Fund.....	162
Home Sewage Treatment System Fund.....	163
Local Government Innovation Fund.....	164
Safe Haven Fund.....	165
Ohio Children's Trust Fund.....	166
Certificate of Title Administration Fund.....	167
County Recorder Equipment Fund.....	168
Nonmajor Debt Service Funds	
Descriptions of the Nonmajor Debt Service Funds.....	169
Combining Balance Sheet.....	170
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	171
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.....	172
General Obligation Bond Retirement Fund.....	173
Airport State Infrastructure Bank Fund.....	174
Sewer Debt Service Fund.....	175
Water Debt Service Fund.....	176
Nonmajor Capital Projects Funds	
Descriptions of the Nonmajor Capital Projects Funds.....	177
Combining Balance Sheet.....	178
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 Capital Projects Funds:	
Airport Construction Fund.....	182
Developmental Disabilities Facilities Fund.....	183
Mental Health and Developmental Disabilities Complex Fund.....	184
Road and Bridge Construction Fund.....	185
Permanent Improvement Fund.....	186
Financial Management Information System Fund.....	187

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2012

	<u>Page</u>
Enterprise Funds	
Descriptions of the Enterprise Funds.....	188
Schedules of Revenues, Expenditures, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	189
Water Fund.....	190
Airport Fuel Operations Fund.....	191
Agency Funds	
Descriptions of the Agency Funds.....	192
Combining Statement of Changes in Assets and Liabilities—Agency Funds.....	195

STATISTICAL SECTION

Statistical Section Description.....	S1
Financial Trends	
Net Position by Component.....	S2
Changes in Net Position.....	S4
Program Revenues by Function/Program.....	S10
Fund Balances, Governmental Funds.....	S12
Changes in Fund Balances, Governmental Funds.....	S14
Revenue Capacity	
Assessed Valuation and Estimated True Values of Taxable Property.....	S18
Property Tax Rates - Direct and Overlapping Governments.....	S20
Property Tax Levies and Collections.....	S36
Principal Taxpayers - Real Estate Tax.....	S38
Principal Taxpayers - Public Utility Tax.....	S39
Principal Taxpayers - Tangible Personal Property Tax.....	S40
Debt Capacity	
Ratio of General Obligation Bonded Debt to Estimated True Value and General Obligation Bonded Debt Per Capita.....	S41
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita.....	S42
Legal Debt Margin.....	S44
Pledged Revenue Coverage - Revenue Debt - Sewer.....	S46
Economic and Demographic Information	
Principal Employers.....	S49
Demographic and Economic Statistics.....	S50
Economic and Demographic Information	
County Government Employees by Function/Program.....	S52
Operating Indicators by Function/Program.....	S54
Capital Asset Statistics by Function/Activity.....	S60

Introductory Section



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Jon A. Slater, Jr.

210 East Main Street
Lancaster, Ohio 43130-3882

FAIRFIELD COUNTY AUDITOR

Voice (740) 652-7020
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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, 2012. 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, 2012, 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.

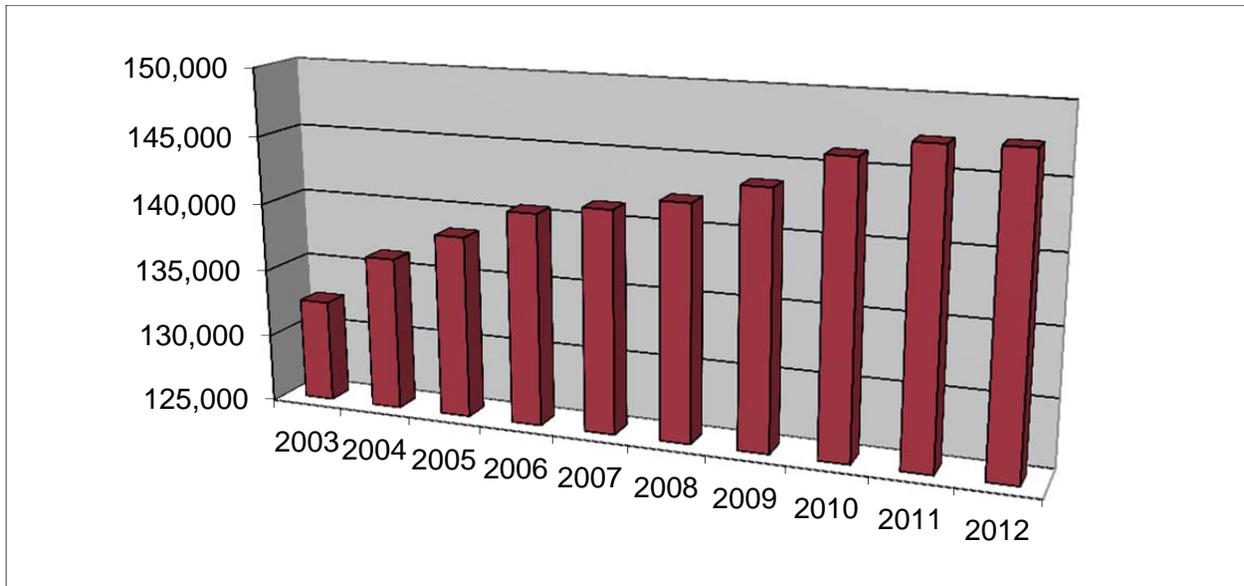
Management's Discussion and Analysis

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, 147,474 people reside within the County's 506 square miles, an increase of 0.1 percent for the year and an increase of 11.3 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 38,880 residents.

Population



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

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

The County employs 827 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

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

ASSESSING ECONOMIC CONDITION

Local Economy

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

Fairfield Medical Center, a nonprofit 501(c)(3) hospital, approved a \$35 million facility plan in December 2012 that will involve space renovation and expansion at the hospital's main campus on 401 N. Ewing Street. Highlights of the two-story facility plan include 11 operating rooms, a new surgery wing, joining the main hospital and the pavilion, advanced technology, family-friendly support areas, and 36 new private patient rooms with the goal of making 100 percent of every patient room in the hospital private. Detailed planning will begin in 2013 and ground breaking is anticipated in 2014 with construction to be completed by December 2015.

Ohio Health recently purchased 40 acres of land along Refugee Road in June 2012 with the plans to construct a healthcare campus (medical facility.) Construction is planned to begin in the summer of 2013. OhioHealth is a nationally recognized, not-for-profit, charitable, healthcare organization serving and supported by the community. Based in Columbus, Ohio, it is a family of 21,000 associates, physicians and volunteers, 18 hospitals, 23 health and surgery centers, home-health providers, medical equipment, and health service suppliers throughout a 40-county area.

Green technology jobs continue to make an impact in Fairfield County. Toxco, a lithium battery recycling center located on Quarry Road in Lancaster, completed the expansion of the 70,000 square foot facility during 2012 and 2013. Funding for the expansion came from a \$9.5 million dollar grant previously awarded through the American Recovery and Reinvestment Act. The first of several lines is anticipated to be operational late summer 2013 with the rest of the lines to follow shortly after. Toxco has committed to create 40-50 positions as part of this expansion.

In September, 2012, Worthington Industries, Inc.'s Pressure Cylinders segment acquired The Westerman Companies for \$70 million. The Westerman Companies is the largest and oldest supplier of oil and gas separators, production units, and related wellhead equipment east of the Mississippi River. The acquisition will add 24 production and engineering positions to its existing 149-employee workforce and more than \$3.5 million in capital investment as part of its expansion in Fairfield County in the next three years. The company's expansion project includes purchasing new equipment and renovating its existing facility.

Westerman Companies' 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 in 2011. The Ohio Rail Development Commission funded the final phase of an Indiana & Ohio Railway line upgrade between Lancaster and Logan during 2012. This line ties into the transload facility that opened in July 2011 and is part of the same track that services Anchor Hocking and Ralston Purina. The Indiana and Ohio Railways connection to Class 1 railroads for the line is at the CSX's Parson Yard in Columbus.

Manifold and Phalor, Inc., a machining, fabricating, and machine building business, located in the Canal Point Industrial Park in Canal Winchester, are investing \$6 million to add over 60,000 square feet to their existing facility between 2013 and 2015. The expansion is expected to create 30 full-time positions to the existing 36 jobs within three years. Six new jobs were created during 2012.

SRI Ohio Inc, a subsidiary of Serigraphie Richford Inc. a Canadian glass bottle decorating company, announced plans in June 2012 to open a \$1.2 million, 60,000 square-foot building, at 1031 Mill Park Drive. The first phase of the project, etching and frosting of glass, was completed at the end of August

and the second phase was completed December 2012. Multimillion-dollar machinery was purchased as part of this expansion as well as the addition of approximately 37 jobs including temporary workers.

B. Hubbard Enterprises LLC relocated from Oklahoma to Lancaster during 2012. B. Hubbard Enterprises LLC acquired two buildings, a 42,000 square foot building and an 83,000 square foot building. Both buildings sit on 15 acres. B. Hubbard Enterprises LLC builds heavy-duty workover rigs and portable drilling rigs for the oil and gas industry. The company is hiring 40 new employees with a new payroll of \$1.7 million in the next three years.

On March 20, 2012, the Schottenstein Real Estate Group broke ground for a new 240-unit apartment complex on 24 acres on Ety Road. The Midtown complex will feature new designs of one and two bedroom apartments and two and three bedroom townhome units with garages. A large clubhouse with a state-of-the-art fitness center, WiFi business center, meeting rooms, resort swimming pool, terrace areas and many amenities are offered. The first phase, the club house, models, and first households were completed in October 2012. The entire project is expected to be completed during the third quarter of 2014.

Nifco American Corporation, a Japanese plastics-blow molding auto parts supplier headquartered in Canal Winchester, leased warehouse space in Groveport during 2012. This allowed Nifco to convert the warehouse space to production space which resulted in the addition of more employees and equipment. Nifco significantly increased their research and development staff. This expansion created an additional 129 new positions in 2012.

The City of Lancaster purchased the 1894 Columbian building on Main Street in May 2012 for the purposes of renovating the building to house the Fairfield County Municipal Court, the Municipal Court's Clerk of Courts, and probation offices. Preliminary plans include expansions to the back of the building. Construction is expected to begin in 2013 on the \$8.2 million project.

Fairfield Homes, Inc., a developer of single family homes and subdivisions, commercial construction, historic restorations, and multifamily housing, is constructing a \$5 million 21-unit apartment complex, The Pearl House Project will be used to house people recovering from substance abuse. Planning for this project was completed in 2012.

In March, 2012, voters approved a 3.6 mill, 37 year bond issue along with a 0.5 mill classroom facilities maintenance continuing levy for the Lancaster City School District to build five new elementary buildings in collaboration with the Ohio Facilities Construction Commission. The total project is estimated to be \$90 million. The School Facilities Construction and Improvement Bonds were sold in August, 2012 in the amount of \$60,410,000. The first major construction that took place for the project was the demolition of the North Elementary building in October, 2012. The Program of Requirements which identified the needed spaces to be contained within each building was approved by the school board in November, 2012.

Retail development tends to follow the population. Fairfield County was the seventh fastest growing county in Ohio from 2010-2012. Developers and retailers have announced major projects to meet the growing demands for goods and services. Tide Dry Cleaners, located at 990 Old Diley Road, broke ground for a new 2,800 square foot dry cleaning facility with an estimated value of \$525,000 during fourth quarter 2012. Raising Canes, specializing in chicken fingers and tenders, along with a variety of sides, broke ground in September 2012. The North Memorial drive restaurant opened its doors in November 2012 and has a staff of 60 employees. Opening week generated approximately \$73,000 in sales. The Ville du Havre restaurant opened during May, 2012. The cozy, classy restaurant, located at 3660 Columbus-Lancaster Road, features home-cooked, Amish-style food, and a party room. The restaurant has a staff of four employees.

Traffic counts along the State Route 256 corridor continue to stay high resulting in demand for the area and the planned expansion of the corridor for easier traffic flows. The City of Pickerington was awarded a \$5 million Safety Grant from the Ohio Department of Transportation to upgrade State Route 256 from I-70 to Refugee Road in October 2011. The roadway project is crucial to the ongoing growth and development of Pickerington. During 2012, approximately \$57,168 of the grant was spent for preliminary engineering services. The City of Pickerington was awarded an additional \$1 million Ohio Department of Transportation (ODOT) grant to repave portions of State Route 256 not covered by the original safety grant. The ODOT grant reduces the City's share of the project to approximately \$500,000. Construction is expected to begin in the spring of 2015 and be completed by the fall of 2015.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 0.25 percent between 2010 and 2012. Fairfield County's growth rate of 0.4 percent is the eighth highest among Ohio's 88 counties. The County's population is estimated to stand at 147,474 as of 2012. Delaware County in Central Ohio leads the State in annual population growth with a 1.73 percent average between 2010 and 2012.

At 5.7 percent, Fairfield County's 2012 unemployment rate was lower than the 7.7 percent rate in 2011. The County's rate is lower than the State and national averages, which totaled 6.6 percent and 7.6 percent, respectively.

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 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 unencumbered cash carryover balance that represents 25 percent of General Fund expenditures. 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 2013, the departments received no increases for other operating expenses and department allocations, except for a small pay increases for all employees excluding elected officials. Additional revenues from the temporary increase in sales taxes effective January 1, 2010 and the stability of property tax revenues contributes 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. At year-end 2012, this has saved the County approximately \$414,000 as compared to the cost of housing prisoners in several jails across the State in 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.

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, 2012, seven Enterprise Zone agreements were active representing more than \$46.5 million in investments. The projects have created 250 new employment positions and retained 1,399 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. Three new loans were approved in 2012 totaling \$161,180. Since the revolving loan program was established, more than \$3.7 million has been loaned to support more than 79 projects resulting in an investment to the County of over \$24.4 million.

The Fairfield 33 Development Alliance (Alliance) continued its strategic marketing approach, targeted industries and identified regions for outreach. In August 2012, Ady International Company and Austin Consulting, premier site location consultancies, awarded their prestigious "Shovel-Ready" Site Designation Award for approximately 137 developable areas located within The Rock Mill Industrial Park for Food Processing and 31.4 acres of property known as the Canal Pointe Industry and Commerce Park for Advanced Manufacturing. Rock Mill and Canal Pointe represent two of only three sites in Ohio and a limited number nationwide to receive this accreditation. Meeting strict standards regarding all aspects of ownership, property, transportation, utility, workforce, community and environmental issues, Rock Mill and Canal Pointe are pre-qualified and ready for immediate development.

The Alliance continues to market to 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. 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.

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 Columbus 2020. Fairfield County is one of the eleven counties identified as the Columbus Region and falls under the guidance and support of Columbus 2020. The Fairfield 33 Development Alliance has partnered with Columbus 2020 in working toward the same economic goals of helping to retain and expand existing companies, attracting major employers to the region, fostering entrepreneurship, and making the regions a place where people want to live. To achieve these goals, Columbus 2020 drafted a Comprehensive Economic Development Strategy (CEDS) in order to create an Economic Development District (EDD). Once a district is created it becomes eligible for funds offered through the Federal Economic Development Administration (EDA). Development of the Columbus Region CEDS was completed by the Columbus 2020 and its partners during the summer of 2012. The final plan was submitted to EDA in late August 2012. On December 26, 2012, Columbus 2020 received confirmation from the EDA that the Columbus Region CEDS was accepted.

In April 2009, the County was awarded \$1.5 million in federal grants 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 2012, the County spent approximately \$435,095 in rehabilitation of vacant homes. Proceeds of \$327,416 from the sale of the homes to qualified buyers in 2012 are used to rehabilitate and purchase future foreclosed vacant homes.

In June 2012, the County was awarded a \$571,260 Moving Ohio Forward Grant from the Ohio Attorney General. The funds are used for the demolition of blighted residential properties in Fairfield County.

The Fairfield County Board of Commissioners, as the lead applicant for a partnership of multiple political subdivisions, was approved for a \$96,688 grant from the Local Government Innovation (LGI) fund in July, 2012. The LGI fund is a new State program that provides financial assistance to encourage collaboration, shared services, and efficiency at the local level, reducing costs of community services and providing a foundation for fiscal sustainability. In partnership with the Fairfield County Historical Parks Commission, Fairfield County Soil and Water Conservation District, Fairfield County Regional Planning Commission, Fairfield Department of Health, Fairfield, Hocking, Licking, and Perry Multi-County Detention District, and the City of Lancaster, the Board of County Commissioners will move forward with a project known as the Advanced Innovative Management Solution, or AIMS.

AIMS is an extensive, integrated project designed to move government into modern administrative and management methods. The County implemented the first steps of this project in 2012. With its six partners, the County will implement the next step of documenting a management and disaster recovery systems that will complement existing systems. A feasibility study will be implemented with the grant funding to coordinate document storage and retrieval for all partners through a shared electronic document management system. The feasibility study will demonstrate how to replace current costly, manual practices with modern ways to handle documents by converting them to electronic form and making the electronically available to the appropriate people. Major benefits of the project are that it can be replicated and scaled for more than 20 other political subdivisions in its initial phase and for even more political subdivisions in its second phase.

During 2012, the initial collection of real property data and verification that will be used for the 2013 reappraisal of real property for tax purposes commenced. State law requires each county in the State of Ohio to revalue each parcel of property every six years. The County has over 65,000 parcels. The revaluation is aided by utilizing oblique imagery similar to the "Bing Birds-Eye" product as well as street level photography. 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, MUNIS, was upgraded in July 2012. The upgrade included the Tyler Dashboard, a web-based tool which allows users to launch all MUNIS programs and other applications from a single work area. It is customizable by using portlets, called web parts. Tyler Dashboard simplifies sharing information, viewing critical MUNIS data, and accessing daily work, all from a single launching point. During 2012, the Employee Self Service module was rolled out to some departments, with the goal of all departments utilizing this module in the future. The Employee Self Service module allows employees to make the benefit enrollment elections online. Once these elections are approved and posted, they are fed directly into the live MUNIS database and take effect in the appropriate payroll. The MUNIS 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, 2011. This was the twenty-third 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 2011 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the eleventh 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

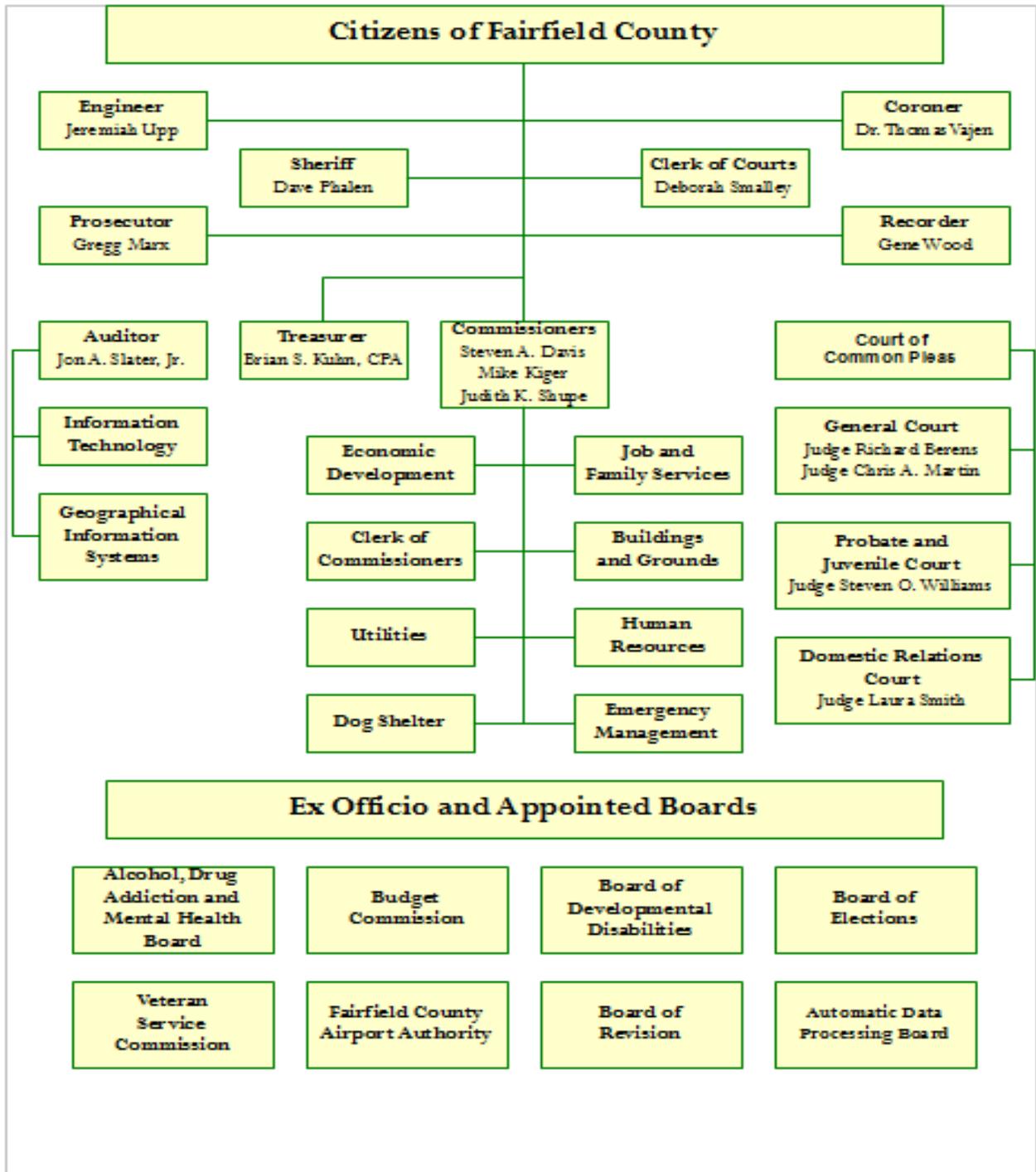


Steven A. Davis
President, Board of Commissioners

June 20, 2013

COUNTY ORGANIZATION AND ELECTED OFFICIALS

December 31, 2012



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2012

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 (1/1/12 to 9/21/12)	Shane Farnsworth
Economic Development, Director (9/24/12 to 12/31/12)	David Gallimore
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog Shelter, Warden	Michael Miller
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director.....	Susan L. Bloom
Utilities, Sanitary Engineer	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	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, 2011

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.



Christopher P. Morinell

President

Jeffrey R. Emer

Executive Director

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Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Inc. the County's discretely presented component unit, which represent 0.13 percent, 0.14 percent, and 1.42 percent, respectively, of the assets, net position and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fairfield Industries, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditor's audited the financial statements of Fairfield Industries Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Service, Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relates 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 we 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, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 20, 2013

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Introduction

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2012. 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 2012 are as follows:

- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2012, by \$271,914,566 (net position). Of this amount, \$27,305,778 was the unrestricted net position portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net position increased by 0.3 percent, or \$938,403 from the total net position at the beginning of the year 2012.
- At the end of the current year, the County's governmental activities reported total net position of \$228,635,190 an increase of \$996,027 from the prior year. Of this amount, \$19,228,655 is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$19,073,350 which represents an 18.8 percent increase from the prior year, and represents 60.6 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term notes, long-term loans, and capital leases decreased by \$2,428,542 million or 6 percent, during the current year.

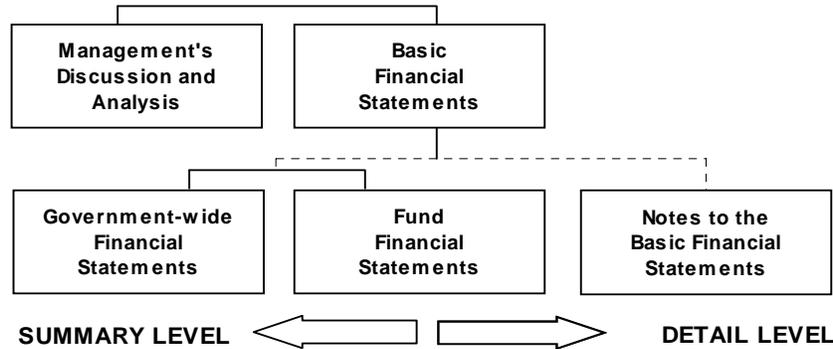
Overview of the Financial Statements

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, 2012
 (Unaudited)

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



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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

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

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

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

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

Fund Financial Statements

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

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

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 24 through 36 of this report.

Proprietary Funds — The County maintains one type of proprietary fund. It uses enterprise funds to account for its sewer, water, and airport fuel operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The proprietary fund financial statements can be found on pages 37 through 41 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Fiduciary Funds — The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary fund. The fiduciary fund financial statement can be found on page 42 of this report.

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 43 through 95 of this report.

Government-wide Financial Analysis

During 2012, as shown in the table below, the combined net position of the County's primary government increased \$938,403 or 0.3 percent. Net position reported for governmental activities increased \$996,027 or 0.4 percent and business-type activities decreased \$57,624 or 0.1 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2012, with comparatives as of December 31, 2011

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Assets:						
Current and other						
noncurrent assets ...	\$ 101,534,511	\$ 101,276,175	\$ 9,075,105	\$ 11,717,350	\$ 110,609,616	\$ 112,993,525
Capital assets	176,045,161	177,084,929	55,804,459	54,964,263	231,849,620	232,049,192
Total assets	<u>277,579,672</u>	<u>278,361,104</u>	<u>64,879,564</u>	<u>66,681,613</u>	<u>342,459,236</u>	<u>345,042,717</u>
Deferred Outflows						
Of Resources:						
Deferred Charge on						
Refunding	1,059,524	900,206	1,399,883	715,334	2,459,407	1,615,540
Liabilities:						
Current and						
other liabilities	6,589,334	7,185,322	772,124	869,633	7,361,458	8,054,955
Noncurrent liabilities ...	19,882,884	20,975,950	22,227,947	23,190,314	42,110,831	44,166,264
Total liabilities	<u>26,472,218</u>	<u>28,161,272</u>	<u>23,000,071</u>	<u>24,059,947</u>	<u>49,472,289</u>	<u>52,221,219</u>
Deferred Inflows						
Of Resources:						
Property Taxes	23,531,788	23,460,875	-	-	23,531,788	23,460,875
Net Position:						
Net Investment in						
Capital Assets	162,842,848	162,697,179	35,202,253	35,887,252	198,045,101	198,584,431
Restricted	46,563,687	47,549,912	-	-	46,563,687	47,549,912
Unrestricted	19,228,655	17,392,072	8,077,123	7,449,748	27,305,778	24,841,820
Total net position	<u>\$ 228,635,190</u>	<u>\$ 227,639,163</u>	<u>\$ 43,279,376</u>	<u>\$ 43,337,000</u>	<u>\$ 271,914,566</u>	<u>\$ 270,976,163</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

At December 31, 2012, the primary government's net investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt along with any related deferred outflows/inflows of resources, was \$198,045,101. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets and deferred outflows of resources from the prior year which resulted in a total decrease of \$2,583,481 and an increase of \$843,867, respectively. For governmental activities, the \$258,336 increase in current and other noncurrent assets is primarily due to an increase in cash and cash equivalents which was offset by decreases in intergovernmental receivables, materials and supplies inventory, and special assessment receivables. Cash and cash equivalents increased \$2,039,972 primarily due to increases in sales taxes, charges for services, unrestricted intergovernmental revenues, and property taxes. Intergovernmental receivables decreased \$758,098. This decrease is due to a decrease in funding from federal and state grant sources. Materials and supplies inventory decreased \$273,960 due to a decrease in the engineer's department inventory. Special assessment receivables decreased \$350,169 due to the pay-off of special assessments within the County and no additional large assessments. Deferred outflows of resources – deferred charge on refunding increased by \$159,318 due to the 2012 partial advance refunding of special assessment bonds and governmental general obligation bonds. Decreases in liabilities for governmental activities are due primarily to decreases in intergovernmental payable, accounts payable, and outstanding debt which were offset by increases in accrued wages and benefits payable and matured compensated absences payable.

The \$2,642,245 decrease in business type activities current and other noncurrent assets is primarily due to a decrease in cash and cash equivalents of \$2,351,868. The decrease in cash and cash equivalents is mainly attributed to the business type activities spending bond proceeds from the 2010 recovery zone economic development bonds to construct a new facility. The \$684,549 increase in deferred outflows of resources – deferred charge on refunding is due to the 2012 partial advance refunding of business type activities general obligation bonds. The decrease in total liabilities of \$1,059,876 is mainly due to a decrease in overall outstanding debt.

The decrease in capital assets for governmental type activities is mainly due to the current year's increase in accumulated depreciation. The increase in capital assets for business type activities is due to an increase in construction in progress due to the construction of a new facility which is offset by increases in accumulated depreciation.

Restricted net position was \$46,563,687 and unrestricted net position was \$27,305,778. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2012, and a comparative analysis with the year ended December 31, 2011.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Primary Government - Statement of Activities
For the year ended December 31, 2012, with comparatives for the year ended December 31, 2011

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services ..	\$ 18,498,406	\$ 17,994,477	\$ 6,635,870	\$ 6,232,508	\$ 25,134,276	\$ 24,226,985
Operating grants, contributions, and interest	31,099,440	34,583,778	-	-	31,099,440	34,583,778
Capital grants, contributions, and interest	1,571,996	1,583,061	279,116	1,468,095	1,851,112	3,051,156
Total program revenue ..	51,169,842	54,161,316	6,914,986	7,700,603	58,084,828	61,861,919
General revenues:						
Property taxes	23,023,666	22,783,868	-	-	23,023,666	22,783,868
Permissive real property transfer taxes	1,187,728	1,104,112	-	-	1,187,728	1,104,112
Lodging taxes	170,629	153,746	-	-	170,629	153,746
Sales taxes	17,756,930	16,874,160	-	-	17,756,930	16,874,160
Intergovernmental	3,362,693	3,078,536	-	-	3,362,693	3,078,536
Unrestricted interest earnings	459,007	473,819	12,995	33,619	472,002	507,438
Gain on sale of capital assets	-	-	4,095	-	4,095	-
Other	871,167	901,639	34,218	79,816	905,385	981,455
Total general revenues .	46,831,820	45,369,880	51,308	113,435	46,883,128	45,483,315
Total Revenues	98,001,662	99,531,196	6,966,294	7,814,038	104,967,956	107,345,234
Expenses:						
General government:						
Legislative and executive	11,753,812	10,615,697	-	-	11,753,812	10,615,697
Intergovernmental	1,523,966	1,706,046	-	-	1,523,966	1,706,046
Judicial	7,027,420	6,734,352	-	-	7,027,420	6,734,352
Public safety	16,093,483	16,083,598	-	-	16,093,483	16,083,598
Intergovernmental	206,895	187,776	-	-	206,895	187,776
Public works	12,017,653	11,255,450	-	-	12,017,653	11,255,450
Health	22,460,547	25,822,853	-	-	22,460,547	25,822,853
Human services	23,307,695	22,064,098	-	-	23,307,695	22,064,098
Urban redevelopment and housing	955,113	835,485	-	-	955,113	835,485
Intergovernmental	496,220	197,158	-	-	496,220	197,158
Transportation	281,300	307,861	-	-	281,300	307,861
Interest and fiscal charges	881,531	766,964	-	-	881,531	766,964
Sewer system	-	-	3,386,900	3,358,333	3,386,900	3,358,333
Water system	-	-	3,243,844	2,843,133	3,243,844	2,843,133
Airport fuel operations ...	-	-	393,174	208,204	393,174	208,204
Total Expenses	97,005,635	96,577,338	7,023,918	6,409,670	104,029,553	102,987,008
Increase (decrease) before transfers	996,027	2,953,858	(57,624)	1,404,368	938,403	4,358,226
Transfer in (out)	-	(148,237)	-	148,237	-	-
Increase (decrease) after transfers	996,027	2,805,621	(57,624)	1,552,605	938,403	4,358,226
Net Position - beginning of year	227,639,163	224,833,542	43,337,000	41,784,395	270,976,163	266,617,937
Net position- end of year ..	\$228,635,190	\$227,639,163	\$ 43,279,376	\$ 43,337,000	\$ 271,914,566	\$270,976,163

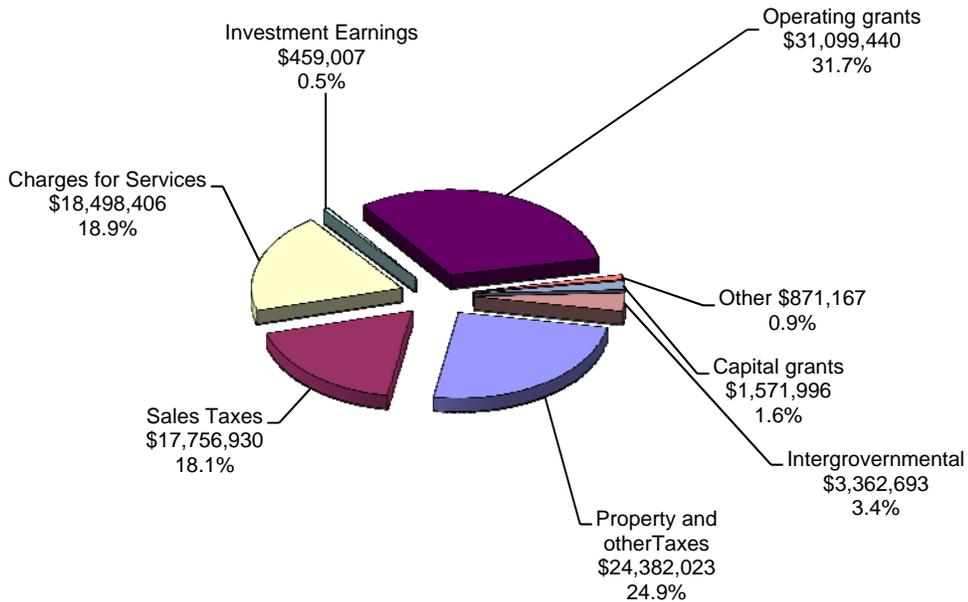
Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 33 percent of total governmental revenues, with taxes providing 43 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2012 were \$32,671,436. The decrease in operating grants, contributions, and interest is due mainly to the County receiving less State and federal grants to provide public assistance to general relief recipients and to pay the costs with local mental health agencies providing services to the public in the amount of \$5,081,710 and \$7,112,244 in 2011 and \$5,703,880 and \$4,302,167 in 2012, respectively. Property, permissive real property transfer, and lodging taxes revenues were \$24,382,023 (24.9 percent of total governmental revenues) while sales taxes were \$17,756,930 (18.1 percent of total governmental revenues). Taxes, operating and capital grants and contributions, and restricted interest combined together, provided 76.3 percent of the County's total governmental revenues. Permissive real property transfer taxes remained fairly constant from the prior year. Property taxes and sales taxes increased due to some improvement in the economy.

The County received \$18,498,406 or 18.9 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



Human services activities utilized \$23,307,695 or 24.0 percent of total expenses. The County's health services activities accounted for \$22,460,547 or 23.2 percent, of total expenses. The human services had the highest increase in expenses due to increases in state and federal grants providing human services programs to County residents while health services experienced the highest decrease in expenses due to decreases in state and federal grants in providing services.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$45,835,793.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2012

<u>Program Activity</u>	<u>Program Activity Expenses</u>	<u>Net Cost (Gain) of Program Activity</u>	<u>Net Cost (Gain) as Percentage of Total Expenses</u>	
			<u>Program Activity</u>	<u>All Program Activities</u>
General government:				
Legislative and executive	\$ 11,753,812	\$ 6,239,036	53.08%	6.43%
Intergovernmental	1,523,966	1,523,966	100.00%	1.57%
Judicial	7,027,420	2,676,714	38.09%	2.76%
Public safety	16,093,483	12,491,547	77.62%	12.88%
Intergovernmental	206,895	(28,558)	(13.80%)	(0.03%)
Public works	12,017,653	3,740,057	31.12%	3.86%
Health	22,460,547	10,530,345	46.88%	10.86%
Human services	23,307,695	7,531,653	32.31%	7.76%
Urban redevelopment and housing	955,113	(336,374)	(35.22%)	(0.35%)
Intergovernmental	496,220	496,220	100.00%	0.51%
Transportation	281,300	89,656	31.87%	0.09%
Interest and fiscal charges	881,531	881,531	100.00%	0.91%
Total expenses	<u>\$97,005,635</u>	<u>\$ 45,835,793</u>		<u>47.25%</u>

Business-type Activities

The net position for business-type activities remained fairly constant compared to 2011 decreasing only 0.13 percent. The decrease is mainly attributed to a decrease in capital contributions which was offset by increases in charges for services and expenses. The major revenue source was charges for services in the amount of \$6,635,870.

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, 2012, the County's governmental funds reported combined ending fund balances of \$55,222,219, an increase of \$2,553,339 in comparison with the prior year balances. \$6,059,324 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance reserves, see Note 2 Section R and Note 25 to the basic financial statements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

General Fund

The General Fund is the primary operating fund of the County. At the end of 2012, unassigned fund balance was \$7,559,911 while total fund balance was \$19,073,350. 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 24.0 percent to total General Fund expenditures, while total fund balance represents 60.6 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$3,023,541 during the current fiscal year compared to a \$1,807,161 increase in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased \$1,939,131 from the prior year while General Fund expenditures increased \$896,815 from the prior year. The largest increases in revenues were in sales taxes and charges for services. These increases are primarily due to the additional increase in the sales tax at the rate of one-quarter of one percent and fees and charges from board of elections, certificate of title department, recorder, and geographical information system, respectively.
- Other financing sources (uses) increased by \$174,064 primarily due to decreases in transfers out of \$131,648.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2012 was \$898,160 compared to prior year of \$535,891. Revenues increased \$1,223,722 due mainly to increases in charges for services and state and federal grants. Expenditures increased by \$901,125 which is a direct result of increases in charges for services and grant funding. The net change in fund balance for 2012 was an increase of \$362,269.

The fund balance of the Motor Vehicle Fund at December 31, 2012 is \$4,784,388, a slight decrease of \$364,044 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues by \$273,895 and a net change of (\$90,149) in other financing sources (uses). The net decrease of expenditures exceeding revenues is primarily due to an decrease in intergovernmental revenues and an overall increase in public works expenditures. Other financing sources (uses) decreased from the prior year primarily due to an increase in transfers out to finance road improvements and retirement of debt and a decrease in funding allocations from the General Fund.

The fund balance of the Developmental Disabilities Fund at year-end is \$10,288,553, a decrease of \$1,393,896 or 11.9 percent, from the previous year. The decrease in fund balance was primarily due to expenditures exceeding revenues by \$691,255 and a net change of (\$702,641) in other financing sources (uses). The largest decrease in revenues was in intergovernmental of \$1,191,542. This decrease was offset by increases in property tax revenues of \$159,413 and increases in expenditures of \$731,239. Other financing sources (uses) increased from the prior year mainly to transfers out to finance capital improvements.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2012, is \$1,335,174, which is an increase of \$631,398 from 2011. The increase in fund balance was due mainly to a decrease in expenditures in the amount of \$4,155,927 due to decreases in State and federal grant funding in the amount of \$2,810,077 and a large decrease in outstanding bills. Accounts payable for year-end 2012 was \$1,005,115 under 2011 year-end levels.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, had an increase in net position of \$320,973 and a decrease of \$357,820, respectively. The increase in the Sewer Fund can be primarily attributed to a slight increase in operating revenues and a slight decrease in operating expenses. The decrease in the Water Fund is primarily due to an increase in operating expenses in the areas of contractual services and other operating expenses and a decrease in capital contributions. The increase in other operating expenses of \$143,394 was due to the Sewer Fund refunding a business customer for their overpayment of sewer services. The increase in contractual services was due to additional repairs that were needed in 2012. During 2011, the Village of Carroll had donated sewer and water lines to the County which did not reoccur in 2012.

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 decrease from the original budget of 0.28 percent or \$96,993. The functions that appropriations increased slightly were judicial expenditures in the amount of \$208,344 and legislative and executive in the amount of \$50,762. The increase in judicial was primarily for contractual services in the clerk of courts department. The increase in legislative and executive was primarily for capital outlay in the maintenance department. This was offset primarily by decreases in appropriations in the following functions: public safety in the amount of \$144,506 primarily for contractual services in the sheriff and coroner departments; other in the amount of \$219,050 primarily for contractual services and other in the miscellaneous area. Actual expenditures were less than the final budgeted expenditures by \$2,115,580 due to general government legislative and executive of \$743,702, human services of \$561,119, public safety of \$545,566, other of \$133,355, and general government judicial of \$127,485.

The County's budgeted revenue increased by 0.59 percent primarily due to increases in property taxes of \$255,000 and intergovernmental of \$33,642. This was offset by decreases in charges for services of \$87,856 and other by \$10,842. Actual revenues exceeded the final budget by \$3,641,534 primarily due to sales taxes, charges for services, intergovernmental, and other of \$1,660,419, \$829,237, \$541,808, and \$426,246, respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2012, reflects a fund balance of \$11,774,728 which is \$6,463,385 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2012, and December 31, 2011, the County had invested \$231,849,620 and \$232,049,192, net of accumulated depreciation of \$138,195,495 and \$130,531,220, respectively, in a broad range of capital assets, as shown on the following page:

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Capital Assets, Net of Depreciation
As of December 31, 2012, with comparatives as of December 31, 2011

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Land	\$ 5,507,452	\$ 5,418,626	\$ 2,237,414	\$ 2,237,414	\$ 7,744,866	\$ 7,656,040
Construction in progress ...	1,375,262	2,329,466	4,248,958	1,793,626	5,624,220	4,123,092
Buildings	24,481,281	24,484,896	11,202,561	11,771,628	35,683,842	36,256,524
Improvements other than buildings	3,008,766	2,776,597	-	-	3,008,766	2,776,597
Equipment	2,248,267	2,098,170	121,682	73,854	2,369,949	2,172,024
Furniture and fixtures	157,794	210,468	-	-	157,794	210,468
Infrastructure	137,913,122	138,590,803	37,913,847	39,001,668	175,826,969	177,592,471
Vehicles	1,353,217	1,175,903	79,997	86,073	1,433,214	1,261,976
Total capital assets, net	<u>\$ 176,045,161</u>	<u>\$ 177,084,929</u>	<u>\$ 55,804,459</u>	<u>\$ 54,964,263</u>	<u>\$ 231,849,620</u>	<u>\$ 232,049,192</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 \$199,572 or 0.09 percent (a 0.59 percent decrease for governmental activities and a 1.53 percent increase for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$597,898 in construction commitments.

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

As of December 31, 2012, and December 31, 2011, the County had total debt of \$38,256,377 and \$40,684,919, respectively, as shown in the table below.

Bonds, Long-Term Notes, Loans, and Capital Leases Payable
As of December 31, 2012, with comparatives for December 31, 2011

	Governmental Activities		Business-type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Special assessment bonds.....	\$ 1,135,188	\$ 1,240,967	\$ -	\$ -	\$ 1,135,188	\$ 1,240,967
General obligation bonds...	13,776,150	14,959,721	18,527,347	19,171,630	32,303,497	34,131,351
Recovery zone bonds.....			3,155,000	3,235,000	3,155,000	3,235,000
Long-term loans.....	585,332	665,746	391,441	614,025	976,773	1,279,771
Capital leases.....	679,082	785,616	6,837	12,214	685,919	797,830
	<u>\$ 16,175,752</u>	<u>\$ 17,652,050</u>	<u>\$ 22,080,625</u>	<u>\$ 23,032,869</u>	<u>\$ 38,256,377</u>	<u>\$ 40,684,919</u>

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

During 2012, the County issued \$15,828 and repaid \$318,826 in long-term loans, issued \$8,927,036 in general obligation refunding bonds (including premiums), defeased \$7,600,000 in general obligation bonds, paid down general obligation bonds by \$3,154,890, paid down business-type recovery zone economic development bonds by \$80,000, issued \$949,200 in special assessment refunding bonds (including premiums), defeased \$810,000 in special assessment bonds, and paid off \$244,979 in special assessment debt. Capital lease balances decreased \$111,911. The total decrease in the County's debt obligations for the current year was 6.0 percent (a 8.4 percent decrease for governmental activities and a 4.1 percent decrease for business-type activities).

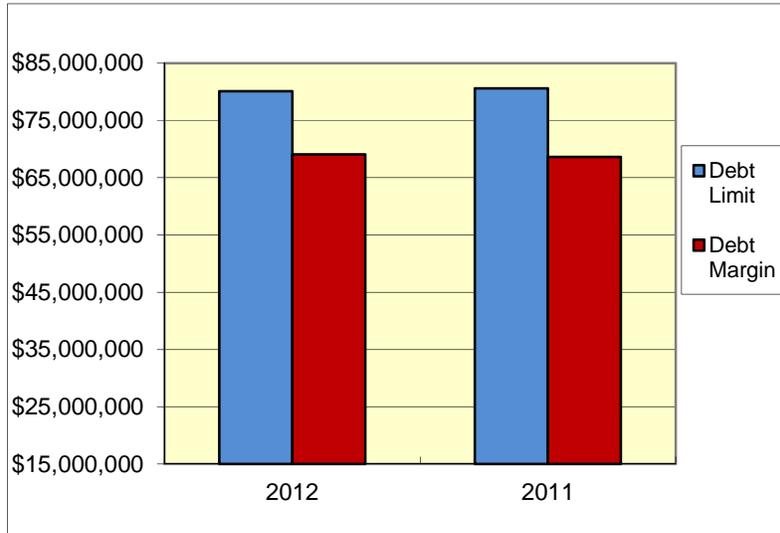
Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

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: three percent of the first \$100,000,000 of total 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. By this calculation, the current total legal debt margin of Fairfield County is \$69,057,392 for 2012 and \$68,600,391 for 2011. This is the additional amount of debt the County could issue. The debt margin increased \$457,001 from 2011 to 2012 due to a decrease in overall debt outstanding. The County's overall legal debt limit was \$80,109,151 for 2012 and \$80,626,945 for 2011.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2012, is approximately \$21.6 million.

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

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

The various economic factors were considered in the preparation of the County's 2012 budget and will be considered in the preparation of future budgets. With the slight increase and decrease in health insurance premiums and life insurance premiums, respectively, and the small increase in salary and benefits, excluding union and bargaining employees and elected officials in 2012, the Commissioners took the conservative approach for the General Fund in 2012 by allowing no increases for department allocations and other operating expenses. The 2013 General Fund budget was adopted at \$36.4 million allowing increases in health insurance premiums of 9 percent and employee pay increases that were consistent with those in 2012, excluding union and bargaining employees and elected officials. Workers compensation premiums increased 1.03 percent to 1.42 percent depending on the department. No increases were allowed in other operating costs and department allocations.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
(Unaudited)

Requests for Information

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

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2012 - Primary Government

June 30, 2012 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Cash and Cash Equivalents.....	\$ 52,873,431	\$ 7,210,650	\$ 60,084,081	\$ -
Cash and Cash Equivalents in Segregated Accounts	114,232	499,410	613,642	132,282
Segregated Investments.....	-	-	-	229,895
Sales Taxes Receivable	4,805,948	-	4,805,948	-
Internal Balances.....	(2,980)	2,980	-	-
Inventory Held for Resale	-	42,476	42,476	-
Materials and Supplies Inventory	488,220	12,479	500,699	14,411
Permissive Motor Vehicle License Tax Receivable	83,539	-	83,539	-
Accrued Interest Receivable	42,700	562	43,262	-
Intergovernmental Receivable	12,267,850	10,467	12,278,317	-
Prepaid Items	319,760	27,285	347,045	2,614
Accounts Receivable	841,170	1,251,801	2,092,971	13,850
External Party Receivable	88,657	-	88,657	-
Lodging Taxes Receivable	39,784	-	39,784	-
Property Taxes Receivable	25,982,246	-	25,982,246	-
Loans Receivable	484,657	-	484,657	-
Special Assessments Receivable	1,208,037	16,995	1,225,032	-
Investment in Joint Venture	1,897,260	-	1,897,260	-
Capital Assets not Being Depreciated	6,882,714	6,486,372	13,369,086	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	169,162,447	49,318,087	218,480,534	54,354
Total Assets	277,579,672	64,879,564	342,459,236	447,406
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	\$ 1,059,524	\$ 1,399,883	\$ 2,459,407	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2012 - Primary Government

June 30, 2012 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable	\$ 1,419,340	\$ 42,577	\$ 1,461,917	\$ 15,188
Matured Compensated Absences Payable.....	195,591	-	195,591	-
Matured Capital Leases Payable.....	816	2,292	3,108	-
Matured Interest Payable.....	74	274	348	-
Intergovernmental Payable.....	1,212,656	39,400	1,252,056	-
Accounts Payable.....	2,984,631	350,234	3,334,865	2,443
External Party Payable.....	14,737	-	14,737	-
Contracts Payable.....	443,266	67,538	510,804	-
Retainage Payable.....	106,262	34,304	140,566	-
Accrued Interest Payable.....	51,848	69,569	121,417	-
Unearned Revenue.....	160,113	-	160,113	38,687
Customer Deposits Payable.....	-	165,936	165,936	-
Long-Term Liabilities:				
Due Within One Year	3,464,236	1,758,750	5,222,986	-
Due In More Than One Year	16,418,648	20,469,197	36,887,845	-
Total Liabilities	<u>26,472,218</u>	<u>23,000,071</u>	<u>49,472,289</u>	<u>56,318</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	23,531,788	-	23,531,788	-
NET POSITION				
Net Investment in Capital Assets.....	162,842,848	35,202,253	198,045,101	-
Restricted for:				
Capital Projects.....	253,813	-	253,813	-
Debt Service.....	490,573	-	490,573	-
Other Purposes.....	7,911,822	-	7,911,822	-
Real Estate Assessment.....	4,286,085	-	4,286,085	-
Road and Bridge Projects.....	6,290,363	-	6,290,363	-
Ditch Maintenance.....	1,804,320	-	1,804,320	-
Developmental Disabilities.....	11,609,683	-	11,609,683	-
Mental Health.....	2,411,669	-	2,411,669	-
Children Services.....	838,958	-	838,958	-
Child and Adult Protective Services.....	1,930,518	-	1,930,518	-
Child Support Enforcement.....	786,125	-	786,125	-
Juvenile Court Services.....	2,939,198	-	2,939,198	-
Bridges and Culverts.....	1,214,783	-	1,214,783	-
Older Adult Services.....	1,923,054	-	1,923,054	-
Youth Services.....	473,966	-	473,966	-
Community Development Block Grant.....	1,398,757	-	1,398,757	-
Unrestricted.....	19,228,655	8,077,123	27,305,778	391,088
Total Net Position.....	<u>\$ 228,635,190</u>	<u>\$ 43,279,376</u>	<u>\$ 271,914,566</u>	<u>\$ 391,088</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, 2012 - Primary Government

For the Year Ended June 30, 2012 - Fairfield Industries, Incorporated

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
Primary Government:					
Governmental Activities:					
General Government:					
Legislative and Executive	\$ 11,753,812	\$ 5,484,197	\$ 30,579	\$ -	\$ (6,239,036)
Intergovernmental	1,523,966	-	-	-	(1,523,966)
Judicial	7,027,420	2,973,715	1,376,991	-	(2,676,714)
Public Safety	16,093,483	2,206,063	1,395,873	-	(12,491,547)
Intergovernmental	206,895	-	235,453	-	28,558
Public Works	12,017,653	1,427,794	5,440,991	1,408,811	(3,740,057)
Health	22,460,547	1,487,674	10,442,528	-	(10,530,345)
Human Services	23,307,695	4,633,527	11,142,515	-	(7,531,653)
Urban Redevelopment and					
Housing	955,113	256,977	1,034,510	-	336,374
Intergovernmental	496,220	-	-	-	(496,220)
Transportation	281,300	28,459	-	163,185	(89,656)
Interest and Fiscal Charges	881,531	-	-	-	(881,531)
Total Governmental Activities	<u>97,005,635</u>	<u>18,498,406</u>	<u>31,099,440</u>	<u>1,571,996</u>	<u>(45,835,793)</u>
Business-Type Activities:					
Sewer	3,386,900	3,542,068	-	140,029	295,197
Water	3,243,844	2,721,405	-	139,087	(383,352)
Airport Fuel Operations	393,174	372,397	-	-	(20,777)
Total Business-Type Activities	<u>7,023,918</u>	<u>6,635,870</u>	<u>-</u>	<u>279,116</u>	<u>(108,932)</u>
Total Primary Government.....	<u>\$ 104,029,553</u>	<u>\$ 25,134,276</u>	<u>\$ 31,099,440</u>	<u>\$ 1,851,112</u>	<u>\$ (45,944,725)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	\$ 1,488,394	\$ 605,496	\$ 5,886	\$ -	\$ (877,012)
Total Component Unit.....	<u>\$ 1,488,394</u>	<u>\$ 605,496</u>	<u>\$ 5,886</u>	<u>\$ -</u>	<u>\$ (877,012)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2012 - Primary Government

For the Year Ended June 30, 2012 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Assets:				
Net (Expense) Revenue	\$ (45,835,793)	\$ (108,932)	\$ (45,944,725)	\$ (877,012)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 7,534,074	\$ -	\$ 7,534,074	\$ -
Public Works	1,268,388	-	1,268,388	-
Health	9,908,337	-	9,908,337	-
Human Services	4,312,867	-	4,312,867	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,187,728	-	1,187,728	-
Lodging Tax Levied for Public Works	170,629	-	170,629	-
Sales Taxes Levied for				
General Purposes	17,756,930	-	17,756,930	-
Grants and Entitlements not				
Restricted to Specific Programs.....	3,362,693	-	3,362,693	-
Unrestricted Interest	459,007	12,995	472,002	8,322
Gain on sale of capital assets	-	4,095	4,095	-
In-Kind Contributions	-	-	-	874,918
Other	871,167	34,218	905,385	-
Total General Revenues.....	46,831,820	51,308	46,883,128	883,240
Increase (Decrease) in				
Net Position.....	996,027	(57,624)	938,403	6,228
Net Position Beginning of Year.....	227,639,163	43,337,000	270,976,163	384,860
Net Position End of Year.....	\$ 228,635,190	\$ 43,279,376	\$ 271,914,566	\$ 391,088

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2012

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Cash and Cash Equivalents.....	\$ 13,160,178	\$ 1,472,671	\$ 3,887,551
Cash and Cash Equivalents in Segregated Accounts.....	114,232	-	-
Restricted Assets:			
Cash and Cash Equivalents.....	125,175	-	-
Receivables:			
Property Taxes	8,494,241	-	-
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	83,539
Sales Taxes	4,805,948	-	-
Accounts	577,617	3,759	21,664
Interfund	3,475,960	380,315	-
External Party	56,378	-	-
Special Assessments	-	-	-
Accrued Interest	40,582	-	-
Loans	-	-	-
Intergovernmental	2,440,012	45,598	2,654,347
Materials and Supplies Inventory.....	99,013	945	356,419
Prepaid Items.....	218,265	23,793	4,567
Total Assets.....	<u>\$ 33,607,601</u>	<u>\$ 1,927,081</u>	<u>\$ 7,008,087</u>
LIABILITIES			
Accounts Payable.....	\$ 1,005,979	\$ 233,928	\$ 103,843
Contracts Payable.....	3,852	-	30,904
Accrued Wages and Benefits Payable.....	615,818	283,928	115,002
Matured Compensated Absences Payable.....	59,036	68,712	-
Retainage Payable.....	567	-	6,670
Interfund Payable.....	4,976	103,292	518
External Party Payable.....	260	-	-
Intergovernmental Payable.....	544,457	150,190	111,016
Unearned Revenue.....	-	160,113	-
Matured Interest Payable.....	-	74	-
Matured Capital Leases Payable.....	-	816	-
Total Liabilities.....	<u>2,234,945</u>	<u>1,001,053</u>	<u>367,953</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	7,688,604	-	-
Unavailable Revenue.....	4,610,702	27,868	1,855,746
Total Deferred Inflows of Resources.....	<u>12,299,306</u>	<u>27,868</u>	<u>1,855,746</u>
FUND BALANCES			
Nonspendable.....	2,712,453	24,738	360,986
Restricted.....	-	873,422	4,423,402
Committed.....	732,367	-	-
Assigned.....	8,068,619	-	-
Unassigned (Deficit).....	7,559,911	-	-
Total Fund Balances	<u>19,073,350</u>	<u>898,160</u>	<u>4,784,388</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 33,607,601</u>	<u>\$ 1,927,081</u>	<u>\$ 7,008,087</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Nonmajor Governmental Funds	Totals
\$ 10,660,819	\$ 1,596,463	\$ 21,970,574	\$ 52,748,256
-	-	-	114,232
-	-	-	125,175
8,670,859	2,314,861	6,502,285	25,982,246
-	-	39,784	39,784
-	-	-	83,539
-	-	-	4,805,948
95,006	52,200	90,924	841,170
-	-	1,916	3,858,191
-	24,332	7,947	88,657
-	-	1,208,037	1,208,037
-	-	2,118	42,700
-	-	484,657	484,657
1,557,234	1,137,681	4,432,978	12,267,850
30,409	-	1,434	488,220
39,535	10,726	22,874	319,760
<u>\$ 21,053,862</u>	<u>\$ 5,136,263</u>	<u>\$ 34,765,528</u>	<u>\$ 103,498,422</u>
\$ 386,732	\$ 487,170	\$ 766,979	\$ 2,984,631
5,034	-	403,476	443,266
224,604	16,183	163,805	1,419,340
44,538	19,572	3,733	195,591
-	-	99,025	106,262
-	-	3,752,385	3,861,171
-	14,477	-	14,737
256,343	16,264	134,386	1,212,656
-	-	-	160,113
-	-	-	74
-	-	-	816
<u>917,251</u>	<u>553,666</u>	<u>5,323,789</u>	<u>10,398,657</u>
7,842,722	2,096,492	5,903,970	23,531,788
2,005,336	1,150,931	4,695,175	14,345,758
<u>9,848,058</u>	<u>3,247,423</u>	<u>10,599,145</u>	<u>37,877,546</u>
69,944	10,726	24,308	3,203,155
10,218,609	1,324,448	19,027,522	35,867,403
-	-	1,139,978	1,872,345
-	-	151,373	8,219,992
-	-	(1,500,587)	6,059,324
<u>10,288,553</u>	<u>1,335,174</u>	<u>18,842,594</u>	<u>55,222,219</u>
<u>\$ 21,053,862</u>	<u>\$ 5,136,263</u>	<u>\$ 34,765,528</u>	<u>\$ 103,498,422</u>

Fairfield County, Ohio

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

December 31, 2012

Total Fund Balances for Governmental Funds.....		\$ 55,222,219
<i>Amounts reported for governmental activities in the Statement of Net Position are different because</i>		
Capital Assets used in governmental activities are not financial resources and therefore are not reported in the funds.		176,045,161
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,897,260
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Property Taxes	2,450,458	
Sales Taxes	1,909,090	
Charges for Services	168,499	
Licenses and Permits	111	
Fines and Forfeitures	346,364	
Intergovernmental	8,092,212	
Special Assessments	1,208,037	
Accrued Interest	31,825	
Reimbursements	139,162	
	<u>139,162</u>	14,345,758
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(51,848)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		1,059,524
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	(1,135,188)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(1,038,941)	
Refunding Bonds Payable and Unamortized Premiums and	(12,737,209)	
Long-Term Loans Payable	(585,332)	
Compensated Absences Payable	(3,704,312)	
Intergovernmental Payable	(2,820)	
Capital Leases Payable	(679,082)	
	<u>(679,082)</u>	(19,882,884)
Net Position of Governmental Activities		\$ 228,635,190

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, 2012

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property Taxes.....	\$ 7,542,387	\$ -	\$ -
Permissive Real Property Transfer Taxes.....	1,187,728	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	17,755,038	-	-
Charges for Services.....	6,578,995	4,132,735	136,496
Licenses and Permits.....	25,681	-	-
Permissive Motor Vehicle License Tax.....	-	-	1,118,554
Fines and Forfeitures.....	72,037	-	45,216
Intergovernmental.....	3,947,812	5,703,880	5,413,422
Special Assessments.....	-	-	-
Housing Rehabilitation	-	-	-
Interest.....	474,188	-	-
Rent.....	110,295	-	-
Donations.....	-	-	-
Other.....	380,130	190,465	26,921
Total Revenues.....	<u>38,074,291</u>	<u>10,027,080</u>	<u>6,740,609</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	9,285,448	-	-
Judicial	5,422,524	-	-
Public Safety	13,500,503	-	-
Public Works	-	-	6,989,573
Health	664,860	-	-
Human Services	702,942	9,975,225	-
Urban Redevelopment and Housing	-	-	-
Transportation	140,664	-	-
Other	10,881	-	-
Intergovernmental.....	1,523,966	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	184,022	15,749	22,149
Interest and Fiscal Charges	47,074	2,705	2,782
Issuance Costs	-	-	-
Total Expenditures.....	<u>31,482,884</u>	<u>9,993,679</u>	<u>7,014,504</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,591,407</u>	<u>33,401</u>	<u>(273,895)</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets.....	8,219	-	-
Inception of Capital Lease.....	111,397	-	-
Loans Received.....	-	-	-
Refunding Bonds Issued.....	-	-	-
Premium on Refunding Bonds.....	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-
Transfers In.....	-	328,868	240,000
Transfers Out.....	(3,687,482)	-	(330,149)
Total Other Financing Sources (Uses).....	<u>(3,567,866)</u>	<u>328,868</u>	<u>(90,149)</u>
Net Change in Fund Balances.....	3,023,541	362,269	(364,044)
Fund balances Beginning of Year.....	16,049,809	535,891	5,148,432
Fund Balances End of Year.....	<u>\$ 19,073,350</u>	<u>\$ 898,160</u>	<u>\$ 4,784,388</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Nonmajor Governmental Funds	Totals
\$ 7,691,840	\$ 2,057,309	\$ 5,764,319	\$ 23,055,855
-	-	-	1,187,728
-	-	170,629	170,629
-	-	-	17,755,038
783,103	202,686	3,813,853	15,647,868
-	-	433,659	459,340
-	-	-	1,118,554
-	-	158,899	276,152
5,748,621	4,302,167	11,836,091	36,951,993
-	-	481,580	481,580
-	-	232,413	232,413
-	-	89,827	564,015
24,678	21,495	483,772	640,240
18,050	483	28,257	46,790
5,479	42,994	98,791	744,780
<u>14,271,771</u>	<u>6,627,134</u>	<u>23,592,090</u>	<u>99,332,975</u>
-	-	2,205,643	11,491,091
-	-	1,488,860	6,911,384
-	-	2,431,579	15,932,082
-	-	1,094,839	8,084,412
14,959,222	5,995,736	789,925	22,409,743
-	-	12,257,626	22,935,793
-	-	955,113	955,113
-	-	-	140,664
-	-	-	10,881
-	-	703,115	2,227,081
-	-	3,371,163	3,371,163
3,046	-	1,643,615	1,868,581
758	-	543,886	597,205
-	-	46,786	46,786
<u>14,963,026</u>	<u>5,995,736</u>	<u>27,532,150</u>	<u>96,981,979</u>
<u>(691,255)</u>	<u>631,398</u>	<u>(3,940,060)</u>	<u>2,350,996</u>
8,382	-	-	16,601
-	-	9,408	120,805
-	-	15,828	15,828
-	-	2,685,000	2,685,000
-	-	100,428	100,428
-	-	(2,736,319)	(2,736,319)
-	-	4,320,016	4,888,884
(711,023)	-	(160,230)	(4,888,884)
<u>(702,641)</u>	<u>-</u>	<u>4,234,131</u>	<u>202,343</u>
(1,393,896)	631,398	294,071	2,553,339
<u>11,682,449</u>	<u>703,776</u>	<u>18,548,523</u>	<u>52,668,880</u>
<u>\$ 10,288,553</u>	<u>\$ 1,335,174</u>	<u>\$ 18,842,594</u>	<u>\$ 55,222,219</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, 2012

Net Change in Fund Balances - Total Governmental Funds..... \$ 2,553,339

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

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

Capital Asset Additions	6,239,789	
Capital Contributions	97,151	
Current Year Depreciation	<u>(6,961,994)</u>	(625,054)

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	(16,601)	
Loss on Disposal of Capital Assets	<u>(398,113)</u>	(414,714)

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

Property Taxes	(32,189)	
Sales Taxes	1,892	
Charges for Services	(81,735)	
Licenses and Permits	56	
Fines and Forfeitures	74,107	
Intergovernmental	(1,150,539)	
Special Assessments	(350,169)	
Interest	(16,274)	
Other	<u>126,387</u>	(1,428,464)

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

(104,361)

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	205,000	
General Obligation Bonds	625,000	
Advance Refunding Bonds	715,000	
Long-Term Loans Payable	96,242	
Capital Leases	<u>227,339</u>	\$ 1,868,581

(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, 2012

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the Statement of Activities. Premiums and discounts are reported as revenues and expenses when the debt is first issued; however, these amounts are allocated as an expense over the life of the bond on the Statement of Activities:		
Accrued Interest Payable	\$ (237,103)	
Amortization on Premium of Special Assessment Bonds	2,873	
Amortization on Premium of General Obligation Bonds	18,885	
Amortization on Premium of Refunding Bonds	38,968	
Amortization on Discount of General Obligation Bonds	(456)	(176,833)
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		(120,805)
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	(385,051)	(383,232)
Deferred Outflows of Resources represent the amortization of deferred charges on refundings which are not reported in the funds		(107,493)
Payment to refunded bond escrow agent is an other financing use in governmental funds, but the payment is included in the calculation of Deferred Outflows:		
Deferred Charge on Refunding on the Statement of Net Position		2,736,319
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	(15,828)	
Refunding Bonds Issued	(2,685,000)	
Premium on Refunding Bonds Issued	(100,428)	(2,801,256)
Change in Net Position of Governmental Activities.....		\$ 996,027

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,012,200	\$ 7,267,200	\$ 7,489,021	\$ 221,821
Permissive Real Property Transfer Taxes.....	900,000	900,000	1,180,769	280,769
Sales Taxes.....	16,040,000	16,040,000	17,700,419	1,660,419
Charges for Services.....	3,946,928	3,859,072	4,688,309	829,237
Licenses and Permits.....	33,000	33,000	25,681	(7,319)
Fines and Forfeitures.....	136,000	136,000	77,379	(58,621)
Intergovernmental.....	3,134,166	3,167,808	3,709,616	541,808
Interest.....	678,036	678,036	412,922	(265,114)
Rent.....	104,000	104,000	116,288	12,288
Other.....	120,000	109,158	535,404	426,246
Total Revenues.....	<u>32,104,330</u>	<u>32,294,274</u>	<u>35,935,808</u>	<u>3,641,534</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	10,532,959	10,583,721	9,840,019	743,702
Judicial	4,581,471	4,789,815	4,662,330	127,485
Public Safety	15,231,813	15,087,307	14,541,741	545,566
Health	670,026	668,361	667,600	761
Human Services	1,260,844	1,258,450	697,331	561,119
Transportation	146,669	158,185	154,593	3,592
Other	2,003,249	1,784,199	1,650,844	133,355
Total Expenditures.....	<u>34,427,031</u>	<u>34,330,038</u>	<u>32,214,458</u>	<u>2,115,580</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,322,701)</u>	<u>(2,035,764)</u>	<u>3,721,350</u>	<u>5,757,114</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	1,726	1,726
Advances In.....	-	-	602,409	602,409
Advances Out.....	-	-	(1,481,847)	(1,481,847)
Transfers In.....	200,000	200,000	635,820	435,820
Transfers Out.....	(4,548,708)	(4,423,429)	(3,687,482)	735,947
Total Other Financing Sources (Uses).....	<u>(4,348,708)</u>	<u>(4,223,429)</u>	<u>(3,929,374)</u>	<u>294,055</u>
Net Change in Fund Balance	(6,671,409)	(6,259,193)	(208,024)	6,051,169
Fund Balance Beginning of Year	10,071,756	10,071,756	10,071,756	-
Prior Year Encumbrances Appropriated.....	1,910,996	1,910,996	1,910,996	-
Fund Balance End of Year	<u>\$ 5,311,343</u>	<u>\$ 5,723,559</u>	<u>\$ 11,774,728</u>	<u>\$ 6,051,169</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 4,901,000	\$ 3,959,923	\$ 3,979,634	\$ 19,711
Intergovernmental.....	5,916,000	5,840,067	5,875,836	35,769
Other.....	230,000	230,000	198,943	(31,057)
Total Revenues.....	<u>11,047,000</u>	<u>10,029,990</u>	<u>10,054,413</u>	<u>24,423</u>
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,468,237	5,021,235	4,626,788	394,447
Fringe Benefits	2,571,167	2,322,430	2,251,574	70,856
Materials and Supplies	366,725	285,176	264,496	20,680
Contractual Services	2,790,049	3,108,208	2,752,934	355,274
Capital Outlay	206,028	220,469	187,956	32,513
Other	1,000	1,000	-	1,000
Total Expenditures.....	<u>11,403,206</u>	<u>10,958,518</u>	<u>10,083,748</u>	<u>874,770</u>
Excess of Revenues Under Expenditures.....	<u>(356,206)</u>	<u>(928,528)</u>	<u>(29,335)</u>	<u>899,193</u>
OTHER FINANCING SOURCES (USES)				
Advances In.....	-	-	82,000	82,000
Advances Out.....	-	-	(32,000)	(32,000)
Transfers In.....	328,868	328,868	328,868	-
Total Other Financing Sources (Uses).....	<u>328,868</u>	<u>328,868</u>	<u>378,868</u>	<u>50,000</u>
Net Change in Fund Balance.....	(27,338)	(599,660)	349,533	949,193
Fund Balance Beginning of Year.....	563,841	563,841	563,841	-
Prior Year Encumbrances Appropriated.....	342,867	342,867	342,867	-
Fund Balance End of Year.....	<u>\$ 879,370</u>	<u>\$ 307,048</u>	<u>\$ 1,256,241</u>	<u>\$ 949,193</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 10,000	\$ 20,000	\$ 138,934	\$ 118,934
Permissive Motor Vehicle License Tax.....	1,070,000	1,070,000	1,122,463	52,463
Fines and Forfeitures.....	30,000	30,000	45,798	15,798
Intergovernmental.....	5,300,000	5,300,000	5,431,045	131,045
Other.....	10,000	8,551	24,721	16,170
Total Revenues.....	<u>6,420,000</u>	<u>6,428,551</u>	<u>6,762,961</u>	<u>334,410</u>
EXPENDITURES				
Current:				
Public Works:				
Motor Vehicle:				
Personal Services	2,609,889	2,621,473	2,597,437	24,036
Fringe Benefits	1,329,907	1,334,903	1,286,195	48,708
Materials and Supplies	976,895	1,199,007	1,108,534	90,473
Contractual Services	971,426	1,139,334	973,986	165,348
Capital Outlay	1,088,670	1,333,401	1,160,938	172,463
Other	15,000	35,129	30,937	4,192
Total Expenditures.....	<u>6,991,787</u>	<u>7,663,247</u>	<u>7,158,027</u>	<u>505,220</u>
Excess of Revenues Under Expenditures.....	<u>(571,787)</u>	<u>(1,234,696)</u>	<u>(395,066)</u>	<u>839,630</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	2,000	-	-	-
Transfers In.....	240,000	233,449	240,000	6,551
Transfers Out.....	(263,273)	(330,149)	(330,149)	-
Total Other Financing Sources (Uses).....	<u>(21,273)</u>	<u>(96,700)</u>	<u>(90,149)</u>	<u>6,551</u>
Net Change in Fund Balance.....	(593,060)	(1,331,396)	(485,215)	846,181
Fund Balance Beginning of Year.....	3,297,584	3,297,584	3,297,584	-
Prior Year Encumbrances Appropriated.....	641,091	641,091	641,091	-
Fund Balance End of Year.....	<u>\$ 3,345,615</u>	<u>\$ 2,607,279</u>	<u>\$ 3,453,460</u>	<u>\$ 846,181</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,333,900	\$ 7,333,900	\$ 7,636,528	\$ 302,628
Charges for Services.....	1,027,739	1,027,739	915,980	(111,759)
Intergovernmental.....	5,178,200	5,219,200	5,936,661	717,461
Rent.....	24,671	24,671	24,678	7
Donations.....	-	-	18,050	18,050
Other.....	-	-	42,158	42,158
Total Revenues.....	<u>13,564,510</u>	<u>13,605,510</u>	<u>14,574,055</u>	<u>968,545</u>
EXPENDITURES				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	5,807,008	5,802,008	5,248,026	553,982
Fringe Benefits	2,615,469	2,615,469	2,093,027	522,442
Materials and Supplies	653,758	575,438	527,737	47,701
Contractual Services	6,711,213	6,375,501	6,082,554	292,947
Capital Outlay	944,887	845,741	718,163	127,578
Other	3,775,227	2,645,105	2,645,105	-
Total Expenditures.....	<u>20,507,562</u>	<u>18,859,262</u>	<u>17,314,612</u>	<u>1,544,650</u>
Excess of Revenues Under Expenditures.....	(6,943,052)	(5,253,752)	(2,740,557)	2,513,195
OTHER FINANCING USES				
Transfers Out.....	(118,723)	(711,023)	(711,023)	-
Net Change in Fund Balance	(7,061,775)	(5,964,775)	(3,451,580)	2,513,195
Fund Balance Beginning of Year	8,544,679	8,544,679	8,544,679	-
Prior Year Encumbrances Appropriated.....	2,920,273	2,920,273	2,920,273	-
Fund Balance End of Year	<u>\$ 4,403,177</u>	<u>\$ 5,500,177</u>	<u>\$ 8,013,372</u>	<u>\$ 2,513,195</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 1,967,565	\$ 1,967,565	\$ 2,042,795	\$ 75,230
Charges for Services.....	131,168	131,168	143,243	12,075
Intergovernmental.....	5,182,089	5,704,066	5,012,626	(691,440)
Rent.....	13,680	13,680	28,335	14,655
Donations.....	100	100	483	383
Other.....	1,000	1,000	42,641	41,641
Total Revenues.....	<u>7,295,602</u>	<u>7,817,579</u>	<u>7,270,123</u>	<u>(547,456)</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	464,323	468,673	464,527	4,146
Fringe Benefits	167,739	175,872	167,925	7,947
Materials and Supplies	17,222	17,500	10,118	7,382
Contractual Services	6,319,705	7,749,278	6,378,597	1,370,681
Capital Outlay	5,100	9,800	7,688	2,112
Total Expenditures.....	<u>6,974,089</u>	<u>8,421,123</u>	<u>7,028,855</u>	<u>1,392,268</u>
Net Change in Fund Balance.....	321,513	(603,544)	241,268	844,812
Fund Balance Beginning of Year.....	203,429	203,429	203,429	-
Prior Year Encumbrances Appropriated.....	<u>1,072,064</u>	<u>1,072,064</u>	<u>1,072,064</u>	-
Fund Balance End of Year.....	<u>\$ 1,597,006</u>	<u>\$ 671,949</u>	<u>\$ 1,516,761</u>	<u>\$ 844,812</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

December 31, 2012

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
ASSETS				
Current Assets:				
Cash and Cash Equivalents.....	\$ 4,133,195	\$ 2,866,461	\$ 45,058	\$ 7,044,714
Cash and Cash Equivalents in Segregated Accounts	282,771	216,639	-	499,410
Receivables:				
Accounts	651,156	599,627	1,018	1,251,801
Interfund	2,356	704	-	3,060
Special Assessments	13,819	3,176	-	16,995
Accrued Interest	491	71	-	562
Intergovernmental	5,014	5,453	-	10,467
Materials and Supplies Inventory.....	2,901	9,578	42,476	54,955
Prepaid Items.....	13,435	13,850	-	27,285
Total Current Assets.....	5,105,138	3,715,559	88,552	8,909,249
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents	165,936	-	-	165,936
Capital Assets Not Being Depreciated	2,619,625	3,866,747	-	6,486,372
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	27,652,565	21,562,002	103,520	49,318,087
Total Noncurrent Assets.....	30,438,126	25,428,749	103,520	55,970,395
Total Assets.....	35,543,264	29,144,308	192,072	64,879,644
DEFERRED OUTFLOWS of RESOURCES				
Deferred Charge on Refunding	\$ 813,066	\$ 586,817	\$ -	\$ 1,399,883

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

(Continued)

December 31, 2012

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 94,834	\$ 220,804	\$ 34,596	\$ 350,234
Contracts Payable	46,662	20,876	-	67,538
Accrued Wages and Benefits Payable	24,173	18,404	-	42,577
Retainage Payable	17,152	17,152	-	34,304
Interfund Payable	40	40	-	80
Matured Capital Leases Payable	1,146	1,146	-	2,292
Matured Interest Payable	137	137	-	274
Intergovernmental Payable	27,275	11,080	1,045	39,400
Accrued Interest Payable	40,838	28,731	-	69,569
Current Portion of:				
Compensated Absences Payable	32,286	35,262	-	67,548
Capital Leases	2,911	2,910	-	5,821
EPA Loans Payable	226,102	-	-	226,102
OPWC Loans Payable	4,279	-	-	4,279
General Obligation Bonds Payable	845,000	610,000	-	1,455,000
Total Current Liabilities	<u>1,362,835</u>	<u>966,542</u>	<u>35,641</u>	<u>2,365,018</u>
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	165,936	-	-	165,936
Compensated Absences	24,861	54,913	-	79,774
Capital Leases	507	509	-	1,016
EPA Loans Payable	116,133	-	-	116,133
OPWC Loans Payable	44,927	-	-	44,927
General Obligation Bonds Payable	11,317,094	8,910,253	-	20,227,347
Total Long-Term Liabilities	<u>11,669,458</u>	<u>8,965,675</u>	<u>-</u>	<u>20,635,133</u>
Total Liabilities	<u>13,032,293</u>	<u>9,932,217</u>	<u>35,641</u>	<u>23,000,151</u>
NET POSITION				
Net Investment in Capital Assets	18,567,571	16,531,162	103,520	35,202,253
Unrestricted.....	<u>4,756,466</u>	<u>3,267,746</u>	<u>52,911</u>	<u>8,077,123</u>
Total Net Position	<u>\$ 23,324,037</u>	<u>\$ 19,798,908</u>	<u>\$ 156,431</u>	<u>\$ 43,279,376</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
OPERATING REVENUES:				
Charges for Services	\$ 3,542,068	\$ 2,721,405	\$ 372,397	\$ 6,635,870
OPERATING EXPENSES:				
Personal Services	566,889	411,625	-	978,514
Fringe Benefits	208,978	149,239	-	358,217
Contractual Services	917,790	831,689	34,632	1,784,111
Materials and Supplies	112,084	312,386	355,397	779,867
Other Operating Expenses	-	143,394	-	143,394
Depreciation	870,974	830,783	3,145	1,704,902
Total Operating Expenses	2,676,715	2,679,116	393,174	5,749,005
Operating Income (Loss)	865,353	42,289	(20,777)	886,865
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	8,910	4,085	-	12,995
Gain on Sale of Capital Assets	2,047	2,048	-	4,095
Bond Issuance Costs	(82,509)	(37,116)	-	(119,625)
Interest and Fiscal Charges	(627,676)	(527,612)	-	(1,155,288)
Other Non-Operating Revenues	14,819	19,399	-	34,218
Total Non-Operating Revenues (Expenses)	(684,409)	(539,196)	-	(1,223,605)
Gain (Loss) Before Capital Contributions.....	180,944	(496,907)	(20,777)	(336,740)
Capital Contributions	140,029	139,087	-	279,116
Change in Net Position	320,973	(357,820)	(20,777)	(57,624)
Net Position Beginning of Year	23,003,064	20,156,728	177,208	43,337,000
Net Position End of Year	<u>\$ 23,324,037</u>	<u>\$ 19,798,908</u>	<u>\$ 156,431</u>	<u>\$ 43,279,376</u>

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

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Year Ended December 31, 2012

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers.....	\$ 3,488,477	\$ 2,680,930	\$ 385,429	\$ 6,554,836
Cash Payments for Employee Services and Benefits	(789,475)	(560,344)	-	(1,349,819)
Cash Payments for Goods and Services.....	(1,092,200)	(1,127,930)	(381,125)	(2,601,255)
Other non-operating revenues.....	13,503	24,411	-	37,914
Customer Deposits Received.....	12,045	-	-	12,045
Customer Deposits Returned.....	(12,500)	-	-	(12,500)
Net Cash Provided by Operating Activities.....	<u>1,619,850</u>	<u>1,017,067</u>	<u>4,304</u>	<u>2,641,221</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	37,685	37,685	-	75,370
Tap-In Fees.....	102,344	109,580	-	211,924
Sale of capital assets.....	5,000	5,000	-	10,000
Special Assessments	3,278	5,070	-	8,348
Acquisition of Capital Assets.....	(1,471,541)	(1,273,428)	-	(2,744,969)
Premium on refunding bonds.....	156,023	69,785	-	225,808
Proceeds from sale of refunding bonds.....	4,735,000	2,130,000	-	6,865,000
Principal Paid on Capital Leases Payable.....	(1,970)	(1,969)	-	(3,939)
Principal Paid on EPA Refunding Loan.....	(218,305)	-	-	(218,305)
Principal Paid on OPWC Loan.....	(4,279)	-	-	(4,279)
Principal Paid on Recovery Zone Bonds.....	(40,000)	(40,000)	-	(80,000)
Principal Paid on General Obligation Bonds.....	(810,000)	(715,000)	-	(1,525,000)
Payment to refunded bond escrow agent.....	(4,806,409)	(2,163,248)	-	(6,969,657)
Bond issuance costs.....	(82,509)	(37,116)	-	(119,625)
Interest Paid on Capital Leases Payable	(340)	(340)	-	(680)
Interest Paid on EPA Refunding Loan.....	(17,928)	-	-	(17,928)
Interest Paid on Recovery Zone Bonds.....	(83,744)	(83,744)	-	(167,488)
Interest Paid on General Obligation Bonds.....	(318,441)	(268,971)	-	(587,412)
Net Cash Used for Capital and Related Financing Activities	<u>(2,816,136)</u>	<u>(2,226,696)</u>	<u>-</u>	<u>(5,042,832)</u>
Cash Flows From Investing Activities				
Interest.....	13,285	8,137	-	21,422
Net Cash Provided by Investing Activities.....	<u>13,285</u>	<u>8,137</u>	<u>-</u>	<u>21,422</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	(1,183,001)	(1,201,492)	4,304	(2,380,189)
Cash and Cash Equivalents Beginning of Year.....	<u>5,764,903</u>	<u>4,284,592</u>	<u>40,754</u>	<u>10,090,249</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 4,581,902</u>	<u>\$ 3,083,100</u>	<u>\$ 45,058</u>	<u>\$ 7,710,060</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2012

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 865,353	\$ 42,289	\$ (20,777)	\$ 886,865
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Other non-operating revenues	13,503	24,411	-	37,914
Depreciation Expense	870,974	830,783	3,145	1,704,902
(Increases) Decreases in Assets:				
Accounts Receivable	(55,253)	(44,294)	13,032	(86,515)
Intergovernmental Receivable	1,072	3,597	-	4,669
Interfund Receivable	590	222	-	812
Materials and Supplies Inventory	-	5,548	8,929	14,477
Prepays	(11,905)	(12,319)	-	(24,224)
Increases (Decreases) in Liabilities:				
Accounts Payable	(22,051)	167,285	575	145,809
Contracts payable	25,786	-	-	25,786
Accrued Wages and Benefits Payable	4,436	1,299	-	5,735
Compensated Absences Payable	(15,920)	5,797	-	(10,123)
Interfund Payable	(647)	(937)	-	(1,584)
Intergovernmental Payable	(55,633)	(6,614)	(600)	(62,847)
Customer Deposits	(455)	-	-	(455)
Net Cash Provided by Operating Activities.....	<u>\$ 1,619,850</u>	<u>\$ 1,017,067</u>	<u>\$ 4,304</u>	<u>\$ 2,641,221</u>

Noncash Capital Financing Activities:

During 2012, the Water Fund reported a receivable as of year end for tap-in fees in the amount of \$216,320 and \$224,498 as of year end 2011. The tap-in fee receivable was represented as a capital contribution during 2011; therefore, \$8,178 was collected during 2012 and removed from tap-in fees revenue on the Statement of Revenues, Expenses, and Changes in Fund Net Position - Enterprise Funds.

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, 2012

ASSETS

Cash and Cash Equivalents	\$	9,342,297
Cash and Cash Equivalents in Segregated Accounts		1,519,347
Receivables:		
Property Taxes		150,023,969
Lodging Taxes		52,785
Accounts		3,271,169
Special Assessments		3,164,709
Accrued Interest		218
Intergovernmental		12,139,864
Tax Increment Financing Receivable		3,337,392
External Party Receivable		14,737
Total Assets	\$	<u>182,866,487</u>

LIABILITIES

External Party Payable	\$	88,657
Intergovernmental Payable		175,359,832
Due to Others		7,417,998
Total Liabilities	\$	<u>182,866,487</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, 2012

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, 2012

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

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

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

B. Fund Accounting

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

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

D. Basis of Accounting

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

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.

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

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

In addition to liabilities, the statement of financial position report will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows or resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level. Advances between funds are not required to be budgeted and they were not budgeted by the County.

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

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

The Environmental Affairs Grant and Moving Ohio Forward Special Revenue Funds, 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 and the Federal Emergency Management Agency Special Revenues Funds were not budgeted because the County did not anticipate any activity but activity did occur. Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

F. Cash, Cash Equivalents, and Investments

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

During 2012, investments were limited to nonparticipating certificates of deposit, federal agency securities, commercial paper, and corporate notes.

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

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2012, 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 2012 amounted to \$474,188, which includes \$396,447 assigned from other County funds.

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

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.

Inventory consists of expendable supplies held for consumption and purchased fuel for resale.

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2012, 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 position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. On the statements, receivables and payables between the primary government and the fiduciary funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 position – enterprise funds.

L. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. For 2012, there were no transfers between governmental and business-type activities. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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

M. Capital Assets

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

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

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

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

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

N. Compensated Absences

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

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

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

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

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Bond Premiums and Discounts

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

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

Q. Deferred Charge on Refunding

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

R. Fund Balance Reserves

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

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund, assigned amounts represent intended uses established by the County's Board of Commissioners or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance to cover a gap between estimated revenue and appropriations in 2013's appropriated budget.

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

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

S. Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Dog and Kennel, Community Services, 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 position are available.

T. Contributions of Capital

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

U. Estimates

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

V. Operating Revenues and Expenses

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

W. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2012, no extraordinary or special items occurred.

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE

For fiscal year 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements," Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements," Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement 53" Statement No. 65, "Items Previously Reported as Assets and Liabilities," and Statement No. 66, "Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County's financial statements.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows or resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows or resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County's financial statements.

NOTE 4 – BUDGETARY BASIS OF ACCOUNTING

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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	\$ 3,023,541	\$ 362,269	\$ (364,044)	\$ (1,393,896)	\$ 631,398
Net adjustment for revenue accruals	(285,086)	25,147	22,352	347,027	600,689
Net adjustment for expenditure accruals	55,649	142,383	292,371	78,589	(1,013,549)
Beginning 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
End of year:					
Unreported cash and interest	(307,852)	(30)	-	(16,557)	(153)
GASB 31 adjustment	(24,895)	-	-	-	-
Segregated accounts	(114,232)	-	-	-	-
Agency cash allocation	(221,787)	-	-	(231,252)	(60,465)
Prepaid items	(218,265)	(23,793)	(4,567)	(39,535)	(10,726)
To reclassify excess of revenues and other sources of financial resources over expenditures and other uses of financial resources into financial statement fund types	96,162	-	-	-	-
Advances in	602,409	82,000	-	-	-
Advances out	(1,481,847)	(32,000)	-	-	-
Encumbrances	(2,048,747)	(216,400)	(434,091)	(2,399,638)	(19,084)
Budget Basis	<u>\$ (208,024)</u>	<u>\$ 349,533</u>	<u>\$ (485,215)</u>	<u>\$ (3,451,580)</u>	<u>\$ 241,268</u>

NOTE 5 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2012:

	<u>Deficit Fund Balances</u>
<u>Nonmajor Special Revenue Funds:</u>	
Home Sewage Treatment System	\$ (1,772)
Local Government Innovation	(2,666)
Safe Haven	(2,099)
<u>Nonmajor Capital Projects Funds:</u>	
Airport Construction	(142,768)
Airport Hanger Construction	(1,351,282)

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

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

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, and Federal Home Loan Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

10. Fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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 \$808,760 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 \$55,290,856. Of the bank balance, \$43,110,365 was covered by Federal depository insurance and \$12,180,491 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments. As of December 31, 2012, the County had the following investments:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

	Fair Value	Maturity	Bond Ratings	Rating Agency
Federal Farm Credit Bank Notes	\$ 2,485,175	10/24/2016	Aaa	Moody's
Federal Farm Credit Bank Notes	3,000,000	1/9/2015	Aaa	Moody's
GE Capital Corporation Corporate Note	508,205	1/17/2014	A1	Moody's
GE Capital Corporation Corporate Note	504,930	9/16/2013	A1	Moody's
UBS Finance Commercial Paper	4,990,937	3/28/2013	A1	Moody's
UBS Finance Commercial Paper	2,495,039	4/5/2013	A1	Moody's
UBS Finance Commercial Paper	1,994,711	6/21/2013	A1	Moody's
UBS Finance Commercial Paper	2,996,917	5/29/2013	Aaa	Moody's
Total	<u>\$ 18,975,914</u>			

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

Credit Risk. The 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 UBS Finance commercial papers and GE Capital Corporation corporate notes 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, 2012:

Investment Issuer	Percentage of Investments
Corporate Notes	5.34
Federal Farm Credit Bank Notes	28.91
Commercial Paper	65.75

By State statute, nonparticipating certificates of deposit are included in the calculation of investments for the County's portfolio. When the nonparticipating certificates of deposit are included in the portfolio calculation, the County's investment percentages are below the required twenty-five percent limit for commercial paper and notes.

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 2012 for real and public utility property taxes represent the collection of 2011 taxes.

2012 real property taxes were levied after October 1, 2012, on the assessed values as of January 1, 2012, the lien date. Real property taxes which are levied in 2012 are collected in and intended to finance 2013. 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012 represent the collection of 2011 taxes. Public utility property taxes received in 2012 became a lien on December 31, 2011, were levied after October 1, 2012, 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, 2012, was \$8.55 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2012 property tax receipts were based are as follows:

Real Property	\$ 3,082,027,140
Public Utility Personal Property	182,338,910
Total Assessed Property Value	<u>\$ 3,264,366,050</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, 2012, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 – PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent is for a period of four years, commencing January 1, 2010 and ending December 31, 2013. 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, 2012, 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 \$298,337 and \$186,320 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due in more than one year was \$246,290 for the Federal Economic Development Assistance program and \$171,574 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$871,091. The County has \$113,259 in delinquent special assessments at December

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

31, 2012. 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, 2012 were \$2,450,458.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 626,919	Prosecutor Services	\$ 16,885
Homestead and Rollback	1,541,420	Title IV-E Grant	318,971
House Bill 408 Reimbursements	2,711	Community Services Grants	4,108
Casino Revenues	750,570	Voter Registration Grant	5,315
Gasoline Tax	1,132,097	Federal Emergency Management	46,620
Motor Vehicle License Tax	1,501,051	Emergency Management Grant	29,093
Social Security	22,715	Ohio Children Trust Grant	202,465
Indigent Fee Reimbursement	177,585	Community Correction Grants	92,954
Municipal Court Fees	14,906	Victims of Crime Grant	104,330
Child Support Enforcement Agency Grants	227,224	Solid Waste Reimbursement	2,095
Developmental Disability Grants	915,491	Community Development Home	
Developmental Disability Services	90,131	Investment Partnership Grant	370,000
Mental Health Grants	907,252	Community Development	
Mental Health Professional Services	90,357	Block Formula Grants	847,365
Wireless 911 Distributions	23,472	Ohio Department of Transportation	
Children Services Grants	1,166,611	Grants	79,732
Litter Enforcement Grants	36,385	Major Crimes Unit Grants	57,047
Sheriff Services	294,913	Moving Ohio Forward	4,762
Sheriff Grants	9,977	Worker's Compensation Refund	104,840
Election Expense	7,849	Total Governmental Activities	<u>12,267,850</u>
Advertising Election Expense	9,705		
Federal Airport Grant	35,775	Business-Type Activities:	
Workforce Development	121,170	Sewer Fees and Reimbursements	5,014
Children Services Reimbursements	1,066	Water Fees and Reimbursements	5,453
Safe Haven Grant	9,178	Total Business-Type Activities	<u>10,467</u>
Miscellaneous	12,996		
Youth Services	34,848	Total Intergovernmental	
Reclaim Ohio Grant	\$ 216,894	Receivables	<u><u>\$ 12,278,317</u></u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012, was as follows:

	<u>Balance 1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2012</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,418,626	\$ 88,826	\$ -	\$ 5,507,452
Construction in Progress	2,329,466	2,418,286	(3,372,490)	1,375,262
Total Non Depreciable Capital Assets	<u>7,748,092</u>	<u>2,507,112</u>	<u>(3,372,490)</u>	<u>6,882,714</u>
Depreciable Capital Assets:				
Buildings and Improvements	42,663,288	1,241,037	-	43,904,325
Improvements other than Buildings	4,779,756	422,275	-	5,202,031
Equipment	9,183,069	702,657	(149,990)	9,735,736
Furniture and Fixtures	811,452	7,150	-	818,602
Infrastructure	215,726,814	4,151,899	(900,542)	218,978,171
Vehicles	6,546,626	677,300	(295,862)	6,928,064
Total Depreciable Capital Assets	<u>279,711,005</u>	<u>7,202,318</u>	<u>(1,346,394)</u>	<u>285,566,929</u>
Accumulated Depreciation:				
Buildings and Improvements	18,178,392	1,244,652	-	19,423,044
Improvements other than Buildings	2,003,159	190,106	-	2,193,265
Equipment	7,084,899	544,295	(141,725)	7,487,469
Furniture and Fixtures	600,984	59,824	-	660,808
Infrastructure	77,136,011	4,433,380	(504,342)	81,065,049
Vehicles	5,370,723	489,737	(285,613)	5,574,847
Total Accumulated Depreciation	<u>110,374,168</u>	<u>6,961,994</u>	<u>(931,680)</u>	<u>116,404,482</u>
Total Depreciable Capital Assets, Net	<u>169,336,837</u>	<u>240,324</u>	<u>(414,714)</u>	<u>169,162,447</u>
Governmental Capital Assets, Net	<u>\$ 177,084,929</u>	<u>\$ 2,747,436</u>	<u>\$ (3,787,204)</u>	<u>\$ 176,045,161</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 565,482
Judicial	115,805
Public safety	468,298
Public works	5,019,803
Health	269,276
Human services	321,949
Transportation	201,381
Total Depreciation Expense	<u>\$ 6,961,994</u>

During 2012, the County received \$97,151 in capital contributions from Violet Township for the VIO-29 bridge replacement project.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

	Balance 1/1/2012	Additions	Reductions	Balance 12/31/2012
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	1,793,626	2,455,332	-	4,248,958
Total Non Depreciable Capital Assets	<u>4,031,040</u>	<u>2,455,332</u>	<u>-</u>	<u>6,486,372</u>
Depreciable Capital Assets:				
Buildings and Improvements	17,187,645	-	-	17,187,645
Equipment	360,431	78,912	(35,805)	403,538
Infrastructure	52,945,229	-	-	52,945,229
Vehicles	596,970	16,759	(41,044)	572,685
Total Depreciable Capital Assets	<u>71,090,275</u>	<u>95,671</u>	<u>(76,849)</u>	<u>71,109,097</u>
Accumulated Depreciation:				
Buildings and Improvements	5,416,017	569,067	-	5,985,084
Equipment	286,577	25,179	(29,900)	281,856
Infrastructure	13,943,561	1,087,821	-	15,031,382
Vehicles	510,897	22,835	(41,044)	492,688
Total Accumulated Depreciation	<u>20,157,052</u>	<u>1,704,902</u>	<u>(70,944)</u>	<u>21,791,010</u>
Total Depreciable Capital Assets, Net	<u>50,933,223</u>	<u>(1,609,231)</u>	<u>(5,905)</u>	<u>49,318,087</u>
Business-Type Capital Assets, Net	<u>\$ 54,964,263</u>	<u>\$ 846,101</u>	<u>\$ (5,905)</u>	<u>\$ 55,804,459</u>

NOTE 11 – RISK MANAGEMENT

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

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

In addition, the County maintains replacement cost insurance on property, owned by the county, in the amount of \$158,301,935 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, \$3,771,890 for contractor's equipment and miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,468,800 which is included in the total property limit above. There is also \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating Counties can either receive a premium refund or assessment. Employers will pay experience – or base rated premiums under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

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

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

The County pays all elected official bonds by State statute.

NOTE 12 – RETIREMENT PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 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 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 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 4.00 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. 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, 2012, 2011, and 2010 were \$3,160,810, \$3,049,640, and \$2,876,605, respectively. For 2012, 87.6 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$101,130 made by the County and \$72,236 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 can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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, 2012, 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, 2012, 2011, and 2010 were \$106,208, \$109,659, and \$104,500, respectively; 96.2 percent has been contributed for year 2012 and 100 percent for years 2011 and 2010. No contributions to the DC or Combined plans for year 2012 were made by the County or by the plan members.

NOTE 13 – POST EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local government employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$1,243,173, \$1,196,509 and \$1,583,971 respectively. For 2012, 87.6 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description – The County 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. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2012, 2011, and 2010 were \$8,170, \$8,435 and \$8,038 respectively; 96.2 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010.

NOTE 14 – OTHER EMPLOYER BENEFITS

A. Compensated Absences

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

B. Other Health Benefits

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

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

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,161,552, and business-type activities in the amount of \$25,308, 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 \$898,660 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$19,403 for equipment. Principal payments toward all capital leases during 2012 totaled \$232,716, a reduction to principal outstanding of \$227,339 for governmental activities and \$5,377 for business-type activities. During 2012, the County entered into a copier lease agreement for the clerk of courts, emergency management, recorder, and the sheriff departments.

Future minimum lease payments through 2017 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2013	\$ 232,402	\$ 43,089
2014	237,185	28,550
2015	167,590	12,756
2016	33,429	4,515
2017	8,476	521
Total	\$ 679,082	\$ 89,431

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

Year	Business-Type Activities	
	Principal	Interest
2013	\$ 5,821	\$ 336
2014	1,016	10
Total	\$ 6,837	\$ 346

NOTE 16 – SIGNIFICANT COMMITMENTS

A. Encumbrances

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

Governmental Funds:	
General Fund	\$ 2,048,747
Community Services Fund	216,400
Motor Vehicle Fund	434,091
Developmental Disabilities Fund	2,399,638
Alcohol, Drug Addiction, and Mental Health Board Fund	19,084
Nonmajor Governmental Funds	2,222,219
Total Governmental Funds	\$ 7,340,179

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

(continued)	
Proprietary Funds:	
Sewer Fund	\$ 330,273
Water Fund	257,201
Nonmajor Enterprise Fund	<u>5,926</u>
Total Proprietary Funds	<u>593,400</u>
Total	<u><u>\$ 7,933,579</u></u>

B. Contractual Commitments

As of December 31, 2012, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2012	Amounts Remaining on Contracts
Workstations for Clerk of Courts Title	General	\$ 13,844	\$ 11,341	\$ 2,503
Campground Road Engineering Services	Motor Vehicle	17,000	13,636	3,364
Landis Road Bridge Replacement	Motor Vehicle	30,000	14,400	15,600
Sign Upgrade Project	Motor Vehicle	10,514	8,817	1,697
Cedar Hill Culvert	Motor Vehicle	12,191	-	12,191
Various Bridge Projects	Motor Vehicle	48,568	4,380	44,188
Julian and Stricker Intersection	Motor Vehicle	35,000	19,233	15,767
Art and Clay Renovations	Developmental Disabilities	26,500	5,250	21,250
Road Resurfacing Project	Bridges, Culverts, and County Road Levy	53,165	32,387	20,778
Pine Grove Roadway Improvements	Community Development Block Grant	64,962	53,058	11,904
Airport Runway Repairs	Airport Construction	29,618	17,750	11,868
Engineer Services for Election House Road	Airport Construction	29,280	21,081	8,199
Rehab the Southeast Apron	Airport Construction	39,574	-	39,574
Runway Relocation	Airport Construction	6,400	-	6,400
Pickerington Branch Building	Developmental Disabilities Facilities	588,444	243,373	345,071
33A Sign Upgrade	Road and Bridge Construction	4,013	-	4,013
Pavement Markings	Road and Bridge Construction	8,692	-	8,692
Poplar Creek Bridge Replacement	Road and Bridge Construction	306,989	302,691	4,298
Decorative Arts Center of Ohio Retaining Wall	Permanent Improvement	6,687	-	6,687
Utilities Admin. Office and Garage Construction	Water and Sewer	3,192,761	3,178,907	13,854
		<u>\$ 4,524,202</u>	<u>\$ 3,926,304</u>	<u>\$ 597,898</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2012</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Little Walnut Area					
2002 - Serial \$983,367 @ 4.55%	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -
Liberty Township Area					
2004 - \$1,468,715					
Serial Bonds @ 3.50%	265,000	-	65,000	200,000	65,000
Term Bonds @ 5.25%	810,000	-	810,000	-	-
Unamortized Bond Premium	45,967	-	37,348	8,619	-
Liberty Township Area Refunding Bond					
2012 - \$915,000 @ 2.00%					
Serial Bonds @ 3.50%	-	915,000	20,000	895,000	10,000
Unamortized Bond Premium	-	34,200	2,631	31,569	-
Total Special Assessment Bonds	1,240,967	949,200	1,054,979	1,135,188	75,000
<u>General Obligation Bonds:</u>					
County Facility - West Campus, Engineer - 2003 - \$1,480,000					
Serial Bonds @ 5.00%	760,000	-	370,000	390,000	390,000
Unamortized Bond Premium	24,868	-	12,434	12,434	-
Multi-County Juvenile Detention Center - County Share					
2003 - \$1,480,000					
Serial Bonds @ 5.00%	145,000	-	70,000	75,000	75,000
Unamortized Bond Premium	4,658	-	2,329	2,329	-
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 3.50%	105,000	-	25,000	80,000	25,000
Term Bonds @ 5.25%	335,000	-	335,000	-	-
Unamortized Bond Premium	14,104	-	11,565	2,539	-
Developmental Disabilities Facility					
2004 - \$2,250,000					
Serial Bonds @ 3.50%	410,000	-	95,000	315,000	100,000
Term Bonds @ 5.25%	1,240,000	-	1,240,000	-	-
Unamortized Bond Premium	52,419	-	42,590	9,829	-
Airport					
2004 - \$965,000					
Serial Bonds @ 3.90%	130,000	-	65,000	65,000	65,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Unamortized Bond Premium	(3,646)	-	(456)	(3,190)	-
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	160,000	-	30,000	130,000	30,000
Unamortized Bond Premium	\$ 2,570	\$ -	\$ 514	\$ 2,056	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

	<u>Outstanding 1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2012</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2008 Refunding Bonds: (continued)</u>					
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	\$ 75,000	\$ -	\$ 15,000	\$ 60,000	\$ 15,000
Unamortized Bond Premium	1,123	-	225	898	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	890,000	-	165,000	725,000	170,000
Unamortized Bond Premium	14,594	-	2,919	11,675	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	4,485,000	-	400,000	4,085,000	400,000
Unamortized Bond Premium	93,868	-	9,387	84,481	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	4,805,000	-	55,000	4,750,000	60,000
Unamortized Bond Premium	168,058	-	15,278	152,780	-
Juvenile Detention - \$950,000					
Serial Bonds @ 2.00%	925,000	-	10,000	915,000	10,000
Unamortized Bond Premium	32,105	-	2,919	29,186	-
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	-	375,000	10,000	365,000	5,000
Unamortized Bond Premium	-	13,762	1,059	12,703	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	-	1,395,000	30,000	1,365,000	20,000
Unamortized Bond Premium	-	52,466	4,036	48,430	-
Total General Obligation Bonds	<u>14,959,721</u>	<u>1,836,228</u>	<u>3,019,799</u>	<u>13,776,150</u>	<u>1,365,000</u>
<u>Long - Term Loan:</u>					
Airport State Infrastructure Bank Loan 2009 - \$705,064 @ 3.00%					
	665,746	-	80,414	585,332	82,845
2012 - OWDA Home Sewage Treatment System - 0%					
	-	15,828	15,828	-	-
Total Long-Term Loan	<u>665,746</u>	<u>15,828</u>	<u>96,242</u>	<u>585,332</u>	<u>82,845</u>
<u>Other:</u>					
Compensated Absences	3,319,261	2,289,715	1,904,664	3,704,312	1,707,170
Intergovernmental Payable	4,639	-	1,819	2,820	1,819
Capital Leases	785,616	120,805	227,339	679,082	232,402
Total Governmental Activities	<u>\$ 20,975,950</u>	<u>\$ 5,211,776</u>	<u>\$ 6,304,842</u>	<u>\$ 19,882,884</u>	<u>\$ 3,464,236</u>

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

	<u>Outstanding</u> <u>1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2012</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	\$ 30,000	\$ -	\$ 10,000	\$ 20,000	\$ 10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 5.00%	380,000	-	185,000	195,000	195,000
Unamortized Bond Premium	12,056	-	6,028	6,028	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 4.00%	1,240,000	-	830,000	410,000	130,000
Term Bonds @ 4.35%	1,165,000	-	1,165,000	-	-
Unamortized Bond Premium	51,487	-	42,991	8,496	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 4.00%	145,000	-	145,000	-	-
Unamortized Bond Premium	(184)	-	(184)	-	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,845,000	-	175,000	2,670,000	180,000
Unamortized Bond Premium	18,361	-	1,469	16,892	-
Water Improvement Various Purpose					
Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	2,420,000	-	30,000	2,390,000	30,000
Unamortized Bond Premium	84,612	-	7,692	76,920	-
Water Improvement					
Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	-	2,130,000	45,000	2,085,000	25,000
Unamortized Bond Premium	-	69,785	5,368	64,417	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 5.00%	275,000	-	135,000	140,000	140,000
Unamortized Bond Premium	8,862	-	4,431	4,431	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 5.00%	320,000	-	100,000	220,000	110,000
Unamortized Bond Premium	6,996	-	2,798	4,198	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 4.00%	485,000	-	325,000	160,000	50,000
Term Bonds @ 4.35%	450,000	-	450,000	-	-
Unamortized Bond Premium	\$ 19,898	\$ -	\$ 16,614	\$ 3,284	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

	<u>Outstanding 1/1/2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2012</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 4.00%	\$ 2,290,000	\$ -	\$ 1,525,000	\$ 765,000	\$ 240,000
Term Bonds @ 4.35%	2,135,000	-	2,135,000	-	-
Unamortized Bond Premium	94,365	-	78,794	15,571	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,845,000	-	170,000	2,675,000	180,000
Unamortized Bond Premium	18,369	-	1,470	16,899	-
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	1,770,000	-	20,000	1,750,000	20,000
Unamortized Bond Premium	61,808	-	5,619	56,189	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	-	825,000	20,000	805,000	10,000
Unamortized Bond Premium	-	27,449	2,111	25,338	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	-	3,910,000	85,000	3,825,000	55,000
Unamortized Bond Premium	-	128,574	9,890	118,684	-
Total General Obligation Bonds	<u>19,171,630</u>	<u>7,090,808</u>	<u>7,735,091</u>	<u>18,527,347</u>	<u>1,375,000</u>
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,617,500	-	40,000	1,577,500	40,000
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,617,500	-	40,000	1,577,500	40,000
Total Recovery Zone Bonds	<u>3,235,000</u>	<u>-</u>	<u>80,000</u>	<u>3,155,000</u>	<u>80,000</u>
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan 1993 - \$3,365,440 @ 3.54%					
	560,540	-	218,305	342,235	226,102
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%					
	53,485	-	4,279	49,206	4,279
Total Loans	<u>614,025</u>	<u>-</u>	<u>222,584</u>	<u>391,441</u>	<u>230,381</u>
<u>Other:</u>					
Compensated Absences	157,445	79,862	89,985	147,322	67,548
Capital Leases	12,214	-	5,377	6,837	5,821
Total Business-Type Activities	<u>\$ 23,190,314</u>	<u>\$ 7,170,670</u>	<u>\$ 8,133,037</u>	<u>\$ 22,227,947</u>	<u>\$ 1,758,750</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

Governmental Activities:

Special Assessments Bonds

As of December 31, 2012, the County has \$1,095,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the Liberty Township area special assessment bonds and the Liberty Township area refunding bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues. The Little Walnut area special assessment bonds paid in full during 2012 were issued for property owners 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 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 2012 was \$37,348 (\$2,873 was the annual amortization amount and \$34,475 was removed due to the 2012 partial advance refunding). Issuance costs associated with the bond issue were in the amount of \$36,696. On April 24, 2012, the County advance refunded \$810,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund the Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2012 was \$2,631. Issuance costs in the amount of \$15,944 were expensed in 2012, the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 was \$6,526. 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 \$96,776. The issuance resulted in a total economic gain of \$89,273.

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

Year Ending December 31	Principal	Interest	Total
2013	\$ 75,000	\$ 30,538	\$ 105,538
2014	80,000	27,900	107,900
2015	85,000	25,000	110,000
2016	85,000	21,900	106,900
2017	85,000	20,200	105,200
2018-2022	475,000	65,400	540,400
2023-2024	210,000	7,875	217,875
Total	<u>\$ 1,095,000</u>	<u>\$ 198,813</u>	<u>\$ 1,293,813</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

General Obligation Bonds

At December 31, 2012, the County had \$13,410,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Government Services Center building, Laughlin Building, the minimum security jail, west campus county engineer facility, and the multi-county juvenile detention center general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. Child support enforcement agency relocation general obligation bonds were issued for building improvements and moving expenses. The Government Services Center building general obligation bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The west campus county engineer facility general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center general obligation bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The One-Stop Shop general obligation bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

The 2003 west campus county engineer facility general obligation bonds 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 2012 was \$12,434. Issuance costs associated with the bond issue were \$170,420. On October 19, 2010, the County advance refunded \$1,770,000 of the serial bonds and \$2,705,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues and revenues from the Motor Vehicle Special Revenue Fund. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds 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 west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2012 was \$15,278. Issuance costs were in the amount of \$59,919. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$545,859. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012 was \$2,329. Issuance costs associated with the bond issue were \$32,443. On October 19, 2010, the County advance refunded \$355,000 of the serial bonds and \$505,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from the General Obligation Bond Retirement Debt Service Fund using General Fund property tax revenues. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$950,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$36,483. The amount of premium amortized during 2012 was \$2,919. Issuance costs were \$11,523. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$104,474. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 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 west campus county engineer facility bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$2,554,833 was for the water system improvement bonds, and \$1,869,442 was for the sanitary sewer improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. As of December 31, 2012, \$9,442,349 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 2012 was \$11,565 (\$846 was the annual amortization amount and \$10,719 was removed due to the 2012 partial advance refunding). Issuance costs associated with the bond issue were \$14,939. On April 24, 2012, the County advance refunded \$335,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

flows required to service the old debt and the cash flows required to service the new debt of \$44,166. The issuance resulted in a total economic gain of \$36,726.

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 2012 was \$42,590 (\$3,276 was the annual amortization amount and \$39,314 was removed due to the 2012 partial advance refunding). Issuance costs associated with the bond issue were \$56,291. On April 24, 2012, the County advance refunded \$1,240,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2012 was \$4,036. Issuance costs in the amount of \$24,308 were expensed in 2012, the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 was \$11,026. 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 \$154,177. The issuance resulted in a total economic gain of \$136,370.

On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the Liberty Township Area special assessment bonds, \$384,347 was for the One Stop Shop bonds, \$1,422,656 was for the developmental disabilities facility bonds, and \$2,163,248 was for water works improvement bonds, and \$4,806,409 was for the sanitary sewer improvement bonds. The water works improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. As of December 31, 2012, \$9,309,109 remained in the escrow account to retire the refunded 2004 Various Purpose general obligation bonds outstanding balance in the amount of \$8,410,000.

The 2004 airport general obligation bonds include both serial and term bonds originally issued in the amounts of \$875,000 and \$90,000, respectively. The general obligation bonds were sold at a discount of \$7,065 that is being amortized over the term of the bonds. The amount of discount amortized during 2012 was \$456. Issuance costs associated with the bond issue were \$23,549. Term bonds maturing December 1, 2019 for \$90,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2014 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$15,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2019):

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

On July 24, 2008, the County refunded 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. The amount of premium amortized during 2012 was \$3,658. Issuance costs associated with the bond issue were \$33,537. \$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 position. On September 24, 2008, the 1996 general obligation bonds were called, paid in full, and the escrow account closed. The advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$36,567. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 was \$4,303.

On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called and paid in full and the escrow account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2012 was \$9,387. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 1,365,000	\$ 429,463	\$ 1,794,463
2014	1,360,000	385,652	1,745,652
2015	1,400,000	350,190	1,750,190
2016	1,490,000	311,910	1,801,910
2017	1,240,000	268,270	1,508,270
2018-2022	6,145,000	698,870	6,843,870
2023-2024	410,000	15,500	425,500
Total	<u>\$ 13,410,000</u>	<u>\$ 2,459,855</u>	<u>\$ 15,869,855</u>

Long-Term Loan

As of December 31, 2012, the County had \$585,332 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.

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 82,845	\$ 16,949	\$ 99,794
2014	85,349	14,439	99,788
2015	87,928	11,860	99,788
2016	90,586	9,202	99,788
2017	93,324	6,464	99,788
2018-2019	145,300	4,406	149,706
Total	<u>\$ 585,332</u>	<u>\$ 63,320</u>	<u>\$ 648,652</u>

During 2012, the County received \$15,828 in Ohio Water Development Authority (OWDA) loans used for the purpose of assisting home owners within the County improve their home sewage system. The County also received Water Pollution Control Revolving Loan Funds that were used for the purpose of forgiving the OWDA loans; therefore, there was no ending balance of the OWDA loans as of December 31, 2012.

Business-Type Activities:

General Obligation Bonds

As of December 31, 2012, the County had \$18,110,000 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, the 2010 water system improvement refunding bonds, and the 2012 water improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 2003 sanitary sewer improvement general obligation bonds, the 2003 sanitary sewer refunding bonds, the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, the 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement refunding bonds, and the 2012 sanitary sewer improvement refunding bonds will be paid from revenues derived by the 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012 was \$6,028. Issuance costs associated with the bond issue were \$85,496. On October 19, 2010, the County advance refunded \$900,000 of the serial bonds and \$1,355,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$2,490,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$2,490,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$96,143. The amount of premium amortized during 2012 was \$7,692. Issuance costs were \$30,202. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$274,675. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 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.

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 2012 was \$4,431. Issuance costs associated with the bond issue were \$62,370. On October 19, 2010, the County advance refunded \$665,000 of the serial bonds and \$985,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2022, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$1,820,000 of these Various Purpose Refunding Bonds was issued to partially refund the sanitary sewer improvement portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$1,820,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$70,236. The amount of premium amortized during 2012 was \$5,619. Issuance costs were \$20,794. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$200,717. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 was \$16,057. 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 2012 was \$2,798. Issuance costs associated with the bond issue were \$20,146.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012 was \$138,399 (\$9,116 was the annual amortization and \$129,283 was removed due to the 2012 partial advance refunding). Issuance costs associated with the bond issue were \$197,392. On April 24, 2012, the County advance refunded \$2,275,000 of the serial bonds and \$3,750,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2025, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds and \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$69,785 for the water improvement refunding bonds and \$156,023 for the sewer improvement refunding bonds. The amount of the premium amortized during 2012 was \$5,368 for the water improvement refunding bonds and \$12,001 for the sewer improvement refunding bonds. Issuance costs in the amount of \$37,116 for the water improvement refunding bonds and \$82,509 for the sewer improvement refunding bonds were expensed in 2012, the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$253,087 for the water improvement refunding bonds and \$562,284 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2012 was \$19,468 for the water improvement refunding bonds and \$43,253 for the sewer improvement refunding bonds. 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 \$165,310 for the water improvement refunding bonds and \$365,424 for the sewer improvement refunding bonds. The issuance resulted in a total economic gain of \$144,940 for the water improvement refunding bonds and \$321,885 for the sewer improvement refunding bonds.

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 percent to 4.00 percent. 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 2012 was \$184. Issuance costs associated with the bond issue were \$16,781. This bond matured on December 1, 2012. \$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 position. 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 2012 was \$2,939. Issuance costs associated with the bond issue were \$105,406. \$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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

considered defeased and the liability was removed from the statement of net position as well as the unamortized issuance costs. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

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	
2013	\$ 805,000	\$ 334,727	\$ 570,000	\$ 261,750	\$ 1,971,477
2014	835,000	303,677	585,000	239,701	1,963,378
2015	740,000	275,471	605,000	221,494	1,841,965
2016	800,000	247,746	645,000	201,632	1,894,378
2017	805,000	226,746	645,000	183,407	1,860,153
2018-2022	4,365,000	741,212	3,520,000	584,522	9,210,734
2023-2025	1,990,000	110,045	1,200,000	68,769	3,368,814
Total	<u>\$ 10,340,000</u>	<u>\$ 2,239,624</u>	<u>\$ 7,770,000</u>	<u>\$ 1,761,275</u>	<u>\$ 22,110,899</u>

Recovery Zone Economic Development Bonds

As of December 31, 2012, the County had \$3,155,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Water and Sewer Enterprise Funds of \$1,650,000 each. Issuance costs associated with the bond issue were \$57,606. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems. These general obligation bonds are backed by the full faith and credit of the County. The following table lists the annual debt service requirements to maturity for the recovery zone economic development bonds for the sewer and water funds:

Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
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	42,500	78,184	42,500	78,184	(70,366)	171,002
2018-2022	230,000	364,850	230,000	364,850	(328,365)	861,335
2023-2027	260,000	306,756	260,000	306,756	(276,081)	857,431
2028-2032	295,000	232,408	295,000	232,408	(209,168)	845,648
2033-2037	350,000	139,007	350,000	139,007	(125,105)	852,909
2038-2040	240,000	29,730	240,000	29,730	(26,757)	512,703
Total	<u>\$ 1,577,500</u>	<u>\$ 1,475,911</u>	<u>\$ 1,577,500</u>	<u>\$ 1,475,911</u>	<u>\$ (1,328,319)</u>	<u>\$ 4,778,503</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, 2012

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, 2012

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

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:

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

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:

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

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.

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$3,365,440 and \$85,573 in an EPA refunding loan issued in 1993 and an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the EPA loan provided financing for the refunding of prior sewer debt issued in 1993 that was used for sewer improvements. The EPA loan is payable solely from sewer customer net revenues and is payable through 2014. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal and interest payments on the loans are expected to require 7.45 percent of net revenues for the EPA loan and 411.32 percent of net revenues for the OPWC loan.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$236,233 and \$1,760,056, 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>
2013	\$ 226,102	\$ 10,132	\$ 236,234
2014	116,133	1,984	118,117
Total	<u>\$ 342,235</u>	<u>\$ 12,116</u>	<u>\$ 354,351</u>

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,760,056, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2013	\$ 4,279
2014	4,279
2015	4,279
2016	4,279
2017	4,279
2018-2022	21,394
2023-2024	6,417
Total	<u>\$ 49,206</u>

Other Long-Term Items:

Compensated Absences

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

Intergovernmental Payable

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

Capital Leases

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

Legal Debt Margin

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 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, 2012, are a margin on unvoted debt of \$21,591,902, and an overall debt margin of \$69,057,392.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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, 2012. The amount outstanding at December 31, 2012, 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, 2012. The amount outstanding at December 31, 2012, is \$15,782,839.

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, 2012. The amount outstanding at December 31, 2012, is \$34,210,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2012. The amount outstanding at December 31, 2012, is \$7,485,711.

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, 2012. The amount outstanding at December 31, 2012, is \$509,509.

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, 2012. The amount outstanding at December 31, 2012, is \$1,137,601.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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, 2012. The amount outstanding at December 31, 2012, is \$1,347,475.

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, 2012. The amount outstanding at December 31, 2012, is \$1,296,962.

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, 2012. The outstanding at December 31, 2012, is \$25,050,000.

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, 2012. The amount outstanding at December 31, 2012, is \$7,692,308.

NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2012, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>			<u>Totals</u>
	<u>Major Funds</u>			
	Community Services	Motor Vehicle	Other Nonmajor Governmental	
Major Governmental Funds:				
General Fund	\$ 328,868	\$ 240,000	\$ 3,118,614	\$ 3,687,482
Motor Vehicle	-	-	330,149	330,149
Developmental Disabilities	-	-	711,023	711,023
Other Nonmajor Governmental	-	-	160,230	160,230
Total All Funds	<u>\$ 328,868</u>	<u>\$ 240,000</u>	<u>\$ 4,320,016</u>	<u>\$ 4,888,884</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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.

Interfund balances at December 31, 2012 consist of the following individual interfund receivables/payables:

	Interfund Receivable					Totals	
	Major Funds		Other		Major Funds		
	General	Community Services	Nonmajor Governmental	Sewer	Water		
Interfund Payable							
Major Governmental Funds:							
General Fund	\$ -	\$ -	\$ 1,916	\$ 2,356	\$ 704	\$ 4,976	
Community Services	103,292		-	-	-	103,292	
Motor Vehicle	518		-	-	-	518	
Other Nonmajor Governmental	1,016,736	380,315	-	-	-	1,397,051	
Major Enterprise Funds:							
Sewer	40		-	-	-	40	
Water	40		-	-	-	40	
Total All Funds	<u>\$ 1,120,626</u>	<u>\$ 380,315</u>	<u>\$ 1,916</u>	<u>\$ 2,356</u>	<u>\$ 704</u>	<u>\$ 1,505,917</u>	

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

During 2011, the County had issued a bond anticipation note in the amount of \$1,370,000 for a one year period. The County General Fund had purchased this note as an investment from the Airport Hanger Construction Capital Projects Fund. The repayment of the Airport Hanger Construction Capital Projects Fund bond anticipation note was reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2012, the County issued bond anticipation notes in the amount of \$2,320,000 for a one year period. The County General Fund has purchased these notes as investments from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,320,000 and from the Developmental Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes in the General Obligation Bond Retirement Debt Service Fund and the Developmental Disabilities Facilities Capital Projects Fund for budgetary reporting. For GAAP reporting purposes, the bond anticipation notes and accrued interest on the notes 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.

Interfund Payable	Interfund Receivable
Other Governmental Funds	General
Total	\$ 2,355,334
	<u>\$ 2,355,334</u>

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

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

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and the District has no debt outstanding. The County had no contributions to the District during 2012. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

B. Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2012. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

C. Fairfield County Regional Planning Commission

The County participates in the Fairfield County Regional Planning Commission, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 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 2012, the County contributed \$130,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

D. Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2012, the County contributed \$9,100 to the Bureau. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Complete financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 126 Main Street, Lancaster, Ohio 43130.

E. Mid-Eastern Ohio Regional Council (MEORC)

The Mid-Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services eighteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Developmental Disabilities. Superintendents of each county's Board of Developmental Disabilities make up the Council. Fees and state grants generate its revenues. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2012 and no future contributions by the County are anticipated; however, the County did pay \$108,236 to the Council for contract services during 2012. 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 "Individuals with Disabilities Act of 2004;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2012, the County paid \$600,587 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

G. Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012, 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 \$17,944, \$63,424, \$343,491, and \$103,559 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 2012, 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 2012, the County contributed \$206,895 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 2012 Council membership amount was \$200. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 – RELATED ORGANIZATIONS

A. Fairfield County District Library

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

B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2012, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County agency fund.

C. Fairfield Metropolitan Housing Authority

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

NOTE 21 – JOINT VENTURE

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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 2012, the District received \$2,061,116 in contributions from member counties, for an eleven year total of \$21,258,065 from all member counties. Fairfield County contributed \$857,287 in 2012, for a ten year total of \$9,104,717 being contributed by the County as of December 31, 2012. The County's total contributions represent 43 percent of total member contributions as of December 31, 2012. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. In 2002, construction on the juvenile detention center started, the center's site is within the County. Construction was completed in 2004 and the District opened its doors for business on February 9, 2004. The County's share of the joint venture is \$1,897,260 as of December 31, 2012. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22 – RISK SHARING POOLS

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

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2012 was \$496,335.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

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

The County began participating in the program effective January 1, 2010. In 2012, the County paid premiums to BWC totaling \$524,719 and had a payable in the amount of \$408,033 as of December 31, 2012. The County also had a receivable from BWC as of December 31, 2012 in the amount of \$107,492.

NOTE 23 – CONTINGENT LIABILITIES

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

The County is party to a lawsuit with the Ohio Environmental Protection Agency (OEPA) involving discharge of phosphorus from the Tussing Road wastewater treatment plant. The County had appealed certain decisions and discharge levels recorded at the plant with the Environmental Review Appeals Commission. On May 23, 2013, the Tenth District Court of Appeals overruled the County's assignment of error and remanded the case to the Director of the OEPA for further proceedings. If further appeals by the County result in similar rulings, current estimates for equipment and environmental studies needed to address the issue are estimated at approximately five million dollars. The Board of County Commissioners plan to appeal this decision to the Ohio Supreme Court.

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$874,918. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,493,452.

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, 2012

Fund Balances	General	Community Services	Motor Vehicle	Develop- mental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Other Governmental Funds	Total
Nonspendable:							
Long-Term Loan							
Between Funds	\$ 2,270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,270,000
Unclaimed Monies	125,175	-	-	-	-	-	125,175
Prepays	218,265	23,793	4,567	39,535	10,726	22,874	319,760
Materials and Supplies Inventory	99,013	945	356,419	30,409	-	1,434	488,220
Total Nonspendable	2,712,453	24,738	360,986	69,944	10,726	24,308	3,203,155
Restricted for:							
Community Services	-	873,422	-	-	-	-	873,422
Road Projects	-	-	4,423,402	-	-	996,695	5,420,097
Developmental Disabilities	-	-	-	10,218,609	-	-	10,218,609
Mental Health	-	-	-	-	1,324,448	-	1,324,448
Real Estate Assessment	-	-	-	-	-	4,319,598	4,319,598
Ditch Maintenance	-	-	-	-	-	1,613,115	1,613,115
Juvenile Court Services	-	-	-	-	-	1,943,780	1,943,780
Older Adult Services	-	-	-	-	-	1,671,849	1,671,849
Child Support Enforcement	-	-	-	-	-	872,638	872,638
Child and Adult Protective Services	-	-	-	-	-	1,428,106	1,428,106
Children Services	-	-	-	-	-	46,722	46,722
Community Development	-	-	-	-	-	644,660	644,660
Economic Development	-	-	-	-	-	825,894	825,894
Capital Improvements	-	-	-	-	-	92,115	92,115
Debt Service Payments	-	-	-	-	-	627,321	627,321
Other Purposes	-	-	-	-	-	3,945,029	3,945,029
Total Restricted	-	873,422	4,423,402	10,218,609	1,324,448	19,027,522	35,867,403
Committed to:							
Juvenile Court Services	-	-	-	-	-	1,038,080	1,038,080
Capital Improvements	-	-	-	-	-	101,898	101,898
Purchases on Order	732,367	-	-	-	-	-	732,367
Total Restricted	732,367	-	-	-	-	1,139,978	1,872,345
Assigned to:							
Capital Improvements	-	-	-	-	-	151,373	151,373
Airport Operations	1,397	-	-	-	-	-	1,397
Purchases on Order	1,069,775	-	-	-	-	-	1,069,775
Assigned to Subsequent Year's Appropriations	6,997,447	-	-	-	-	-	6,997,447
Total Assigned	8,068,619	-	-	-	-	151,373	8,219,992
Unassigned (deficit):	7,559,911	-	-	-	-	(1,500,587)	6,059,324
Total Fund Balances	\$ 19,073,350	\$ 898,160	\$ 4,784,388	\$ 10,288,553	\$ 1,335,174	\$ 18,842,594	\$ 55,222,219

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2012

NOTE 26 – SUBSEQUENT EVENT

On January 18, 2013, the County renewed \$1,270,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,320,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2012 (reflected as interfund payables in the financial statements, See Note 18).

On April 16, 2013, the County amended the October 23, 2009 resolution to increase county sales tax one-quarter of one percent tax from a temporary four year period to a permanent status. The original increase in sales taxes for the one-quarter of one percent was approved for a four year period, commencing January 1, 2010 and was scheduled to end December 31, 2013.

On April 30, 2013, the County issued County Building Bonds, Series 2013 in the amount of \$1,000,000. These 2013 bonds will be used to retire the \$1,000,000 in County Building Bond Anticipation Notes outstanding as of December 31, 2012 (reflected as interfund payables in the financial statements, See Note 18).

On May 23, 2013, the County Commissioners resolved to participate in the Fairfield County Port Authority (a newly created authority), which is defined as a discretely presented component unit of the County. The Authority is governed by a five member board appointed by the County Commissioners. The Authority has been created for the purpose of enhancing, fostering, providing or promoting transportation, economic development, housing, recreation, education, government operations, culture and research.

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.

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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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 365,670	\$ 365,670	\$ 361,114	\$ 4,556
Fringe Benefits	134,960	142,870	128,514	14,356
Materials and Supplies	22,932	18,217	16,007	2,210
Contractual Services	238,089	235,039	232,632	2,407
Capital Outlay	1,000	49,279	49,279	-
Total Commissioners	762,651	811,075	787,546	23,529
Economic Development:				
Personal Services	93,177	101,650	101,464	186
Fringe Benefits	36,526	37,089	32,815	4,274
Materials and Supplies	413	399	271	128
Contractual Services	19,784	18,895	14,159	4,736
Capital Outlay	1,250	1,681	1,530	151
Total Economic Development	151,150	159,714	150,239	9,475
Auditor:				
Personal Services	588,358	567,208	497,595	69,613
Fringe Benefits	251,168	249,413	208,072	41,341
Materials and Supplies	25,225	22,215	14,226	7,989
Contractual Services	374,546	373,199	348,719	24,480
Capital Outlay	35,393	39,768	39,026	742
Total Auditor	1,274,690	1,251,803	1,107,638	144,165
Assessing Personal Property:				
Personal Services	35,904	37,334	36,672	662
Fringe Benefits	20,926	21,146	20,392	754
Total Assessing Personal Property	56,830	58,480	57,064	1,416
Treasurer:				
Personal Services	194,031	194,031	168,297	25,734
Fringe Benefits	62,766	65,266	59,593	5,673
Materials and Supplies	8,871	8,798	4,580	4,218
Contractual Services	41,076	38,576	34,187	4,389
Total Treasurer	306,744	306,671	266,657	40,014
Prosecuting Attorney:				
Personal Services	912,330	960,330	897,521	62,809
Fringe Benefits	369,690	311,690	298,010	13,680
Materials and Supplies	10,000	10,000	9,879	121
Contractual Services	11,865	21,865	18,194	3,671
Capital Outlay	25,000	24,691	23,951	740
Other	57,852	57,852	57,582	270
Total Prosecuting Attorney	\$ 1,386,737	\$ 1,386,428	\$ 1,305,137	\$ 81,291

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical Information System:				
Personal Services	\$ 70,000	\$ 51,119	\$ 50,174	\$ 945
Fringe Benefits	27,670	17,358	16,965	393
Materials and Supplies	5,595	5,595	2,271	3,324
Contractual Services	48,389	48,893	38,154	10,739
Capital Outlay	12,100	32,400	24,226	8,174
Total Geographical Information System	163,754	155,365	131,790	23,575
Information Technology:				
Personal Services	271,320	288,070	284,439	3,631
Fringe Benefits	96,614	98,902	96,118	2,784
Materials and Supplies	60,674	60,674	60,674	-
Contractual Services	16,116	16,866	16,866	-
Capital Outlay	93,870	93,369	93,332	37
Total Information Technology	538,594	557,881	551,429	6,452
Board of Elections:				
Personal Services	747,985	752,246	643,490	108,756
Fringe Benefits	334,076	329,815	253,398	76,417
Materials and Supplies	145,422	143,670	103,526	40,144
Contractual Services	259,563	236,974	161,427	75,547
Capital Outlay	73,329	75,289	51,561	23,728
Total Board of Elections	1,560,375	1,537,994	1,213,402	324,592
Maintenance and Operation:				
Personal Services	442,580	447,298	440,621	6,677
Fringe Benefits	248,610	257,669	257,216	453
Materials and Supplies	483,549	448,282	445,183	3,099
Contractual Services	1,515,021	1,535,487	1,531,393	4,094
Capital Outlay	76,855	185,028	170,422	14,606
Total Maintenance and Operation	2,766,615	2,873,764	2,844,835	28,929
Recorder:				
Personal Services	167,317	167,317	167,306	11
Fringe Benefits	99,867	100,282	96,706	3,576
Materials and Supplies	2,132	2,132	1,523	609
Contractual Services	28,808	28,393	27,430	963
Total Recorder	298,124	298,124	292,965	5,159
Human Resources:				
Personal Services	126,268	126,868	126,724	144
Fringe Benefits	58,032	57,432	58,000	(568)
Materials and Supplies	1,235	940	741	199
Contractual Services	10,364	9,840	9,353	487
Total Human Resources	195,899	195,080	194,818	262
Enterprise Zone:				
Personal Services	2,600	2,600	878	1,722
Fringe Benefits	1,239	1,239	308	931
Materials and Supplies	198	150	75	75
Contractual Services	800	4,800	2,497	2,303
Capital Outlay	250	250	-	250
Total Enterprise Zone	\$ 5,087	\$ 9,039	\$ 3,758	\$ 5,281

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Building Department:				
Contractual Services	\$ 79,886	\$ 54,213	\$ 51,212	\$ 3,001
Insurance on Property and Persons:				
Contractual Services	575,058	575,000	539,000	36,000
Levy and Assessment:				
Contractual Services	410,765	353,090	342,529	10,561
Total General Government - Legislative and Executive	10,532,959	10,583,721	9,840,019	743,702
General Government - Judicial				
Domestic Relations:				
Personal Services	379,776	372,240	371,831	409
Fringe Benefits	127,477	125,544	126,265	(721)
Materials and Supplies	3,062	2,501	2,501	-
Contractual Services	12,521	18,238	16,921	1,317
Capital Outlay	9,179	11,285	11,285	-
Total Domestic Relations	532,015	529,808	528,803	1,005
Court of Appeals:				
Contractual Services	18,000	18,195	18,195	-
Common Pleas Probation:				
Personal Services	196,906	182,906	180,328	2,578
Fringe Benefits	106,162	96,162	90,186	5,976
Total Common Pleas Probation	303,068	279,068	270,514	8,554
Common Pleas Court:				
Personal Services	402,881	423,741	421,570	2,171
Fringe Benefits	168,461	180,178	178,672	1,506
Materials and Supplies	14,689	14,626	14,625	1
Contractual Services	127,883	117,704	104,552	13,152
Capital Outlay	6,000	6,000	4,862	1,138
Total Common Pleas Court	719,914	742,249	724,281	17,968
Jury Commission:				
Personal Services	1,639	1,639	1,483	156
Fringe Benefits	275	275	235	40
Materials and Supplies	1,500	-	-	-
Total Jury Commission	3,414	1,914	1,718	196
Juvenile Court:				
Contractual Services	162,505	26,110	23,729	2,381
Probate Court:				
Personal Services	272,301	275,201	274,910	291
Fringe Benefits	124,515	119,615	106,230	13,385
Materials and Supplies	1,000	237	237	-
Contractual Services	18,785	21,548	19,497	2,051
Total Probate Court	\$ 416,601	\$ 416,601	\$ 400,874	\$ 15,727

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 468,737	\$ 468,737	\$ 447,573	\$ 21,164
Fringe Benefits	283,082	283,082	244,073	39,009
Materials and Supplies	26,511	23,668	23,437	231
Contractual Services	41,538	396,846	395,551	1,295
Capital Outlay	-	2,740	2,740	-
Total Clerk of Courts	819,868	1,175,073	1,113,374	61,699
Municipal Court:				
Personal Services	215,258	215,258	209,544	5,714
Fringe Benefits	59,947	60,547	58,717	1,830
Contractual Services	51,881	45,992	42,416	3,576
Total Municipal Court	327,086	321,797	310,677	11,120
Notary Public Fees:				
Materials and supplies	5,000	5,000	-	5,000
Public Defender:				
Contractual Services	1,274,000	1,274,000	1,270,165	3,835
Total General Government - Judicial	4,581,471	4,789,815	4,662,330	127,485
Public Safety				
Probation Department:				
Personal Services	574,264	574,264	572,427	1,837
Fringe Benefits	290,618	290,617	269,152	21,465
Materials and Supplies	33,288	47,154	47,154	-
Contractual Services	643,707	685,539	663,671	21,868
Capital Outlay	27,625	80,055	80,055	-
Total Probation Department	1,569,502	1,677,629	1,632,459	45,170
Coroner:				
Personal Services	80,248	123,079	118,587	4,492
Fringe Benefits	28,501	33,955	33,361	594
Materials and Supplies	3,600	3,600	2,875	725
Contractual Services	144,800	86,599	81,651	4,948
Capital Outlay	3,800	3,800	1,321	2,479
Total Coroner	260,949	251,033	237,795	13,238
Sheriff:				
Personal Services	6,536,601	6,357,916	6,239,688	118,228
Fringe Benefits	3,031,478	2,906,138	2,769,186	136,952
Materials and Supplies	944,255	983,538	947,980	35,558
Contractual Services	2,596,103	2,464,976	2,286,169	178,807
Capital Outlay	244,799	397,951	380,338	17,613
Other	48,126	48,126	48,126	-
Total Sheriff	13,401,362	13,158,645	12,671,487	487,158
Total Public Safety	\$ 15,231,813	\$ 15,087,307	\$ 14,541,741	\$ 545,566

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 339,224	\$ 338,500	\$ 338,495	\$ 5
TB Clinics:				
Contractual Services	6,011	5,070	4,314	756
Crippled Children:				
Contractual Services	324,791	324,791	324,791	-
Total Health	670,026	668,361	667,600	761
Human Services				
Veterans Service Commission:				
Personal Services	271,000	271,000	241,716	29,284
Fringe Benefits	95,450	95,450	90,420	5,030
Materials and Supplies	21,000	21,000	19,289	1,711
Contractual Services	843,394	841,000	345,906	495,094
Capital Outlay	30,000	30,000	-	30,000
Total Human Services	1,260,844	1,258,450	697,331	561,119
Transportation				
Airport:				
Materials and Supplies	45,270	41,555	39,764	1,791
Contractual Services	92,399	99,995	99,194	801
Capital Outlay	9,000	16,635	15,635	1,000
Total Transportation	146,669	158,185	154,593	3,592
Other				
Commissioners Share - Costs:				
Contractual Services	1,524,802	1,524,791	1,523,966	825
Miscellaneous:				
Contractual Services.....	358,042	181,126	80,710	100,416
Capital Outlay.....	10,788	14,370	9,750	4,620
Other.....	109,617	63,912	36,418	27,494
Total Miscellaneous	478,447	259,408	126,878	132,530
Total Other	2,003,249	1,784,199	1,650,844	133,355
Total Expenditures.....	\$ 34,427,031	\$ 34,330,038	\$ 32,214,458	\$ 2,115,580

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, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Cash and Cash Equivalents.....	\$ 19,698,808	\$ 624,252	\$ 1,647,514	\$ 21,970,574
Receivables:				
Property Taxes	6,323,885	178,400	-	6,502,285
Lodging Taxes	39,784	-	-	39,784
Accounts	88,058	2,866	-	90,924
Interfund	1,721	195	-	1,916
External Party	7,947	-	-	7,947
Special Assessments	213,885	994,152	-	1,208,037
Accrued Interest	2,081	37	-	2,118
Loans	484,657	-	-	484,657
Intergovernmental	4,317,471	-	115,507	4,432,978
Materials and Supplies Inventory.....	1,434	-	-	1,434
Prepaid Items.....	22,685	-	189	22,874
Total Assets.....	<u>\$ 31,202,416</u>	<u>\$ 1,799,902</u>	<u>\$ 1,763,210</u>	<u>\$ 34,765,528</u>
LIABILITIES				
Accounts Payable.....	\$ 737,684	\$ -	\$ 29,295	\$ 766,979
Contracts Payable.....	161,058	-	242,418	403,476
Accrued Wages and Benefits Payable.....	163,805	-	-	163,805
Matured Compensated Absences Payable.....	3,733	-	-	3,733
Retainage Payable.....	32,387	-	66,638	99,025
Interfund Payable.....	1,179,051	-	2,573,334	3,752,385
Intergovernmental Payable.....	134,386	-	-	134,386
Total Liabilities.....	<u>2,412,104</u>	<u>-</u>	<u>2,911,685</u>	<u>5,323,789</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	5,725,570	178,400	-	5,903,970
Unavailable Revenue.....	3,700,994	994,181	-	4,695,175
Total Deferred Inflows of Resources.....	<u>9,426,564</u>	<u>1,172,581</u>	<u>-</u>	<u>10,599,145</u>
FUND BALANCES				
Nonspendable	24,119	-	189	24,308
Restricted	18,308,086	627,321	92,115	19,027,522
Committed.....	1,038,080	-	101,898	1,139,978
Assigned.....	-	-	151,373	151,373
Unassigned (Deficits).....	(6,537)	-	(1,494,050)	(1,500,587)
Total Fund Balances (Deficit).....	<u>19,363,748</u>	<u>627,321</u>	<u>(1,148,475)</u>	<u>18,842,594</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 31,202,416</u>	<u>\$ 1,799,902</u>	<u>\$ 1,763,210</u>	<u>\$ 34,765,528</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,585,919	\$ 178,400	\$ -	\$ 5,764,319
Lodging Taxes.....	170,629	-	-	170,629
Charges for Services.....	3,797,928	-	15,925	3,813,853
Licenses and Permits.....	433,659	-	-	433,659
Fines and Forfeitures.....	158,899	-	-	158,899
Intergovernmental.....	10,262,251	-	1,573,840	11,836,091
Special Assessments.....	321,927	159,653	-	481,580
Housing Rehabilitation.....	232,413	-	-	232,413
Interest.....	22,408	67,419	-	89,827
Rent.....	-	483,772	-	483,772
Donations.....	28,257	-	-	28,257
Other.....	82,815	-	15,976	98,791
Total Revenues.....	<u>21,097,105</u>	<u>889,244</u>	<u>1,605,741</u>	<u>23,592,090</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	2,205,643	-	-	2,205,643
Judicial	1,488,860	-	-	1,488,860
Public Safety	2,431,579	-	-	2,431,579
Public Works	1,094,839	-	-	1,094,839
Health	789,925	-	-	789,925
Human Services	12,257,626	-	-	12,257,626
Urban Redevelopment and Housing	955,113	-	-	955,113
Intergovernmental.....	703,115	-	-	703,115
Capital Outlay.....	-	-	3,371,163	3,371,163
Debt Service:				
Principal Retirement	18,201	1,625,414	-	1,643,615
Interest and Fiscal Charges	502	506,766	36,618	543,886
Issuance Costs	-	46,786	-	46,786
Total Expenditures.....	<u>21,945,403</u>	<u>2,178,966</u>	<u>3,407,781</u>	<u>27,532,150</u>
Excess of Revenues Under Expenditures.....	<u>(848,298)</u>	<u>(1,289,722)</u>	<u>(1,802,040)</u>	<u>(3,940,060)</u>
OTHER FINANCING SOURCES (USES)				
Inception of Capital Lease.....	9,408	-	-	9,408
Loans Received.....	15,828	-	-	15,828
Refunding Bonds Issued.....	-	2,685,000	-	2,685,000
Premium on Refunding Bonds.....	-	100,428	-	100,428
Payment to Refunded Bond Escrow Agent.....	-	(2,736,319)	-	(2,736,319)
Transfers In.....	1,819,022	1,333,877	1,167,117	4,320,016
Transfers Out.....	(42,215)	-	(118,015)	(160,230)
Total Other Financing Sources (Uses).....	<u>1,802,043</u>	<u>1,382,986</u>	<u>1,049,102</u>	<u>4,234,131</u>
Net Changes in Fund Balances.....	953,745	93,264	(752,938)	294,071
Fund Balances (Deficit) Beginning of Year.....	18,410,003	534,057	(395,537)	18,548,523
Fund Balances (Deficit) End of Year.....	<u>\$ 19,363,748</u>	<u>\$ 627,321</u>	<u>\$ (1,148,475)</u>	<u>\$ 18,842,594</u>

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Nonmajor Special Revenue Funds

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

Dog and Kennel Fund	To account for 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 interest earnings on the prepayment of real property taxes collected 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 a charge of five percent of monies received from 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 charges for services 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 2012; 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 the activity of a revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
Community Development Block Grant Fund	To account for 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
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.
Federal Emergency Management Agency Fund	To account for FEMA grant monies that reimbursed the County for Federal disaster relief.
Home Sewage Treatment System Fund	To account for the receipt of Ohio Water Development Authority (OWDA) loan draws used to assist local home owners improve their septic systems. The loan balances are being forgiven annually through the Water Pollution Control Revolving Loan Funds programs.
Local Government Innovation Fund	To account for the receipt of Local Government Innovation grant funds which is to be used for the promotion of shared services with other local governments.
Safe Haven Fund	To account for Safe Haven grant funds which is to be used for improving and expanding supervised visitation services in the County.

(continued)

Nonmajor Special Revenue Funds (continued)

Moving Ohio Forward Fund	To account for Moving Ohio Forward grant funds for the purpose of demolition of old structures. This fund had no cash activity or budget during 2012; therefore, there is no budgetary schedule presented.
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.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2012

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 772,675	\$ 700,108	\$ 152,894	\$ 4,429,396	\$ 2,197
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	38,637	1,850	-	-
Interfund	-	-	-	-	221
External Party	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	653	230,147	-	1,340	-
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	5,830	-	1,207	-
Total Assets.....	<u>\$ 773,328</u>	<u>\$ 974,722</u>	<u>\$ 154,744</u>	<u>\$ 4,431,943</u>	<u>\$ 2,418</u>
LIABILITIES					
Accounts Payable.....	\$ 10,995	\$ 14,930	\$ -	\$ 69,344	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	6,280	46,484	-	25,043	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	1,728	-	-	-
Intergovernmental Payable.....	8,420	30,189	-	15,411	-
Total Liabilities.....	<u>25,695</u>	<u>93,331</u>	<u>-</u>	<u>109,798</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	553	2,923	570	1,340	-
Total Deferred Inflows of Resources.....	<u>553</u>	<u>2,923</u>	<u>570</u>	<u>1,340</u>	<u>-</u>
FUND BALANCES:					
Nonspendable	-	5,830	-	1,207	-
Restricted	747,080	872,638	154,174	4,319,598	2,418
Committed	-	-	-	-	-
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	<u>747,080</u>	<u>878,468</u>	<u>154,174</u>	<u>4,320,805</u>	<u>2,418</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 773,328</u>	<u>\$ 974,722</u>	<u>\$ 154,744</u>	<u>\$ 4,431,943</u>	<u>\$ 2,418</u>

Youth Services Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Marriage License Fund
\$ 343,781	\$ 1,613,115	\$ 255,455	\$ 585,427	\$ 76,362	\$ 128,470	\$ 1,745
-	-	-	-	-	-	-
-	-	-	608	-	1,120	485
-	-	-	-	-	-	-
-	191,205	-	-	-	-	-
-	-	-	-	-	-	-
253,918	-	511	1,167,677	-	29,367	-
-	-	-	-	-	-	-
-	-	164	1,745	-	7,079	-
<u>\$ 597,699</u>	<u>\$ 1,804,320</u>	<u>\$ 256,130</u>	<u>\$ 1,755,457</u>	<u>\$ 76,362</u>	<u>\$ 166,036</u>	<u>\$ 2,230</u>
\$ 3,214	\$ -	\$ 2,614	\$ 302,790	\$ 99	\$ 3,108	\$ -
-	-	-	-	-	-	-
27,984	-	10,040	-	-	4,028	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
542	-	-	611,329	-	12,140	-
19,824	-	5,648	2,380	-	4,005	-
<u>51,564</u>	<u>-</u>	<u>18,302</u>	<u>916,499</u>	<u>99</u>	<u>23,281</u>	<u>-</u>
-	-	-	-	-	-	-
132,865	191,205	511	790,491	-	274	111
<u>132,865</u>	<u>191,205</u>	<u>511</u>	<u>790,491</u>	<u>-</u>	<u>274</u>	<u>111</u>
-	-	164	1,745	-	7,079	-
413,270	1,613,115	237,153	46,722	76,263	135,402	2,119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>413,270</u>	<u>1,613,115</u>	<u>237,317</u>	<u>48,467</u>	<u>76,263</u>	<u>142,481</u>	<u>2,119</u>
<u>\$ 597,699</u>	<u>\$ 1,804,320</u>	<u>\$ 256,130</u>	<u>\$ 1,755,457</u>	<u>\$ 76,362</u>	<u>\$ 166,036</u>	<u>\$ 2,230</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2012

	Bateson Beach Fund	Computer Fund	Parent Education Fund	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 191,727	\$ 330,574	\$ 75,177	\$ 16,703	\$ 20,082
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	7,091	2,640	-	-
Interfund	-	-	-	-	-
External Party	-	-	-	-	-
Special Assessments	22,680	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	-	-	-	93,210
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	243	-	-	-
Total Assets.....	<u>\$ 214,407</u>	<u>\$ 337,908</u>	<u>\$ 77,817</u>	<u>\$ 16,703</u>	<u>\$ 113,292</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ 660	\$ -	\$ 1,466
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	-	-	3,299
Matured Compensated Absences Payable.....	-	-	-	-	3,733
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	-	-	2,869
Total Liabilities.....	<u>-</u>	<u>-</u>	<u>660</u>	<u>-</u>	<u>11,367</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	22,680	1,856	903	-	46,733
Total Deferred Inflows of Resources.....	<u>22,680</u>	<u>1,856</u>	<u>903</u>	<u>-</u>	<u>46,733</u>
FUND BALANCES:					
Nonspendable	-	243	-	-	-
Restricted	191,727	335,809	76,254	16,703	55,192
Committed	-	-	-	-	-
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	<u>191,727</u>	<u>336,052</u>	<u>76,254</u>	<u>16,703</u>	<u>55,192</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 214,407</u>	<u>\$ 337,908</u>	<u>\$ 77,817</u>	<u>\$ 16,703</u>	<u>\$ 113,292</u>

(Continued)

Bridges, Culverts, and County Road Levy Fund	County Probation Services Com- munity Based Corrections Fund	Litter Enforcement Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Sheriff Services Fund	Victims of Crime Fund
\$ 1,137,082	\$ 37,285	\$ 88,211	\$ 525,669	\$ 539,415	\$ 237,986	\$ 92,128
1,429,506	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,925	-	-	-	-	-
-	-	-	1,293	207	-	-
-	-	-	-	-	7,947	-
-	-	-	-	-	-	-
-	-	-	904	244	-	-
-	-	-	298,337	186,320	-	-
83,809	45	38,625	-	847,365	8,664	104,630
-	-	-	-	-	-	1,434
-	300	-	-	-	132	-
<u>\$ 2,650,397</u>	<u>\$ 61,555</u>	<u>\$ 126,836</u>	<u>\$ 826,203</u>	<u>\$ 1,573,551</u>	<u>\$ 254,729</u>	<u>\$ 198,192</u>
\$ -	\$ 2,646	\$ 35,413	\$ -	\$ 48,796	\$ 24,437	\$ -
108,000	-	-	-	53,058	-	-
-	-	2,112	18	26	3,733	4,971
-	-	-	-	-	-	-
32,387	-	-	-	-	-	-
-	-	-	-	70,541	-	1,385
-	171	3,737	52	2,373	9,650	3,645
<u>140,387</u>	<u>2,817</u>	<u>41,262</u>	<u>70</u>	<u>174,794</u>	<u>37,820</u>	<u>10,001</u>
1,295,227	-	-	-	-	-	-
<u>218,088</u>	<u>9,269</u>	<u>36,530</u>	<u>239</u>	<u>754,097</u>	<u>5,952</u>	<u>91,714</u>
<u>1,513,315</u>	<u>9,269</u>	<u>36,530</u>	<u>239</u>	<u>754,097</u>	<u>5,952</u>	<u>91,714</u>
-	300	-	-	-	132	1,434
996,695	49,169	49,044	825,894	644,660	210,825	95,043
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>996,695</u>	<u>49,469</u>	<u>49,044</u>	<u>825,894</u>	<u>644,660</u>	<u>210,957</u>	<u>96,477</u>
<u>\$ 2,650,397</u>	<u>\$ 61,555</u>	<u>\$ 126,836</u>	<u>\$ 826,203</u>	<u>\$ 1,573,551</u>	<u>\$ 254,729</u>	<u>\$ 198,192</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2012

	Courts Special Projects Fund	Reese- Peters Home Fund	Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 266,642	\$ -	\$ 2,765,596	\$ 330,699	\$ -
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	39,784	-	-	-
Accounts	11,684	-	-	-	-
Interfund	-	-	-	-	-
External Party	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	933	-
Loans	-	-	-	-	-
Intergovernmental	67	-	320,971	370,000	57,047
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	5,610	-	-
Total Assets.....	<u>\$ 278,393</u>	<u>\$ 39,784</u>	<u>\$ 3,092,177</u>	<u>\$ 701,632</u>	<u>\$ 57,047</u>
LIABILITIES					
Accounts Payable.....	\$ 774	\$ 39,784	\$ 61,762	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	1,272	-	23,416	-	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	-	-	319,087	-
Intergovernmental Payable.....	766	-	17,529	-	-
Total Liabilities.....	<u>2,812</u>	<u>39,784</u>	<u>102,707</u>	<u>319,087</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	2,952	-	2,000	370,737	57,047
Total Deferred Inflows of Resources.....	<u>2,952</u>	<u>-</u>	<u>2,000</u>	<u>370,737</u>	<u>57,047</u>
FUND BALANCES:					
Nonspendable	-	-	5,610	-	-
Restricted	272,629	-	1,943,780	11,808	-
Committed	-	-	1,038,080	-	-
Unassigned (Deficits).....	-	-	-	-	-
Total Fund Balances (Deficits).....	<u>272,629</u>	<u>-</u>	<u>2,987,470</u>	<u>11,808</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 278,393</u>	<u>\$ 39,784</u>	<u>\$ 3,092,177</u>	<u>\$ 701,632</u>	<u>\$ 57,047</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 Resources Fund	Federal Emergency Management Agency Grant Fund
\$ 117,186	\$ 1,677,245	\$ 540,692	\$ 44,216	\$ 1,428,106	\$ 28,028	\$ 4,750
-	1,631,460	-	-	3,262,919	-	-
-	-	-	-	-	-	-
-	-	-	-	-	18	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121,170	96,527	23,732	5,315	193,054	6,602	46,620
-	-	-	-	-	-	-
120	-	130	-	-	125	-
<u>\$ 238,476</u>	<u>\$ 3,405,232</u>	<u>\$ 564,554</u>	<u>\$ 49,531</u>	<u>\$ 4,884,079</u>	<u>\$ 34,773</u>	<u>\$ 51,370</u>
\$ 42,350	\$ 5,396	\$ 35,306	\$ -	\$ -	\$ 22,822	\$ -
-	-	-	-	-	-	-
-	-	3,185	-	-	165	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32,349	-	-	-	-	-	-
4,504	-	2,299	-	-	119	-
<u>79,203</u>	<u>5,396</u>	<u>40,790</u>	<u>-</u>	<u>-</u>	<u>23,106</u>	<u>-</u>
-	1,476,782	-	-	2,953,561	-	-
121,170	251,205	260	-	502,412	-	375
<u>121,170</u>	<u>1,727,987</u>	<u>260</u>	<u>-</u>	<u>3,455,973</u>	<u>-</u>	<u>375</u>
120	-	130	-	-	125	-
37,983	1,671,849	523,374	49,531	1,428,106	11,542	50,995
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>38,103</u>	<u>1,671,849</u>	<u>523,504</u>	<u>49,531</u>	<u>1,428,106</u>	<u>11,667</u>	<u>50,995</u>
<u>\$ 238,476</u>	<u>\$ 3,405,232</u>	<u>\$ 564,554</u>	<u>\$ 49,531</u>	<u>\$ 4,884,079</u>	<u>\$ 34,773</u>	<u>\$ 51,370</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2012

	Home Sewage Treatment System Fund	Local Government Innovation Fund	Safe Haven Fund	Moving Ohio Forward Fund	Ohio Children's Trust Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 15,828	\$ 77,350	\$ 26,267	\$ 22,539	\$ -
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	-
External Party	-	-	-	-	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	-	9,178	4,762	202,465
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	-	-
Total Assets.....	<u>\$ 15,828</u>	<u>\$ 77,350</u>	<u>\$ 35,445</u>	<u>\$ 27,301</u>	<u>\$ 202,465</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 2,666	\$ -	\$ 6,312	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits Payable.....	-	-	1,749	-	-
Matured Compensated Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	17,600	77,350	35,000	-	-
Intergovernmental Payable.....	-	-	795	-	-
Total Liabilities.....	<u>17,600</u>	<u>80,016</u>	<u>37,544</u>	<u>6,312</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	-	-	-	-	83,932
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,932</u>
FUND BALANCES:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	20,989	118,533
Committed	-	-	-	-	-
Unassigned (Deficits).....	<u>(1,772)</u>	<u>(2,666)</u>	<u>(2,099)</u>	<u>-</u>	<u>-</u>
Total Fund Balances (Deficits).....	<u>(1,772)</u>	<u>(2,666)</u>	<u>(2,099)</u>	<u>20,989</u>	<u>118,533</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 15,828</u>	<u>\$ 77,350</u>	<u>\$ 35,445</u>	<u>\$ 27,301</u>	<u>\$ 202,465</u>

(Continued)

Totals

\$ 19,698,808

6,323,885

39,784

88,058

1,721

7,947

213,885

2,081

484,657

4,317,471

1,434

22,685

\$ 31,202,416

\$ 737,684

161,058

163,805

3,733

32,387

1,179,051

134,386

2,412,104

5,725,570

3,700,994

9,426,564

24,119

18,308,086

1,038,080

(6,537)

19,363,748

\$ 31,202,416

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	36,465	499,184	16,446	1,797,712
Licenses and Permits.....	295,678	-	-	-
Fines and Forfeitures.....	14,723	-	-	-
Intergovernmental.....	2,000	1,957,905	-	-
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	2,233	-	-	-
Other.....	406	3,499	-	1,409
Total Revenues.....	<u>351,505</u>	<u>2,460,588</u>	<u>16,446</u>	<u>1,799,121</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,836,194
Judicial	-	-	1,406	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	309,551	-	-	-
Human Services	-	2,277,396	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>309,551</u>	<u>2,277,396</u>	<u>1,406</u>	<u>1,836,194</u>
Excess of Revenues Over (Under) Expenditures	41,954	183,192	15,040	(37,073)
OTHER FINANCING SOURCES (USES)				
Inception of Capital Lease.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	130,843	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>130,843</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	41,954	314,035	15,040	(37,073)
Fund Balances (Deficit) Beginning of Year.....	705,126	564,433	139,134	4,357,878
Fund Balances (Deficits) End of Year.....	<u>\$ 747,080</u>	<u>\$ 878,468</u>	<u>\$ 154,174</u>	<u>\$ 4,320,805</u>

Treasurer's Prepayment Fund	Youth Services Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	377,153	-	282,149	1,622	17,216	3,953
-	-	-	-	-	-	-
-	539,823	-	-	2,323,118	150	270,101
-	-	136,471	-	-	-	-
-	-	-	-	-	-	-
1,726	-	-	-	-	-	-
-	381	-	-	24,603	-	420
-	2,300	-	387	70,322	-	1,854
<u>1,726</u>	<u>919,657</u>	<u>136,471</u>	<u>282,536</u>	<u>2,419,665</u>	<u>17,366</u>	<u>276,328</u>
-	-	-	366,614	-	-	-
-	-	-	-	-	99	-
-	1,026,997	-	-	-	-	353,560
-	-	27,133	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	4,702,445	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,373
-	-	-	-	-	-	502
<u>-</u>	<u>1,026,997</u>	<u>27,133</u>	<u>366,614</u>	<u>4,702,445</u>	<u>99</u>	<u>356,435</u>
<u>1,726</u>	<u>(107,340)</u>	<u>109,338</u>	<u>(84,078)</u>	<u>(2,282,780)</u>	<u>17,267</u>	<u>(80,107)</u>
-	-	-	-	-	-	9,408
-	-	-	-	-	-	-
-	-	-	-	1,540,361	-	86,900
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,540,361</u>	<u>-</u>	<u>96,308</u>
<u>1,726</u>	<u>(107,340)</u>	<u>109,338</u>	<u>(84,078)</u>	<u>(742,419)</u>	<u>17,267</u>	<u>16,201</u>
<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>
<u>\$ 2,418</u>	<u>\$ 413,270</u>	<u>\$ 1,613,115</u>	<u>\$ 237,317</u>	<u>\$ 48,467</u>	<u>\$ 76,263</u>	<u>\$ 142,481</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Marriage License Fund	Bateson Beach Fund	Computer Fund	Parent Education Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	-	-	82,295	13,236
Licenses and Permits.....	30,933	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	-	-
Special Assessments.....	-	185,456	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>30,933</u>	<u>185,456</u>	<u>82,295</u>	<u>13,236</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	14,903	13,046
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	31,253	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>31,253</u>	<u>-</u>	<u>14,903</u>	<u>13,046</u>
Excess of Revenues Over (Under) Expenditures	<u>(320)</u>	<u>185,456</u>	<u>67,392</u>	<u>190</u>
OTHER FINANCING SOURCES (USES)				
Inception of Capital Lease.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	<u>(320)</u>	<u>185,456</u>	<u>67,392</u>	<u>190</u>
Fund Balances (Deficit) Beginning of Year.....	<u>2,439</u>	<u>6,271</u>	<u>268,660</u>	<u>76,064</u>
Fund Balances (Deficits) End of Year.....	<u>\$ 2,119</u>	<u>\$ 191,727</u>	<u>\$ 336,052</u>	<u>\$ 76,254</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
\$ -	\$ -	\$ 1,270,733	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	82,704	-	1,175	850
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	185,909	167,411	-	495,314	-	722,564
-	-	-	-	-	-	-
-	-	-	-	-	-	232,413
-	-	-	-	-	18,846	1,601
-	-	-	-	-	-	-
-	297	-	116	101	33	7
-	186,206	1,438,144	82,820	495,415	20,054	957,435
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	169,976	-	80,260	-	-	-
-	-	897,077	-	-	-	-
-	-	-	-	449,121	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,147	554,293
-	-	-	-	-	-	496,220
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	169,976	897,077	80,260	449,121	7,147	1,050,513
-	-	-	-	-	-	-
-	16,230	541,067	2,560	46,294	12,907	(93,078)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(42,215)	-	-	-	-
-	-	(42,215)	-	-	-	-
-	16,230	498,852	2,560	46,294	12,907	(93,078)
16,703	38,962	497,843	46,909	2,750	812,987	737,738
\$ 16,703	\$ 55,192	\$ 996,695	\$ 49,469	\$ 49,044	\$ 825,894	\$ 644,660

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Sheriff Services Fund	Victims of Crime Fund	Courts Special Projects Fund	Reese- Peters Home Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	170,629
Charges for Services.....	297,483	-	93,238	-
Licenses and Permits.....	107,048	-	-	-
Fines and Forfeitures.....	26,844	-	-	-
Intergovernmental.....	1,759	106,611	-	-
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	620	-	-	-
Other.....	64	248	79	-
Total Revenues.....	<u>433,818</u>	<u>106,859</u>	<u>93,317</u>	<u>170,629</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	91,698	-
Public Safety	446,746	173,754	-	-
Public Works	-	-	-	170,629
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>446,746</u>	<u>173,754</u>	<u>91,698</u>	<u>170,629</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,928)</u>	<u>(66,895)</u>	<u>1,619</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Inception of Capital Lease.....	-	-	-	-
Loans Received.....	-	-	-	-
Transfers In.....	-	60,918	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>60,918</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	<u>(12,928)</u>	<u>(5,977)</u>	<u>1,619</u>	<u>-</u>
Fund Balances (Deficit) Beginning of Year.....	223,885	102,454	271,010	-
Fund Balances (Deficits) End of Year.....	<u>\$ 210,957</u>	<u>\$ 96,477</u>	<u>\$ 272,629</u>	<u>\$ -</u>

(Continued)

Juvenile Court Services Fund	Home Fund	Major Crimes Unit Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Wireless 9-1-1 Fund	Voter Education/ Pollworker Training Fund
\$ -	\$ -	\$ -	\$ -	\$ 1,450,463	\$ -	\$ -
-	-	-	-	-	-	-
172,457	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
939,886	369,764	187,500	799,121	193,053	192,400	30,579
-	-	-	-	-	-	-
-	235	-	-	-	-	-
-	-	-	-	-	-	-
917	-	-	-	-	776	-
<u>1,113,260</u>	<u>369,999</u>	<u>187,500</u>	<u>799,121</u>	<u>1,643,516</u>	<u>193,176</u>	<u>30,579</u>
-	-	-	-	-	-	2,835
1,256,024	-	-	-	-	-	-
-	-	-	-	-	166,343	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	499,895	1,560,052	-	-
-	369,761	-	-	-	-	-
-	-	206,895	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,256,024</u>	<u>369,761</u>	<u>206,895</u>	<u>499,895</u>	<u>1,560,052</u>	<u>166,343</u>	<u>2,835</u>
<u>(142,764)</u>	<u>238</u>	<u>(19,395)</u>	<u>299,226</u>	<u>83,464</u>	<u>26,833</u>	<u>27,744</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(142,764)</u>	<u>238</u>	<u>(19,395)</u>	<u>299,226</u>	<u>83,464</u>	<u>26,833</u>	<u>27,744</u>
<u>3,130,234</u>	<u>11,570</u>	<u>19,395</u>	<u>(261,123)</u>	<u>1,588,385</u>	<u>496,671</u>	<u>21,787</u>
<u>\$ 2,987,470</u>	<u>\$ 11,808</u>	<u>\$ -</u>	<u>\$ 38,103</u>	<u>\$ 1,671,849</u>	<u>\$ 523,504</u>	<u>\$ 49,531</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Child/Adult Protective Services Fund	Law Library Resources Fund	Federal Emergency Management Agency Fund	Home Sewage Treatment System Fund
REVENUES				
Property Taxes.....	\$ 2,864,723	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	-	51	-	-
Licenses and Permits.....	-	-	-	-
Fines and Forfeitures.....	-	117,332	-	-
Intergovernmental.....	386,106	325	50,995	15,828
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>3,250,829</u>	<u>117,708</u>	<u>50,995</u>	<u>15,828</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	111,684	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	2,936,590	-	-	-
Urban Redevelopment and Housing	-	-	-	17,600
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	15,828
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>2,936,590</u>	<u>111,684</u>	<u>-</u>	<u>33,428</u>
Excess of Revenues Over (Under) Expenditures	<u>314,239</u>	<u>6,024</u>	<u>50,995</u>	<u>(17,600)</u>
OTHER FINANCING SOURCES (USES)				
Inception of Capital Lease.....	-	-	-	-
Loans Received.....	-	-	-	15,828
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,828</u>
Net Changes in Fund Balances.....	314,239	6,024	50,995	(1,772)
Fund Balances (Deficit) Beginning of Year.....	1,113,867	5,643	-	-
Fund Balances (Deficits) End of Year.....	<u>\$ 1,428,106</u>	<u>\$ 11,667</u>	<u>\$ 50,995</u>	<u>\$ (1,772)</u>

(Continued)

Local Government Innovation Fund	Safe Haven Fund	Moving Ohio Forward Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	5,585,919
-	-	-	-	170,629
-	-	22,539	-	3,797,928
-	-	-	-	433,659
-	-	-	-	158,899
-	9,178	4,762	310,089	10,262,251
-	-	-	-	321,927
-	-	-	-	232,413
-	-	-	-	22,408
-	-	-	-	28,257
-	-	-	-	82,815
-	9,178	27,301	310,089	21,097,105
-	-	-	-	2,205,643
-	-	-	-	1,488,860
2,666	11,277	-	-	2,431,579
-	-	-	-	1,094,839
-	-	-	-	789,925
-	-	-	281,248	12,257,626
-	-	6,312	-	955,113
-	-	-	-	703,115
-	-	-	-	18,201
-	-	-	-	502
2,666	11,277	6,312	281,248	21,945,403
(2,666)	(2,099)	20,989	28,841	(848,298)
-	-	-	-	9,408
-	-	-	-	15,828
-	-	-	-	1,819,022
-	-	-	-	(42,215)
-	-	-	-	1,802,043
(2,666)	(2,099)	20,989	28,841	953,745
-	-	-	89,692	18,410,003
\$ (2,666)	\$ (2,099)	\$ 20,989	\$ 118,533	\$ 19,363,748

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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 42,500	\$ 36,862	\$ (5,638)
Licenses and Permits.....	300,000	293,122	(6,878)
Fines and Forfeitures.....	18,500	14,688	(3,812)
Intergovernmental.....	-	2,000	2,000
Donations.....	3,000	2,733	(267)
Other.....	-	406	406
Total Revenues.....	<u>364,000</u>	<u>349,811</u>	<u>(14,189)</u>
EXPENDITURES			
Current:			
Health:			
Dog and Kennel:			
Personal Services	176,604	160,694	15,910
Fringe Benefits	90,731	68,374	22,357
Materials and Supplies	35,439	32,931	2,508
Contractual Services	63,582	53,542	10,040
Capital Outlay	<u>21,858</u>	<u>18,448</u>	<u>3,410</u>
Total Expenditures.....	<u>388,214</u>	<u>333,989</u>	<u>54,225</u>
Net Change in Fund Balance.....	(24,214)	15,822	40,036
Fund Balance Beginning of Year	690,027	690,027	-
Prior Year Encumbrances Appropriated.....	<u>39,662</u>	<u>39,662</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 705,475</u>	<u>\$ 745,511</u>	<u>\$ 40,036</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 370,000	\$ 505,462	\$ 135,462
Intergovernmental.....	1,706,125	1,730,681	24,556
Other.....	-	3,499	3,499
Total Revenues.....	<u>2,076,125</u>	<u>2,239,642</u>	<u>163,517</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,185,500	1,095,646	89,854
Fringe Benefits	608,094	555,500	52,594
Materials and Supplies	3,900	1,925	1,975
Contractual Services	816,234	645,642	170,592
Total Expenditures.....	<u>2,613,728</u>	<u>2,298,713</u>	<u>315,015</u>
Excess of Revenues Under Expenditures.....	(537,603)	(59,071)	478,532
OTHER FINANCING SOURCES			
Transfers In.....	130,844	130,843	(1)
Net Change in Fund Balance.....	(406,759)	71,772	478,531
Fund Balance Beginning of Year	506,956	506,956	-
Prior Year Encumbrances Appropriated.....	68,394	68,394	-
Fund Balance End of Year	<u>\$ 168,591</u>	<u>\$ 647,122</u>	<u>\$ 478,531</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 7,700	\$ 16,385	\$ 8,685
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	280	7,720
Capital Outlay	12,700	1,126	11,574
Total Expenditures.....	20,700	1,406	19,294
Net Change in Fund Balance.....	(13,000)	14,979	27,979
Fund Balance Beginning of Year	136,963	136,963	-
Fund Balance End of Year	<u>\$ 123,963</u>	<u>\$ 151,942</u>	<u>\$ 27,979</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 1,797,712	\$ 1,797,712
Other.....	-	1,409	1,409
Total Revenues.....	-	1,799,121	1,799,121
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	630,000	543,736	86,264
Fringe Benefits	300,638	267,521	33,117
Materials and Supplies	42,707	17,919	24,788
Contractual Services	2,172,811	1,906,173	266,638
Capital Outlay	77,500	59,778	17,722
Other	25	25	-
Total Expenditures.....	3,223,681	2,795,152	428,529
Net Change in Fund Balance.....	(3,223,681)	(996,031)	2,227,650
Fund Balance Beginning of Year	3,075,644	3,075,644	-
Prior Year Encumbrances Appropriated.....	1,388,574	1,388,574	-
Fund Balance End of Year	\$ 1,240,537	\$ 3,468,187	\$ 2,227,650

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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ -	\$ 1,956	\$ 1,956
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	1,956	1,956
Fund Balance Beginning of Year	241	241	-
Fund Balance End of Year	<u>\$ 241</u>	<u>\$ 2,197</u>	<u>\$ 1,956</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 448,250	\$ 343,641	\$ (104,609)
Intergovernmental.....	626,108	557,993	(68,115)
Donations.....	500	381	(119)
Other.....	-	2,323	2,323
Total Revenues.....	<u>1,074,858</u>	<u>904,338</u>	<u>(170,520)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	697,755	659,938	37,817
Fringe Benefits	358,834	274,277	84,557
Materials and Supplies	46,108	22,091	24,017
Contractual Services	106,663	96,802	9,861
Capital Outlay	10,000	-	10,000
Total Expenditures.....	<u>1,219,360</u>	<u>1,053,108</u>	<u>166,252</u>
Net Change in Fund Balance.....	(144,502)	(148,770)	(4,268)
Fund Balance Beginning of Year	444,242	444,242	-
Prior Year Encumbrances Appropriated.....	21,867	21,867	-
Fund Balance End of Year	<u>\$ 321,607</u>	<u>\$ 317,339</u>	<u>\$ (4,268)</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 136,471	\$ 136,471
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	27,133	27,133	-
Excess of Revenues Over (Under) Expenditures.....	(27,133)	109,338	136,471
OTHER FINANCING USES			
Advances Out.....	-	(6,115)	(6,115)
Net Change in Fund Balance.....	(27,133)	103,223	130,356
Fund Balance Beginning of Year	1,509,492	1,509,492	-
Prior Year Encumbrances Appropriated.....	400	400	-
Fund Balance End of Year	<u>\$ 1,482,759</u>	<u>\$ 1,613,115</u>	<u>\$ 130,356</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 150,000	\$ 282,149	\$ 132,149
Other.....	-	387	387
Total Revenues.....	<u>150,000</u>	<u>282,536</u>	<u>132,536</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	212,000	198,548	13,452
Fringe Benefits	128,200	114,878	13,322
Materials and Supplies	7,146	7,146	-
Contractual Services	96,228	40,628	55,600
Capital Outlay	11,605	11,228	377
Total Expenditures.....	<u>455,179</u>	<u>372,428</u>	<u>82,751</u>
Net Change in Fund Balance.....	(305,179)	(89,892)	215,287
Fund Balance Beginning of Year	315,640	315,640	-
Prior Year Encumbrances Appropriated.....	20,698	20,698	-
Fund Balance End of Year	<u>\$ 31,159</u>	<u>\$ 246,446</u>	<u>\$ 215,287</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ -	\$ 1,066	\$ 1,066
Intergovernmental	2,143,000	2,028,041	(114,959)
Donations	1,000	24,603	23,603
Other	-	70,387	70,387
Total Revenues	2,144,000	2,124,097	(19,903)
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Contractual Services	4,376,031	4,356,503	19,528
Capital Outlay	194,608	194,605	3
Total Expenditures	4,570,639	4,551,108	19,531
Excess of Revenues Under Expenditures	(2,426,639)	(2,427,011)	(372)
OTHER FINANCING SOURCES			
Advances In	-	260,982	260,982
Transfers In	1,540,361	1,540,361	-
Total Other Financing Sources	1,540,361	1,801,343	260,982
Net Change in Fund Balance	(886,278)	(625,668)	260,610
Fund Balance Beginning of Year	815,967	815,967	-
Prior Year Encumbrances Appropriated	101,358	101,358	-
Fund Balance End of Year	\$ 31,047	\$ 291,657	\$ 260,610

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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 15,200	\$ 17,472	\$ 2,272
Intergovernmental.....	-	150	150
Total Revenues.....	15,200	17,622	2,422
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,000	99	14,901
Net Change in Fund Balance.....	200	17,523	17,323
Fund Balance Beginning of Year	57,445	57,445	-
Fund Balance End of Year	<u>\$ 57,645</u>	<u>\$ 74,968</u>	<u>\$ 17,323</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,500	\$ 2,833	\$ 333
Intergovernmental.....	274,197	260,301	(13,896)
Donations.....	420	420	-
Other.....	625	3,736	3,111
Total Revenues.....	<u>277,742</u>	<u>267,290</u>	<u>(10,452)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	107,818	104,836	2,982
Fringe Benefits	18,583	18,122	461
Materials and Supplies	5,819	4,692	1,127
Contractual Services	160,468	115,807	44,661
Capital Outlay	153,422	140,256	13,166
Total Expenditures.....	<u>446,110</u>	<u>383,713</u>	<u>62,397</u>
Excess of Revenues Under Expenditures.....	<u>(168,368)</u>	<u>(116,423)</u>	<u>51,945</u>
OTHER FINANCING SOURCES (USES)			
Advances In	-	76,748	76,748
Advances Out	-	(123,184)	(123,184)
Transfers In.....	85,900	86,900	1,000
Total Other Financing Sources (Uses).....	<u>85,900</u>	<u>40,464</u>	<u>(45,436)</u>
Net Change in Fund Balance.....	(82,468)	(75,959)	6,509
Fund Balance Beginning of Year	173,314	173,314	-
Prior Year Encumbrances Appropriated.....	27,179	27,179	-
Fund Balance End of Year	<u>\$ 118,025</u>	<u>\$ 124,534</u>	<u>\$ 6,509</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 31,253	\$ (4,747)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	<u>36,000</u>	<u>31,253</u>	<u>4,747</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ 540	\$ 185,456	\$ 184,916
Fund Balance Beginning of Year	<u>6,271</u>	<u>6,271</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 6,811</u>	<u>\$ 191,727</u>	<u>\$ 184,916</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 54,000	\$ 81,227	\$ 27,227
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	38,800	3,800	35,000
Capital Outlay	28,467	20,407	8,060
Total Expenditures.....	67,267	24,207	43,060
Net Change in Fund Balance.....	(13,267)	57,020	70,287
Fund Balance Beginning of Year	247,672	247,672	-
Prior Year Encumbrances Appropriated.....	13,019	13,019	-
Fund Balance End of Year	\$ 247,424	\$ 317,711	\$ 70,287

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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 18,000	\$ 12,779	\$ (5,221)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Materials and Supplies	2,500	-	2,500
Contractual Services	13,000	12,386	614
Capital Outlay	2,500	-	2,500
Total Expenditures.....	18,000	12,386	5,614
Net Change in Fund Balance.....	-	393	393
Fund Balance Beginning of Year	72,548	72,548	-
Prior Year Encumbrances Appropriated.....	1,536	1,536	-
Fund Balance End of Year	<u>\$ 74,084</u>	<u>\$ 74,477</u>	<u>\$ 393</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 371,818	\$ 185,909	\$ (185,909)
Other.....	-	297	297
Total Revenues.....	<u>371,818</u>	<u>186,206</u>	<u>(185,612)</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	106,749	101,750	4,999
Fringe Benefits	54,176	52,231	1,945
Contractual Services	25,000	25,000	-
Total Expenditures.....	<u>185,925</u>	<u>178,981</u>	<u>6,944</u>
Excess of Revenues Over Expenditures	<u>185,893</u>	<u>7,225</u>	<u>(178,668)</u>
OTHER FINANCING SOURCES (USES)			
Advances In	-	76,477	76,477
Advances Out	-	(76,477)	(76,477)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	185,893	7,225	(178,668)
Fund Balance Beginning of Year	<u>3,425</u>	<u>3,425</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 189,318</u>	<u>\$ 10,650</u>	<u>\$ (178,668)</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,222,900	\$ 1,261,789	\$ 38,889
Intergovernmental.....	236,000	167,411	(68,589)
Total Revenues.....	<u>1,458,900</u>	<u>1,429,200</u>	<u>(29,700)</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	25,099	24,424	675
Capital Outlay	1,404,203	888,224	515,979
Total Expenditures.....	<u>1,429,302</u>	<u>912,648</u>	<u>516,654</u>
Excess of Revenues Over Expenditures.....	29,598	516,552	486,954
OTHER FINANCING USES			
Transfers Out.....	(42,215)	(42,215)	-
Net Change in Fund Balance.....	(12,617)	474,337	486,954
Fund Balance Beginning of Year	436,960	436,960	-
Prior Year Encumbrances Appropriated.....	135,274	135,274	-
Fund Balance End of Year	<u>\$ 559,617</u>	<u>\$ 1,046,571</u>	<u>\$ 486,954</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 95,000	\$ 83,812	\$ (11,188)
Other.....	-	116	116
Total Revenues.....	<u>95,000</u>	<u>83,928</u>	<u>(11,072)</u>
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community			
Based Corrections:			
Personal Services	17,021	17,021	-
Fringe Benefits	15,092	13,190	1,902
Materials and Supplies	13,000	10,756	2,244
Contractual Services	61,000	42,029	18,971
Capital Outlay	18,000	17,404	596
Total Expenditures.....	<u>124,113</u>	<u>100,400</u>	<u>23,713</u>
Net Change in Fund Balance.....	(29,113)	(16,472)	12,641
Fund Balance Beginning of Year	34,259	34,259	-
Fund Balance End of Year	<u>\$ 5,146</u>	<u>\$ 17,787</u>	<u>\$ 12,641</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 523,428	\$ 493,219	\$ (30,209)
Other	2,007	101	(1,906)
Total Revenues	<u>525,435</u>	<u>493,320</u>	<u>(32,115)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	47,845	43,051	4,794
Fringe Benefits	25,354	21,617	3,737
Materials and Supplies	6,580	6,580	-
Contractual Services	453,873	345,157	108,716
Capital Outlay	24,473	24,473	-
Other	2,007	2,007	-
Total Expenditures	<u>560,132</u>	<u>442,885</u>	<u>117,247</u>
Net Change in Fund Balance	(34,697)	50,435	85,132
Fund Balance Beginning of Year	34,902	34,902	-
Prior Year Encumbrances Appropriated	1,658	1,658	-
Fund Balance End of Year	<u>\$ 1,863</u>	<u>\$ 86,995</u>	<u>\$ 85,132</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,750	\$ 1,408	\$ (342)
Loans.....	128,000	194,558	66,558
Interest.....	24,400	18,993	(5,407)
Other.....	10	33	23
Total Revenues.....	<u>154,160</u>	<u>214,992</u>	<u>60,832</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	3,600	2,996	604
Fringe Benefits	1,750	1,455	295
Materials and Supplies	100	90	10
Contractual Services	124,050	99,041	25,009
Capital Outlay	600	-	600
Total Expenditures.....	<u>130,100</u>	<u>103,582</u>	<u>26,518</u>
Net Change in Fund Balance.....	24,060	111,410	87,350
Fund Balance Beginning of Year	413,834	413,834	-
Prior Year Encumbrances Appropriated.....	239	239	-
Fund Balance End of Year	<u>\$ 438,133</u>	<u>\$ 525,483</u>	<u>\$ 87,350</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,100	\$ 850	\$ (250)
Loans.....	50,000	60,696	10,696
Intergovernmental.....	969,750	759,536	(210,214)
Housing Rehabilitation.....	240,000	327,416	87,416
Interest.....	4,300	6,226	1,926
Other.....	10	7	(3)
Total Revenues.....	<u>1,265,160</u>	<u>1,154,731</u>	<u>(110,429)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	2,850	2,292	558
Fringe Benefits	1,163	1,010	153
Contractual Services	940,662	644,769	295,893
Capital Outlay	<u>553,071</u>	<u>399,433</u>	<u>153,638</u>
Total Expenditures.....	<u>1,497,746</u>	<u>1,047,504</u>	<u>450,242</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(232,586)</u>	<u>107,227</u>	<u>339,813</u>
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	211,940	211,940
Advances Out.....	-	<u>(246,527)</u>	<u>(246,527)</u>
Total Other Financing Sources (Uses).....	<u>-</u>	<u>(34,587)</u>	<u>(34,587)</u>
Net Change in Fund Balance.....	(232,586)	72,640	305,226
Fund Balance Beginning of Year	429,978	429,978	-
Prior Year Encumbrances Appropriated.....	135	135	-
Fund Balance End of Year	<u>\$ 197,527</u>	<u>\$ 502,753</u>	<u>\$ 305,226</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 255,000	\$ 293,048	\$ 38,048
Licenses and Permits.....	100,000	107,048	7,048
Fines and Forfeitures.....	16,500	28,094	11,594
Donations.....	1,000	620	(380)
Other.....	-	64	64
Total Revenues.....	<u>372,500</u>	<u>428,874</u>	<u>56,374</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	95,162	82,607	12,555
Fringe Benefits	53,498	44,123	9,375
Materials and Supplies	309,579	291,939	17,640
Contractual Services	<u>123,579</u>	<u>122,408</u>	<u>1,171</u>
Total Expenditures.....	<u>581,818</u>	<u>541,077</u>	<u>40,741</u>
Net Change in Fund Balance.....	(209,318)	(112,203)	97,115
Fund Balance Beginning of Year	234,291	234,291	-
Prior Year Encumbrances Appropriated.....	<u>20,567</u>	<u>20,567</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 45,540</u>	<u>\$ 142,655</u>	<u>\$ 97,115</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 138,091	\$ 104,335	\$ (33,756)
Other.....	-	248	248
Total Revenues.....	<u>138,091</u>	<u>104,583</u>	<u>(33,508)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	131,230	117,370	13,860
Fringe Benefits	52,029	42,641	9,388
Materials and Supplies	207	207	-
Contractual Services	1,920	1,445	475
Capital Outlay	14,556	12,658	1,898
Total Expenditures.....	<u>199,942</u>	<u>174,321</u>	<u>25,621</u>
Excess of Revenues Under Expenditures.....	<u>(61,851)</u>	<u>(69,738)</u>	<u>(7,887)</u>
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	42,152	42,152
Advances Out.....	-	(40,767)	(40,767)
Transfers In.....	56,426	60,918	4,492
Total Other Financing Sources (Uses).....	<u>56,426</u>	<u>62,303</u>	<u>5,877</u>
Net Change in Fund Balance	(5,425)	(7,435)	(2,010)
Fund Balance Beginning of Year	98,105	98,105	-
Prior Year Encumbrances Appropriated.....	1,458	1,458	-
Fund Balance End of Year	<u>\$ 94,138</u>	<u>\$ 92,128</u>	<u>\$ (2,010)</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 25,500	\$ 92,069	\$ 66,569
Other.....	-	79	79
Total Revenues.....	<u>25,500</u>	<u>92,148</u>	<u>66,648</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Personal Services	32,186	28,923	3,263
Fringe Benefits	30,937	25,784	5,153
Materials and Supplies	10,000	-	10,000
Contractual Services	48,813	32,911	15,902
Capital Outlay	29,200	11,424	17,776
Total Expenditures.....	<u>151,136</u>	<u>99,042</u>	<u>52,094</u>
Net Change in Fund Balance.....	(125,636)	(6,894)	118,742
Fund Balance Beginning of Year	259,956	259,956	-
Prior Year Encumbrances Appropriated	1,774	1,774	-
Fund Balance End of Year	<u>\$ 136,094</u>	<u>\$ 254,836</u>	<u>\$ 118,742</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 167,742	\$ 167,742	\$ -
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	<u>167,742</u>	<u>167,742</u>	<u>-</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 JUVENILE COURT SERVICES FUND

For the Year Ended December 31, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 170,000	\$ 175,606	\$ 5,606
Intergovernmental.....	1,032,000	620,915	(411,085)
Other.....	76	917	841
Total Revenues.....	<u>1,202,076</u>	<u>797,438</u>	<u>(404,638)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	688,478	599,712	88,766
Fringe Benefits	329,569	250,924	78,645
Materials and Supplies	14,025	652	13,373
Contractual Services	583,780	429,690	154,090
Capital Outlay	15,000	-	15,000
Total Expenditures.....	<u>1,630,852</u>	<u>1,280,978</u>	<u>349,874</u>
Net Change in Fund Balance.....	(428,776)	(483,540)	(54,764)
Fund Balance Beginning of Year	3,144,807	3,144,807	-
Prior Year Encumbrances Appropriated.....	52,863	52,863	-
Fund Balance End of Year	<u>\$ 2,768,894</u>	<u>\$ 2,714,130</u>	<u>\$ (54,764)</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 388,185	\$ 211,322	\$ (176,863)
Interest.....	-	46	46
Total Revenues.....	388,185	211,368	(176,817)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	390,560	372,981	17,579
Excess of Revenues Under Expenditures.....	(2,375)	(161,613)	(159,238)
OTHER FINANCING SOURCES (USES)			
Advances In	-	354,043	354,043
Advances Out.....	-	(44,081)	(44,081)
Total Other Financing Sources (Uses).....	-	309,962	309,962
Net Change in Fund Balance.....	(2,375)	148,349	150,724
Fund Balance Beginning of Year	20,063	20,063	-
Fund Balance End of Year	<u>\$ 17,688</u>	<u>\$ 168,412</u>	<u>\$ 150,724</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 206,895	\$ 206,895	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	206,895	206,895	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WORKFORCE INVESTMENT ACT FUND

For the Year Ended December 31, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 502,892	\$ 526,638	\$ 23,746
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	535,277	517,199	18,078
Excess of Revenues Over (Under) Expenditures.....	(32,385)	9,439	41,824
OTHER FINANCING SOURCES (USES)			
Advances In	-	6,000	6,000
Advances Out.....	-	(6,000)	(6,000)
Total Other Financing Sources (Uses).....	-	-	-
Net Change in Fund Balance.....	(32,385)	9,439	41,824
Fund Balance Beginning of Year	51,139	51,139	-
Prior Year Encumbrances Appropriated.....	37,388	37,388	-
Fund Balance End of Year	<u>\$ 56,142</u>	<u>\$ 97,966</u>	<u>\$ 41,824</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 1,399,050	\$ 1,440,252	\$ 41,202
Intergovernmental.....	187,000	193,053	6,053
Total Revenues.....	1,586,050	1,633,305	47,255
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	1,921,637	1,827,115	94,522
Net Change in Fund Balance.....	(335,587)	(193,810)	141,777
Fund Balance Beginning of Year	1,436,717	1,436,717	-
Prior Year Encumbrances Appropriated.....	371,399	371,399	-
Fund Balance End of Year	<u>\$ 1,472,529</u>	<u>\$ 1,614,306</u>	<u>\$ 141,777</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 150,000	\$ 180,693	\$ 30,693
Other.....	-	776	776
Total Revenues.....	<u>150,000</u>	<u>181,469</u>	<u>31,469</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	77,208	76,923	285
Fringe Benefits	35,077	34,621	456
Materials and Supplies	5,000	3,252	1,748
Contractual Services	16,500	13,773	2,727
Capital Outlay	60,000	39,116	20,884
Total Expenditures.....	<u>193,785</u>	<u>167,685</u>	<u>26,100</u>
Net Change in Fund Balance.....	(43,785)	13,784	57,569
Fund Balance Beginning of Year	<u>491,602</u>	<u>491,602</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 447,817</u>	<u>\$ 505,386</u>	<u>\$ 57,569</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ -	\$ 25,264	\$ 25,264
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Voter Education/Pollworker Training:			
Contractual Services	2,835	2,835	-
Net Change in Fund Balance.....	(2,835)	22,429	25,264
Fund Balance Beginning of Year	18,952	18,952	-
Prior Year Encumbrances Appropriated.....	2,835	2,835	-
Fund Balance End of Year	<u>\$ 18,952</u>	<u>\$ 44,216</u>	<u>\$ 25,264</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 2,794,100	\$ 2,844,301	\$ 50,201
Intergovernmental.....	388,000	386,106	(1,894)
Total Revenues.....	<u>3,182,100</u>	<u>3,230,407</u>	<u>48,307</u>
EXPENDITURES			
Current:			
Human Services:			
Child/Adult Protective Services:			
Personal Services	468,309	468,309	-
Fringe Benefits	230,660	230,660	-
Contractual Services	2,245,051	2,237,621	7,430
Total Expenditures.....	<u>2,944,020</u>	<u>2,936,590</u>	<u>7,430</u>
Net Change in Fund Balance.....	238,080	293,817	55,737
Fund Balance Beginning of Year	<u>1,049,090</u>	<u>1,049,090</u>	-
Fund Balance End of Year	<u>\$ 1,287,170</u>	<u>\$ 1,342,907</u>	<u>\$ 55,737</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 100	\$ 83	\$ (17)
Fines and Forfeitures.....	105,900	113,676	7,776
Intergovernmental.....	-	325	325
Total Revenues.....	<u>106,000</u>	<u>114,084</u>	<u>8,084</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,000	4,385	615
Fringe Benefits	2,900	2,374	526
Materials and Supplies	100	-	100
Contractual Services	112,200	112,030	170
Capital Outlay	800	158	642
Total Expenditures.....	<u>121,000</u>	<u>118,947</u>	<u>2,053</u>
Net Change in Fund Balance.....	(15,000)	(4,863)	10,137
Fund Balance Beginning of Year	32,891	32,891	-
Fund Balance End of Year	<u>\$ 17,891</u>	<u>\$ 28,028</u>	<u>\$ 10,137</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ -	\$ 4,750	\$ 4,750
EXPENDITURES			
Current:			
Public Safety:			
Federal Emergency Management Agency :			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	4,750	4,750
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 4,750</u>	<u>\$ 4,750</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 160,000	\$ 15,828	\$ (144,172)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home Sewage Treatment System:			
Contractual Services	160,000	17,600	142,400
Other	15,828	15,828	-
Total Expenditures.....	175,828	33,428	142,400
Excess of Revenues Under Expenditures.....	(15,828)	(17,600)	(1,772)
OTHER FINANCING SOURCES			
OWDA Loan Proceeds.....	15,828	15,828	-
Advance In.....	-	17,600	17,600
Total Other Financing Sources.....	15,828	33,428	17,600
Net Change in Fund Balance.....	-	15,828	15,828
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 15,828</u>	<u>\$ 15,828</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 96,688	\$ -	\$ (96,688)
EXPENDITURES			
Current:			
Public Safety:			
Local Government Innovation:			
Contractual Services	96,688	-	96,688
Total Expenditures.....	96,688	-	96,688
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING SOURCES			
Advance In.....	-	77,350	77,350
Net Change in Fund Balance.....	-	77,350	77,350
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 77,350	\$ 77,350

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 11,825	\$ -	\$ (11,825)
EXPENDITURES			
Current:			
Public Safety:			
Safe Haven:			
Personal Services	7,950	7,950	-
Fringe Benefits	1,242	783	459
Materials and Supplies	275	-	275
Contractual Services	2,358	-	2,358
Total Expenditures.....	11,825	8,733	3,092
Excess of Revenues Under Expenditures.....	-	(8,733)	(8,733)
OTHER FINANCING SOURCES			
Advance In.....	-	35,000	35,000
Net Change in Fund Balance.....	-	26,267	26,267
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 26,267	\$ 26,267

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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 281,248	\$ 281,248	\$ -
EXPENDITURES			
Current:			
Human Services:			
Ohio Children's Trust :			
Contractual Services	281,248	281,248	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CERTIFICATE OF TITLE ADMINISTRATION FUND

For the Year Ended December 31, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800,000	\$ 1,607,041	\$ 807,041
Other.....	-	1,687	1,687
Total Revenues.....	<u>800,000</u>	<u>1,608,728</u>	<u>808,728</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Certificate of Title Administration:			
Personal Services	633,354	632,844	510
Fringe Benefits	368,627	327,232	41,395
Materials and Supplies	86,834	66,089	20,745
Contractual Services	132,523	91,574	40,949
Total Expenditures.....	<u>1,221,338</u>	<u>1,117,739</u>	<u>103,599</u>
Excess of Revenues Over (Under) Expenditures.....	(421,338)	490,989	912,327
OTHER FINANCING USES			
Transfers Out.....	(643,320)	(635,820)	7,500
Net Change in Fund Balance.....	(1,064,658)	(144,831)	919,827
Fund Balance Beginning of Year	1,118,367	1,118,367	-
Prior Year Encumbrances Appropriated.....	10,554	10,554	-
Fund Balance End of Year	<u>\$ 64,263</u>	<u>\$ 984,090</u>	<u>\$ 919,827</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 80,000	\$ 96,440	\$ 16,440
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
County Recorder Equipment:			
Contractual Services	148,303	109,088	39,215
Capital Outlay	21,328	7,748	13,580
Total Expenditures	169,631	116,836	52,795
Net Change in Fund Balance	(89,631)	(20,396)	69,235
Fund Balance Beginning of Year	149,266	149,266	-
Prior Year Encumbrances Appropriated	15,440	15,440	-
Fund Balance End of Year	\$ 75,075	\$ 144,310	\$ 69,235

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, 2012

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Airport State Infrastructure Bank Fund	Totals
ASSETS				
Cash and Cash Equivalents.....	\$ 128,545	\$ 441,794	\$ 53,913	\$ 624,252
Property Taxes Receivable.....	-	178,400		178,400
Accounts Receivable.....	-	2,866		2,866
Interfund Receivable.....	195	-	-	195
Special Assessments Receivable.....	994,152	-	-	994,152
Accrued Interest Receivable.....	37	-	-	37
Total Assets.....	<u>\$ 1,122,929</u>	<u>\$ 623,060</u>	<u>\$ 53,913</u>	<u>\$ 1,799,902</u>
LIABILITIES				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	-	178,400	-	178,400
Unavailable Revenue.....	994,181	-	-	994,181
Total Deferred Inflows of Resources.....	<u>994,181</u>	<u>178,400</u>	<u>-</u>	<u>1,172,581</u>
FUND BALANCES				
Restricted	128,748	444,660	53,913	627,321
Total Fund Balances.....	<u>128,748</u>	<u>444,660</u>	<u>53,913</u>	<u>627,321</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 1,122,929</u>	<u>\$ 623,060</u>	<u>\$ 53,913</u>	<u>\$ 1,799,902</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Airport State Infrastructure Bank Fund	Totals
REVENUES				
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ 178,400
Special Assessments.....	159,653	-	-	159,653
Interest.....	67,419	-	-	67,419
Rent.....	-	465,170	18,602	483,772
Total Revenues.....	<u>227,072</u>	<u>643,570</u>	<u>18,602</u>	<u>889,244</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	205,000	1,340,000	80,414	1,625,414
Interest and Fiscal Charges	29,496	457,896	19,374	506,766
Issuance costs	15,944	30,842	-	46,786
Total Expenditures.....	<u>250,440</u>	<u>1,828,738</u>	<u>99,788</u>	<u>2,178,966</u>
Excess of Revenues Under Expenditures.....	<u>(23,368)</u>	<u>(1,185,168)</u>	<u>(81,186)</u>	<u>(1,289,722)</u>
OTHER FINANCING SOURCES (USES)				
Refunding Bonds Issued.....	915,000	1,770,000	-	2,685,000
Premium on Refunding Bonds.....	34,200	66,228	-	100,428
Payment to Refunded Bond Escrow Agent.....	(929,316)	(1,807,003)	-	(2,736,319)
Transfers In.....	12,367	1,203,495	118,015	1,333,877
Total Other Financing Sources (Uses).....	<u>32,251</u>	<u>1,232,720</u>	<u>118,015</u>	<u>1,382,986</u>
Net Changes in Fund Balances.....	8,883	47,552	36,829	93,264
Fund Balance Beginning of Year.....	119,865	397,108	17,084	534,057
Fund Balance End of Year.....	<u>\$ 128,748</u>	<u>\$ 444,660</u>	<u>\$ 53,913</u>	<u>\$ 627,321</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 178,165	\$ 159,653	\$ (18,512)
Interest.....	64,933	67,424	2,491
Total Revenues.....	<u>243,098</u>	<u>227,077</u>	<u>(16,021)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	205,000	205,000	-
Interest and Fiscal Charges	38,098	29,496	8,602
Bond Issuance Costs	15,944	15,944	-
Total Expenditures.....	<u>259,042</u>	<u>250,440</u>	<u>8,602</u>
Excess of Revenues Under Expenditures.....	<u>(15,944)</u>	<u>(23,363)</u>	<u>(7,419)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of Refunding Bonds.....	915,000	915,000	-
Premium on Refunding Bonds.....	34,200	34,200	-
Payment to Refunded Bond Escrow.....	(929,316)	(929,316)	-
Transfers In.....	-	12,367	12,367
Total Other Financing Sources (Uses)	<u>19,884</u>	<u>32,251</u>	<u>12,367</u>
Net Change in Fund Balance.....	3,940	8,888	4,948
Fund Balance Beginning of Year.....	119,657	119,657	-
Fund Balance End of Year.....	<u>\$ 123,597</u>	<u>\$ 128,545</u>	<u>\$ 4,948</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 178,400	\$ 178,400	\$ -
Rent.....	461,292	485,266	23,974
Total Revenues.....	<u>639,692</u>	<u>663,666</u>	<u>23,974</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	2,710,000	2,710,000	-
Interest and Fiscal Charges	498,298	482,554	15,744
Bond Issuance Costs	30,842	30,842	-
Total Expenditures.....	<u>3,239,140</u>	<u>3,223,396</u>	<u>15,744</u>
Excess of Revenues Under Expenditures.....	<u>(2,599,448)</u>	<u>(2,559,730)</u>	<u>39,718</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of Refunding Bonds.....	1,770,000	1,770,000	-
Proceeds from Interfund Activity Notes.....	1,320,000	1,320,000	-
Premium on Refunding Bonds.....	68,371	66,228	(2,143)
Payment to Refunded Bond Escrow.....	(1,807,003)	(1,807,003)	-
Transfers In.....	1,277,555	1,278,155	600
Total Other Financing Sources (Uses).....	<u>2,628,923</u>	<u>2,627,380</u>	<u>(1,543)</u>
Net Change in Fund Balance.....	29,475	67,650	38,175
Fund Balance Beginning of Year.....	374,144	374,144	-
Fund Balance End of Year.....	<u>\$ 403,619</u>	<u>\$ 441,794</u>	<u>\$ 38,175</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Rent.....	\$ 22,900	\$ 18,602	\$ (4,298)
EXPENDITURES			
Debt Service:			
Principal Retirement	80,414	80,414	-
Interest and Fiscal Charges	19,374	19,374	-
Total Expenditures.....	99,788	99,788	-
Excess of Revenues Under Expenditures.....	(76,888)	(81,186)	(4,298)
OTHER FINANCING SOURCES			
Transfer In.....	118,015	118,015	-
Net Change in Fund Balance.....	41,127	36,829	(4,298)
Fund Balance Beginning of Year	17,084	17,084	-
Fund Balance End of Year	\$ 58,211	\$ 53,913	\$ (4,298)

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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 37,685	\$ 37,685	\$ -
Interest.....	12,350	2,101	(10,249)
Total Revenues.....	<u>50,035</u>	<u>39,786</u>	<u>(10,249)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	1,209,812	1,072,584	137,228
Interest and Fiscal Charges	479,987	422,252	57,735
Bond Issuance Costs	82,509	82,509	-
Total Expenditures.....	<u>1,772,308</u>	<u>1,577,345</u>	<u>194,963</u>
Excess of Revenues Under Expenditures.....	<u>(1,722,273)</u>	<u>(1,537,559)</u>	<u>184,714</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of Refunding Bonds.....	4,735,000	4,735,000	-
Premium on Refunding Bonds.....	156,655	156,023	(632)
Payment to Refunded Bond Escrow.....	(4,809,264)	(4,806,409)	2,855
Transfers In.....	1,482,632	1,270,030	(212,602)
Total Other Financing Sources (Uses).....	<u>1,565,023</u>	<u>1,354,644</u>	<u>(210,379)</u>
Net Change in Fund Balance.....	(157,250)	(182,915)	(25,665)
Fund Balance Beginning of Year.....	62,678	62,678	-
Prior Year Encumbrances Appropriated.....	120,256	120,256	-
Fund Balance End of Year.....	<u>\$ 25,684</u>	<u>\$ 19</u>	<u>\$ (25,665)</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 37,685	\$ 37,685	\$ -
Interest.....	-	1,870	1,870
Total Revenues.....	<u>37,685</u>	<u>39,555</u>	<u>1,870</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	778,029	755,000	23,029
Interest and Fiscal Charges	392,452	352,715	39,737
Bond Issuance Costs	37,116	37,116	-
Total Expenditures.....	<u>1,207,597</u>	<u>1,144,831</u>	<u>62,766</u>
Excess of Revenues Under Expenditures.....	<u>(1,169,912)</u>	<u>(1,105,276)</u>	<u>64,636</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from Refunding Bonds.....	2,130,000	2,130,000	-
Premium on Refunding Bonds.....	70,363	69,785	(578)
Payment to Refunded Bond Escrow Agent.....	(2,163,248)	(2,163,248)	-
Transfers In.....	1,090,925	999,621	(91,304)
Total Other Financing Sources (Uses).....	<u>1,128,040</u>	<u>1,036,158</u>	<u>(91,882)</u>
Net Change in Fund Balance.....	(41,872)	(69,118)	(27,246)
Fund Balance Beginning of Year.....	75,544	75,544	-
Fund Balance End of Year.....	<u>\$ 33,672</u>	<u>\$ 6,426</u>	<u>\$ (27,246)</u>

Nonmajor Capital Projects Funds

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

Airport Construction 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 2012; 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 2012; therefore, there is no budgetary schedule presented.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2012

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
ASSETS				
Cash and Cash Equivalents.....	\$ 93,458	\$ 1,191,246	\$ 38,521	\$ -
Intergovernmental Receivable.....	35,775	-	-	-
Prepaid Items.....	-	-	-	-
Total Assets.....	<u>\$ 129,233</u>	<u>\$ 1,191,246</u>	<u>\$ 38,521</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable.....	\$ 1,310	\$ 22,985	\$ -	\$ -
Contracts Payable.....	52,691	142,143	-	-
Retainage Payable.....	-	19,470	-	-
Interfund Payable.....	218,000	1,004,052	-	1,351,282
Total Liabilities.....	<u>272,001</u>	<u>1,188,650</u>	<u>-</u>	<u>1,351,282</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	2,596	38,521	-
Assigned	-	-	-	-
Unassigned (Deficits)	(142,768)	-	-	(1,351,282)
Total Fund Balances (Deficits).....	<u>(142,768)</u>	<u>2,596</u>	<u>38,521</u>	<u>(1,351,282)</u>
Total Liabilities and Fund Balance.....	<u>\$ 129,233</u>	<u>\$ 1,191,246</u>	<u>\$ 38,521</u>	<u>\$ -</u>

Road and Bridge Construction Fund	Permanent Improvement Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Totals
\$ 108,378	\$ 162,157	\$ 28,145	\$ 25,369	\$ 240	\$ 1,647,514
79,732	-	-	-	-	115,507
-	-	-	189	-	189
<u>\$ 188,110</u>	<u>\$ 162,157</u>	<u>\$ 28,145</u>	<u>\$ 25,558</u>	<u>\$ 240</u>	<u>\$ 1,763,210</u>
\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 29,295
43,827	3,757	-	-	-	242,418
47,168	-	-	-	-	66,638
-	-	-	-	-	2,573,334
<u>95,995</u>	<u>3,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,911,685</u>
-	-	-	189	-	189
92,115	-	-	-	-	92,115
-	7,027	28,145	25,369	240	101,898
-	151,373	-	-	-	151,373
-	-	-	-	-	(1,494,050)
<u>92,115</u>	<u>158,400</u>	<u>28,145</u>	<u>25,558</u>	<u>240</u>	<u>(1,148,475)</u>
<u>\$ 188,110</u>	<u>\$ 162,157</u>	<u>\$ 28,145</u>	<u>\$ 25,558</u>	<u>\$ 240</u>	<u>\$ 1,763,210</u>

Fairfield County, Ohio

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS**
For the Year Ended December 31, 2012

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Mental Health and Developmental Disabilities Complex Fund	Airport Hangar Construction Fund
REVENUES				
Charges for Services.....	\$ -	\$ -	\$ 2,305	\$ -
Intergovernmental.....	182,460	-	80	-
Other.....	15,976	-	-	-
Total Revenues.....	198,436	-	2,385	-
EXPENDITURES				
Capital Outlay.....	333,819	1,099,460	4,686	-
Debt Service:				
Interest and Fiscal Charges	-	4,052	-	32,566
Total Expenditures.....	333,819	1,103,512	4,686	32,566
Excess of Revenues				
Under Expenditures	(135,383)	(1,103,512)	(2,301)	(32,566)
OTHER FINANCING SOURCES (USES)				
Transfers In	19,979	711,023	-	74,660
Transfers out	(118,015)	-	-	-
Total Other Financing Sources (Uses)	(98,036)	711,023	-	74,660
Net Changes in Fund Balances.....	(233,419)	(392,489)	(2,301)	42,094
Fund Balances (Deficit) Beginning of Year	90,651	395,085	40,822	(1,393,376)
Fund Balances (Deficits) End of Year	\$ (142,768)	\$ 2,596	\$ 38,521	\$ (1,351,282)

Road and Bridge Construction Fund	Permanent Improvement Fund	Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Totals
\$ -	\$ 13,620	\$ -	\$ -	\$ -	\$ 15,925
1,391,300	-	-	-	-	1,573,840
-	-	-	-	-	15,976
1,391,300	13,620	-	-	-	1,605,741
1,422,505	498,544	-	12,149	-	3,371,163
-	-	-	-	-	36,618
1,422,505	498,544	-	12,149	-	3,407,781
(31,205)	(484,924)	-	(12,149)	-	(1,802,040)
111,455	250,000	-	-	-	1,167,117
-	-	-	-	-	(118,015)
111,455	250,000	-	-	-	1,049,102
80,250	(234,924)	-	(12,149)	-	(752,938)
11,865	393,324	28,145	37,707	240	(395,537)
\$ 92,115	\$ 158,400	\$ 28,145	\$ 25,558	\$ 240	\$ (1,148,475)

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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 841,456	\$ 190,112	\$ (651,344)
Other.....	-	15,976	15,976
Total Revenues.....	841,456	206,088	(635,368)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	461,692	444,593	17,099
Excess of Revenues Over (Under) Expenditures.....	379,764	(238,505)	(618,269)
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	241,555	241,555
Advances Out.....	-	(27,258)	(27,258)
Transfers In.....	17,319	19,979	2,660
Transfers Out.....	(468,015)	(118,015)	350,000
Total Other Financing Sources (Uses).....	(450,696)	116,261	566,957
Net Change in Fund Balance.....	(70,932)	(122,244)	(51,312)
Fund Balance Beginning of Year.....	155,582	155,582	-
Fund Balance End of Year.....	\$ 84,650	\$ 33,338	\$ (51,312)

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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Capital Outlay	1,722,108	1,527,584	194,524
Excess of Revenues Under Expenditures.....	(1,722,108)	(1,527,584)	194,524
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,000,000	1,000,000	-
Transfers In.....	711,023	711,023	-
Total Other Financing Sources.....	1,711,023	1,711,023	-
Net Change in Fund Balance.....	(11,085)	183,439	194,524
Fund Balance Beginning of Year.....	392,629	392,629	-
Prior Year Encumbrances Appropriated.....	29,808	29,808	-
Fund Balance End of Year.....	<u>\$ 411,352</u>	<u>\$ 605,876</u>	<u>\$ 194,524</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 2,305	\$ 2,305	\$ -
EXPENDITURES			
Current:			
Health:			
Mental Health and Developmental Disabilities Complex:			
Materials and Supplies	1,000	-	1,000
Contractual Services	7,500	-	7,500
Capital Outlay	10,000	5,000	5,000
Total Expenditures.....	18,500	5,000	13,500
Net Change in Fund Balance.....	(16,195)	(2,695)	13,500
Fund Balance Beginning of Year.....	40,822	40,822	-
Fund Balance End of Year.....	<u>\$ 24,627</u>	<u>\$ 38,127</u>	<u>\$ 13,500</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,311,568	\$ 1,311,568	\$ -
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>1,510,109</u>	<u>1,510,109</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(198,541)	(198,541)	-
OTHER FINANCING SOURCES			
Transfers In.....	<u>111,455</u>	<u>111,455</u>	<u>-</u>
Net Change in Fund Balance.....	(87,086)	(87,086)	-
Fund Balance Beginning of Year.....	88,846	88,846	-
Prior Year Encumbrances Appropriated.....	<u>89,746</u>	<u>89,746</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 91,506</u>	<u>\$ 91,506</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ -	\$ 11,020	\$ 11,020
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	<u>600,978</u>	<u>525,571</u>	<u>75,407</u>
Excess of Revenues Under Expenditures.....	(600,978)	(514,551)	86,427
OTHER FINANCING SOURCES			
Transfers In.....	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net Change in Fund Balance.....	(350,978)	(264,551)	86,427
Fund Balance Beginning of Year.....	159,691	159,691	-
Prior Year Encumbrances Appropriated.....	<u>253,633</u>	<u>253,633</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 62,346</u>	<u>\$ 148,773</u>	<u>\$ 86,427</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	13,800	11,383	2,417
Capital Outlay	17,214	15,771	1,443
Total Expenditures	31,014	27,154	3,860
Net Change in Fund Balance	(31,014)	(27,154)	3,860
Fund Balance Beginning of Year	37,331	37,331	-
Prior Year Encumbrances Appropriated	12,938	12,938	-
Fund Balance End of Year	<u>\$ 19,255</u>	<u>\$ 23,115</u>	<u>\$ 3,860</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,496,652	\$ 3,438,968	\$ (57,684)
Tap-In Fees.....	80,000	102,344	22,344
Penalties.....	30,000	31,472	1,472
Deposits.....	10,000	12,045	2,045
Special Assessments.....	1,000	3,278	2,278
Sales of Capital Assets.....	-	5,000	5,000
Other Non-Operating Revenues.....	1,000	13,503	12,503
Interest.....	-	11,027	11,027
Total Revenues.....	<u>3,618,652</u>	<u>3,617,637</u>	<u>(1,015)</u>
EXPENSES			
Personal Services.....	615,367	578,373	36,994
Fringe Benefits.....	240,700	211,102	29,598
Contractual Services.....	1,335,512	1,227,437	108,075
Materials and Supplies.....	172,085	167,531	4,554
Deposits.....	20,000	13,500	6,500
Capital Outlay.....	<u>1,530,356</u>	<u>1,500,356</u>	<u>30,000</u>
Total Expenses.....	<u>3,914,020</u>	<u>3,698,299</u>	<u>215,721</u>
Excess of Revenues Under Expenses.....	(295,368)	(80,662)	214,706
Transfers In.....	4,279	-	(4,279)
Transfers Out.....	<u>(1,480,535)</u>	<u>(1,270,030)</u>	<u>210,505</u>
Excess of Revenues Under Expenses and Transfers	(1,771,624)	(1,350,692)	420,932
Fund Equity Beginning of Year.....	3,706,812	3,706,812	-
Prior Year Encumbrances Appropriated.....	<u>1,874,555</u>	<u>1,874,555</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 3,809,743</u>	<u>\$ 4,230,675</u>	<u>\$ 420,932</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, 2012

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,656,000	\$ 2,645,499	\$ (10,501)
Tap-In Fees.....	60,000	109,580	49,580
Penalties.....	30,000	24,375	(5,625)
Special Assessments.....	-	5,070	5,070
Sale of Capital Assets.....	-	5,000	5,000
Other Non-Operating Revenues.....	-	24,411	24,411
Interest.....	-	6,171	6,171
Total Revenues.....	<u>2,746,000</u>	<u>2,820,106</u>	<u>74,106</u>
EXPENSES			
Personal Services.....	499,000	404,529	94,471
Fringe Benefits.....	200,575	155,815	44,760
Contractual Services.....	767,888	737,306	30,582
Materials and Supplies.....	407,215	402,667	4,548
Capital Outlay.....	1,568,114	1,520,895	47,219
Total Expenses.....	<u>3,442,792</u>	<u>3,221,212</u>	<u>221,580</u>
Excess of Revenues Under Expenses.....	(696,792)	(401,106)	295,686
Transfers Out.....	<u>(1,332,500)</u>	<u>(999,621)</u>	<u>332,879</u>
Excess of Revenues Under Expenses and Transfers	(2,029,292)	(1,400,727)	628,565
Fund Equity Beginning of Year.....	2,366,497	2,366,497	-
Prior Year Encumbrances Appropriated.....	<u>1,842,181</u>	<u>1,842,181</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 2,179,386</u>	<u>\$ 2,807,951</u>	<u>\$ 628,565</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, 2012

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 450,000	\$ 382,688	\$ (67,312)
EXPENSES			
Contractual Services.....	52,847	42,359	10,488
Materials and Supplies.....	412,473	344,692	67,781
Total Expenses.....	465,320	387,051	78,269
Excess of Revenues Under Expenses.....	(15,320)	(4,363)	10,957
Fund Equity Beginning of Year.....	26,553	26,553	-
Prior Year Encumbrances Appropriated.....	14,201	14,201	-
Fund Equity End of Year.....	<u>\$ 25,434</u>	<u>\$ 36,391</u>	<u>\$ 10,957</u>

Agency Funds

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

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

(continued)

Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Social Security Benefits for Children Fund	To account for Social Security Benefits for children in the protective custody of the County. This money is to be expended for various services for the children.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First 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.

(continued)

Agency Funds (continued)

Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.

Fairfield County, Ohio

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Cash and cash Equivalents	\$ 458,049	\$ 2,165,496	\$ 2,230,630	\$ 392,915
Accounts Receivable	31,114	29,254	31,114	29,254
External Party Receivable	529	-	529	-
Total Assets	<u>\$ 489,692</u>	<u>\$ 2,194,750</u>	<u>\$ 2,262,273</u>	<u>\$ 422,169</u>
Liabilities				
External Party Payable	\$ 60,623	\$ -	\$ 4,245	\$ 56,378
Due to Others	429,069	2,194,750	2,258,028	365,791
Total Liabilities	<u>\$ 489,692</u>	<u>\$ 2,194,750</u>	<u>\$ 2,262,273</u>	<u>\$ 422,169</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 222,427	\$ 222,427	\$ -
Lodging Taxes Receivable	50,145	52,785	50,145	52,785
Total Assets	<u>\$ 50,145</u>	<u>\$ 275,212</u>	<u>\$ 272,572</u>	<u>\$ 52,785</u>
Liabilities				
Due to Others	\$ 50,145	\$ 275,212	\$ 272,572	\$ 52,785
Total Liabilities	<u>\$ 50,145</u>	<u>\$ 275,212</u>	<u>\$ 272,572</u>	<u>\$ 52,785</u>
SOIL AND WATER FUND				
Assets				
Cash and Cash Equivalents	\$ 148,908	\$ 544,604	\$ 557,867	\$ 135,645
Total Assets	<u>\$ 148,908</u>	<u>\$ 544,604</u>	<u>\$ 557,867</u>	<u>\$ 135,645</u>
Liabilities				
Due to Others	\$ 148,908	\$ 544,604	\$ 557,867	\$ 135,645
Total Liabilities	<u>\$ 148,908</u>	<u>\$ 544,604</u>	<u>\$ 557,867</u>	<u>\$ 135,645</u>
REGIONAL PLANNING FUND				
Assets				
Cash and Cash Equivalents	\$ 468,640	\$ 270,181	\$ 423,386	\$ 315,435
Total Assets	<u>\$ 468,640</u>	<u>\$ 270,181</u>	<u>\$ 423,386</u>	<u>\$ 315,435</u>
Liabilities				
Due to Others	\$ 468,640	\$ 270,181	\$ 423,386	\$ 315,435
Total Liabilities	<u>\$ 468,640</u>	<u>\$ 270,181</u>	<u>\$ 423,386</u>	<u>\$ 315,435</u>
TRANSPORTATION IMPROVEMENT DISTRICT				
Assets				
Cash and Cash Equivalents	\$ -	\$ 34,696	\$ 4,102	\$ 30,594
Total Assets	<u>\$ -</u>	<u>\$ 34,696</u>	<u>\$ 4,102</u>	<u>\$ 30,594</u>
Liabilities				
Due to Others	\$ -	\$ 34,696	\$ 4,102	\$ 30,594
Total Liabilities	<u>\$ -</u>	<u>\$ 34,696</u>	<u>\$ 4,102</u>	<u>\$ 30,594</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 740,325	\$ 3,879,517	\$ 3,714,077	\$ 905,765
Total Assets	<u>\$ 740,325</u>	<u>\$ 3,879,517</u>	<u>\$ 3,714,077</u>	<u>\$ 905,765</u>
Liabilities				
Intergovernmental Payable	\$ 740,325	\$ 3,879,517	\$ 3,714,077	\$ 905,765
Total Liabilities	<u>\$ 740,325</u>	<u>\$ 3,879,517</u>	<u>\$ 3,714,077</u>	<u>\$ 905,765</u>
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 3,379,453	\$ 147,259,613	\$ 146,259,859	\$ 4,379,207
Property and Other Taxes Receivable	145,250,765	150,023,969	145,250,765	150,023,969
Accounts Receivable	15,885	19,761	15,885	19,761
Intergovernmental Receivable	8,340,193	8,589,100	8,340,193	8,589,100
Tax Increment Financing Receivable	4,144,543	3,337,392	4,144,543	3,337,392
External Party Receivable.....	-	142	-	142
Total Assets	<u>\$ 161,130,839</u>	<u>\$ 309,229,977</u>	<u>\$ 304,011,245</u>	<u>\$ 166,349,571</u>
Liabilities				
Intergovernmental Payable	\$ 161,130,839	\$ 309,229,977	\$ 304,011,245	\$ 166,349,571
Total Liabilities	<u>\$ 161,130,839</u>	<u>\$ 309,229,977</u>	<u>\$ 304,011,245</u>	<u>\$ 166,349,571</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 1,259,044	\$ 1,259,044	\$ -
Intergovernmental Receivable	400,293	380,277	400,293	380,277
Total Assets	<u>\$ 400,293</u>	<u>\$ 1,639,321</u>	<u>\$ 1,659,337</u>	<u>\$ 380,277</u>
Liabilities				
Intergovernmental Payable	\$ 400,293	\$ 1,639,321	\$ 1,659,337	\$ 380,277
Total Liabilities	<u>\$ 400,293</u>	<u>\$ 1,639,321</u>	<u>\$ 1,659,337</u>	<u>\$ 380,277</u>
UNDIVIDED TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 116,607	\$ 143,498,189	\$ 143,490,842	\$ 123,954
Accounts Receivable	630,671	670,171	630,671	670,171
Special Assessments Receivable	3,446,326	3,164,709	3,446,326	3,164,709
Total Assets	<u>\$ 4,193,604</u>	<u>\$ 147,333,069</u>	<u>\$ 147,567,839</u>	<u>\$ 3,958,834</u>
Liabilities				
Intergovernmental Payable	\$ 4,193,604	\$ 147,333,069	\$ 147,567,839	\$ 3,958,834
Total Liabilities	<u>\$ 4,193,604</u>	<u>\$ 147,333,069</u>	<u>\$ 147,567,839</u>	<u>\$ 3,958,834</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ 650	\$ 50	\$ 650	\$ 50
Total Assets	<u>\$ 650</u>	<u>\$ 50</u>	<u>\$ 650</u>	<u>\$ 50</u>
Liabilities				
Intergovernmental Payable	\$ 650	\$ 50	\$ 650	\$ 50
Total Liabilities	<u>\$ 650</u>	<u>\$ 50</u>	<u>\$ 650</u>	<u>\$ 50</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 1,958,573	\$ 1,958,573	\$ -
Intergovernmental Receivable	1,258,503	752,306	1,258,503	752,306
Total Assets	<u>\$ 1,258,503</u>	<u>\$ 2,710,879</u>	<u>\$ 3,217,076</u>	<u>\$ 752,306</u>
Liabilities				
Intergovernmental Payable	\$ 1,258,503	\$ 2,710,879	\$ 3,217,076	\$ 752,306
Total Liabilities	<u>\$ 1,258,503</u>	<u>\$ 2,710,879</u>	<u>\$ 3,217,076</u>	<u>\$ 752,306</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 1,258,481	\$ 1,258,472	\$ 9
Intergovernmental Receivable	607,947	622,077	607,947	622,077
Total Assets	<u>\$ 607,947</u>	<u>\$ 1,880,558</u>	<u>\$ 1,866,419</u>	<u>\$ 622,086</u>
Liabilities				
Intergovernmental Payable	\$ 607,947	\$ 1,880,558	\$ 1,866,419	\$ 622,086
Total Liabilities	<u>\$ 607,947</u>	<u>\$ 1,880,558</u>	<u>\$ 1,866,419</u>	<u>\$ 622,086</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 3,302,066	\$ 3,302,066	\$ -
Intergovernmental Receivable	1,760,495	1,762,657	1,760,495	1,762,657
Total Assets	<u>\$ 1,760,495</u>	<u>\$ 5,064,723</u>	<u>\$ 5,062,561</u>	<u>\$ 1,762,657</u>
Liabilities				
Intergovernmental Payable	\$ 1,760,495	\$ 5,064,723	\$ 5,062,561	\$ 1,762,657
Total Liabilities	<u>\$ 1,760,495</u>	<u>\$ 5,064,723</u>	<u>\$ 5,062,561</u>	<u>\$ 1,762,657</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN				
Assets				
Cash and Cash Equivalents	\$ -	\$ 18,433	\$ -	\$ 18,433
Total Assets	<u>\$ -</u>	<u>\$ 18,433</u>	<u>\$ -</u>	<u>\$ 18,433</u>
Liabilities				
Due to Others	\$ -	\$ 18,433	\$ -	\$ 18,433
Total Liabilities	<u>\$ -</u>	<u>\$ 18,433</u>	<u>\$ -</u>	<u>\$ 18,433</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 119,654	\$ 48,872	\$ 15,563	\$ 152,963
Total Assets	<u>\$ 119,654</u>	<u>\$ 48,872</u>	<u>\$ 15,563</u>	<u>\$ 152,963</u>
Liabilities				
Due to Others	\$ 119,654	\$ 48,872	\$ 15,563	\$ 152,963
Total Liabilities	<u>\$ 119,654</u>	<u>\$ 48,872</u>	<u>\$ 15,563</u>	<u>\$ 152,963</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ 268,130	\$ 2,346,166	\$ 2,092,853	\$ 521,443
Accrued Interest Receivable	-	218	-	218
Intergovernmental Receivable	23,305	13,981	23,305	13,981
External Party Receivable	-	118	-	118
Total Assets	<u>\$ 291,435</u>	<u>\$ 2,360,483</u>	<u>\$ 2,116,158</u>	<u>\$ 535,760</u>
Liabilities				
External Party Payable	\$ 33,692	\$ -	\$ 33,692	\$ -
Due to Others	257,743	2,360,483	2,082,466	535,760
Total Liabilities	<u>\$ 291,435</u>	<u>\$ 2,360,483</u>	<u>\$ 2,116,158</u>	<u>\$ 535,760</u>
PAYROLL AGENCY FUND				
Assets				
Cash and Cash Equivalents	\$ 571,312	\$ 10,333,501	\$ 10,536,875	\$ 367,938
Total Assets	<u>\$ 571,312</u>	<u>\$ 10,333,501</u>	<u>\$ 10,536,875</u>	<u>\$ 367,938</u>
Liabilities				
Intergovernmental Payable	\$ 402,315	\$ 207,664	\$ 402,315	\$ 207,664
Due to Others	168,997	10,125,837	10,134,560	160,274
Total Liabilities	<u>\$ 571,312</u>	<u>\$ 10,333,501</u>	<u>\$ 10,536,875</u>	<u>\$ 367,938</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 878,175	\$ 71,502,729	\$ 71,428,193	\$ 952,711
Accounts Receivable	2,408,061	2,551,983	2,408,061	2,551,983
Total Assets	<u>\$ 3,286,236</u>	<u>\$ 74,054,712</u>	<u>\$ 73,836,254</u>	<u>\$ 3,504,694</u>
Liabilities				
Due to Others	\$ 3,286,236	\$ 74,054,712	\$ 73,836,254	\$ 3,504,694
Total Liabilities	<u>\$ 3,286,236</u>	<u>\$ 74,054,712</u>	<u>\$ 73,836,254</u>	<u>\$ 3,504,694</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
SHERIFF AGENCY FUND				
Assets				
Cash and Cash Equivalents	\$ 87,231	\$ 4,399,459	\$ 4,185,833	\$ 300,857
Total Assets	<u>\$ 87,231</u>	<u>\$ 4,399,459</u>	<u>\$ 4,185,833</u>	<u>\$ 300,857</u>
Liabilities				
Due to Others	\$ 87,231	\$ 4,399,459	\$ 4,185,833	\$ 300,857
Total Liabilities	<u>\$ 87,231</u>	<u>\$ 4,399,459</u>	<u>\$ 4,185,833</u>	<u>\$ 300,857</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 12,560	\$ 443,979	\$ 434,203	\$ 22,336
Total Assets	<u>\$ 12,560</u>	<u>\$ 443,979</u>	<u>\$ 434,203</u>	<u>\$ 22,336</u>
Liabilities				
External Party Payable	\$ 4,057	\$ 7,947	\$ 4,057	\$ 7,947
Due to Others	8,503	436,032	430,146	14,389
Total Liabilities	<u>\$ 12,560</u>	<u>\$ 443,979</u>	<u>\$ 434,203</u>	<u>\$ 22,336</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and Cash Equivalents	\$ 169,917	\$ 1,284,075	\$ 1,317,051	\$ 136,941
External Party Receivable	57,474	14,477	57,474	14,477
Total Assets	<u>\$ 227,391</u>	<u>\$ 1,298,552</u>	<u>\$ 1,374,525</u>	<u>\$ 151,418</u>
Liabilities				
External Party Payable	\$ 24,332	\$ 24,332	\$ 24,332	\$ 24,332
Due to Others	203,059	1,274,220	1,350,193	127,086
Total Liabilities	<u>\$ 227,391</u>	<u>\$ 1,298,552</u>	<u>\$ 1,374,525</u>	<u>\$ 151,418</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 15,252	\$ 782,388	\$ 781,538	\$ 16,102
Total Assets	<u>\$ 15,252</u>	<u>\$ 782,388</u>	<u>\$ 781,538</u>	<u>\$ 16,102</u>
Liabilities				
Due to Others	\$ 15,252	\$ 782,388	\$ 781,538	\$ 16,102
Total Liabilities	<u>\$ 15,252</u>	<u>\$ 782,388</u>	<u>\$ 781,538</u>	<u>\$ 16,102</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Cash and Cash Equivalents	\$ 842,050	\$ 2,980,154	\$ 2,737,507	\$ 1,084,697
Total Assets	<u>\$ 842,050</u>	<u>\$ 2,980,154</u>	<u>\$ 2,737,507</u>	<u>\$ 1,084,697</u>
Liabilities				
Due to Others	842,050	2,980,154	2,737,507	1,084,697
Total Liabilities	<u>\$ 842,050</u>	<u>\$ 2,980,154</u>	<u>\$ 2,737,507</u>	<u>\$ 1,084,697</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Cash and Cash Equivalents	\$ 381,027	\$ 636,919	\$ 662,189	\$ 355,757
Cash and Cash Equivalents in Segregated Accounts	4,594	232,075	7,201	229,468
Total Assets	<u>\$ 385,621</u>	<u>\$ 868,994</u>	<u>\$ 669,390</u>	<u>\$ 585,225</u>
Liabilities				
Due to Others	\$ 385,621	\$ 868,994	\$ 669,390	\$ 585,225
Total Liabilities	<u>\$ 385,621</u>	<u>\$ 868,994</u>	<u>\$ 669,390</u>	<u>\$ 585,225</u>
RECORDER HOUSING TRUST FUND				
Assets				
Cash and Cash Equivalents	\$ 106,415	\$ 793,058	\$ 753,434	\$ 146,039
Cash and Cash Equivalents in Segregated Accounts	54,691	72,712	54,691	72,712
Total Assets	<u>\$ 161,106</u>	<u>\$ 865,770</u>	<u>\$ 808,125</u>	<u>\$ 218,751</u>
Liabilities				
Intergovernmental Payable	\$ 161,106	\$ 865,770	\$ 808,125	\$ 218,751
Total Liabilities	<u>\$ 161,106</u>	<u>\$ 865,770</u>	<u>\$ 808,125</u>	<u>\$ 218,751</u>
INDIGENT DEFENSE FUND				
Assets				
Cash and Cash Equivalents	\$ 5,042	\$ 10,610	\$ 6,302	\$ 9,350
Intergovernmental Receivable	188	206	188	206
Total Assets	<u>\$ 5,230</u>	<u>\$ 10,816</u>	<u>\$ 6,490</u>	<u>\$ 9,556</u>
Liabilities				
Intergovernmental Payable	\$ 5,230	\$ 10,816	\$ 6,490	\$ 9,556
Total Liabilities	<u>\$ 5,230</u>	<u>\$ 10,816</u>	<u>\$ 6,490</u>	<u>\$ 9,556</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2012

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2012</i>
UNDIVIDED WIRELESS FUND				
Assets				
Cash and Cash Equivalents	\$ 100,000	\$ 143,624	\$ 143,624	\$ 100,000
Intergovernmental Receivable	22,939	19,260	22,939	19,260
Total Assets	<u>\$ 122,939</u>	<u>\$ 162,884</u>	<u>\$ 166,563</u>	<u>\$ 119,260</u>
Liabilities				
Intergovernmental Payable	\$ 122,939	\$ 162,884	\$ 166,563	\$ 119,260
Total Liabilities	<u>\$ 122,939</u>	<u>\$ 162,884</u>	<u>\$ 166,563</u>	<u>\$ 119,260</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 80,078	\$ 989,847	\$ 996,870	\$ 73,055
Total Assets	<u>\$ 80,078</u>	<u>\$ 989,847</u>	<u>\$ 996,870</u>	<u>\$ 73,055</u>
Liabilities				
Intergovernmental Payable	\$ 80,078	\$ 989,847	\$ 996,870	\$ 73,055
Total Liabilities	<u>\$ 80,078</u>	<u>\$ 989,847</u>	<u>\$ 996,870</u>	<u>\$ 73,055</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Cash and Cash Equivalents	\$ 40,568	\$ 128,192	\$ 151,492	\$ 17,268
Total Assets	<u>\$ 40,568</u>	<u>\$ 128,192</u>	<u>\$ 151,492</u>	<u>\$ 17,268</u>
Liabilities				
Due to Others	40,568	128,192	151,492	17,268
Total Liabilities	<u>\$ 40,568</u>	<u>\$ 128,192</u>	<u>\$ 151,492</u>	<u>\$ 17,268</u>
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	\$ 7,884,324	\$ 328,727,128	\$ 327,269,155	\$ 9,342,297
Cash and Cash Equivalents in Segregated Accounts	1,165,004	74,072,602	73,718,259	1,519,347
Receivables:				
Property Taxes	145,250,765	150,023,969	145,250,765	150,023,969
Lodging Taxes	50,145	52,785	50,145	52,785
Accounts	3,085,731	3,271,169	3,085,731	3,271,169
Special Assessments	3,446,326	3,164,709	3,446,326	3,164,709
Accrued Interest	-	218	-	218
Intergovernmental	12,413,863	12,139,864	12,413,863	12,139,864
Tax Increment Financing Receivable	4,144,543	3,337,392	4,144,543	3,337,392
External Party Receivable	58,003	14,737	58,003	14,737
Total Assets	<u>\$ 177,498,704</u>	<u>\$ 574,804,573</u>	<u>\$ 569,436,790</u>	<u>\$ 182,866,487</u>
Liabilities				
External Party Payable	\$ 122,704	\$ 32,279	\$ 66,326	\$ 88,657
Intergovernmental Payable	170,864,324	473,975,075	469,479,567	175,359,832
Due to Others	6,511,676	100,797,219	99,890,897	7,417,998
Total Liabilities	<u>\$ 177,498,704</u>	<u>\$ 574,804,573</u>	<u>\$ 569,436,790</u>	<u>\$ 182,866,487</u>

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Statistical Section



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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S17
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-S40
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S41-S48
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2012	2011	2010	2009
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 162,842,848	\$ 162,697,179	\$ 163,090,151	\$ 162,064,907
Restricted for:				
Capital Projects.....	253,813	820,766	868,793	786,465
Debt Service.....	490,573	320,481	313,164	15,526
Other Purposes.....	7,911,822	6,669,576	7,059,330	7,542,057
Real Estate Assessment.....	4,286,085	4,331,847	3,692,747	3,139,151
Road and Bridge Projects.....	6,290,363	6,811,231	6,619,079	7,476,522
Ditch Maintenance.....	1,804,320	1,707,023	1,585,880	1,488,980
Developmental Disabilities.....	11,609,683	12,933,467	12,169,322	11,254,755
Mental Health.....	2,411,669	2,019,448	3,243,988	3,031,750
Children Services.....	838,958	1,487,833	1,563,775	840,444
Child and Adult Protective Services (4).....	1,930,518	1,615,454	1,212,131	-
Child Support Enforcement (1).....	786,125	817,016	46,744	672,656
Juvenile Court Services (1).....	2,939,198	3,311,593	3,295,677	1,496,369
Bridges and Culverts.....	1,214,783	717,605	916,004	935,075
Older Adult Services (2).....	1,923,054	1,840,794	1,853,510	1,407,536
Youth Services (2).....	473,966	568,520	358,072	663,264
Community Development Block Grant (3).....	1,398,757	1,577,258	1,451,363	1,522,458
Unrestricted.....	19,228,655	17,392,072	15,493,812	14,335,702
Total Governmental Activities Net Position.....	228,635,190	227,639,163	224,833,542	218,673,617
Business-Type Activities:				
Net Investment in Capital Assets.....	35,202,253	35,887,252	35,001,789	34,245,459
Unrestricted.....	8,077,123	7,449,748	6,782,606	7,375,650
Total Business-Type Activities Net Position.....	43,279,376	43,337,000	41,784,395	41,621,109
Primary Government:				
Net Investment in Capital Assets.....	198,045,101	198,584,431	198,091,940	196,310,366
Restricted for:				
Capital Projects.....	253,813	820,766	868,793	786,465
Debt Service.....	490,573	320,481	313,164	15,526
Other Purposes.....	7,911,822	6,669,576	7,059,330	7,542,057
Real Estate Assessment.....	4,286,085	4,331,847	3,692,747	3,139,151
Road and Bridge Projects.....	6,290,363	6,811,231	6,619,079	7,476,522
Ditch Maintenance.....	1,804,320	1,707,023	1,585,880	1,488,980
Developmental Disabilities.....	11,609,683	12,933,467	12,169,322	11,254,755
Mental Health.....	2,411,669	2,019,448	3,243,988	3,031,750
Children Services.....	838,958	1,487,833	1,563,775	840,444
Child and Adult Protective Services (4).....	1,930,518	1,615,454	1,212,131	-
Child Support Enforcement (1).....	786,125	817,016	46,744	672,656
Juvenile Court Services (1).....	2,939,198	3,311,593	3,295,677	1,496,369
Bridges and Culverts.....	1,214,783	717,605	916,004	935,075
Older Adult Services (2).....	1,923,054	1,840,794	1,853,510	1,407,536
Youth Services (2).....	473,966	568,520	358,072	663,264
Community Development Block Grant (3).....	1,398,757	1,577,258	1,451,363	1,522,458
Unrestricted.....	27,305,778	24,841,820	22,276,418	21,711,352
Total Primary Government Net Position.....	\$ 271,914,566	\$ 270,976,163	\$ 266,617,937	\$ 260,294,726

(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.

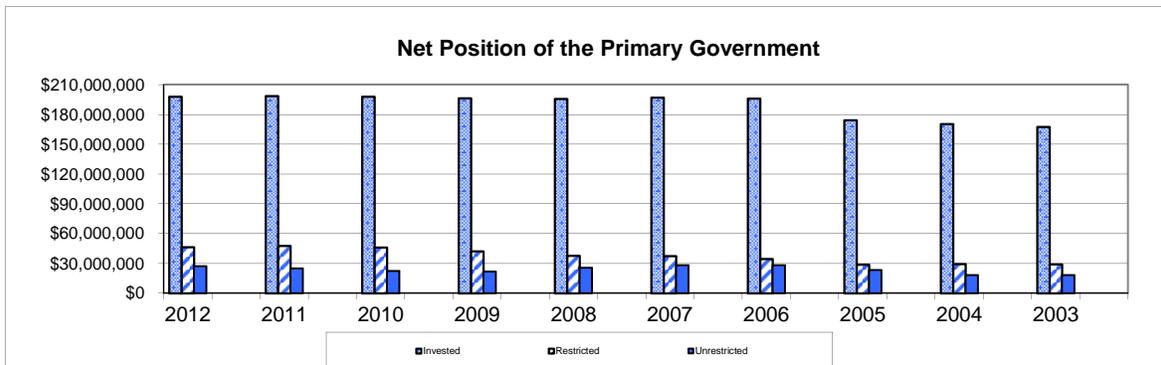


Table 1

	2008	2007	2006	2005	2004	2003
\$	163,111,804	\$ 165,113,516	\$ 164,438,033	\$ 143,641,608	\$ 140,777,336	\$ 140,915,845
	827,240	652,463	1,159,697	1,838,478	1,952,737	2,258,728
	103,871	220,268	150,295	161,038	176,125	171,592
	6,383,941	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
	2,623,522	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
	6,977,651	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
	1,398,556	1,241,918	1,075,592	903,930	747,466	615,258
	9,767,977	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
	3,774,501	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
	911,188	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
	-	-	-	-	-	-
	496,263	1,081,428	-	-	-	-
	1,687,644	980,816	-	-	-	-
	993,228	845,299	1,170,210	1,258,341	1,069,020	908,219
	1,042,738	-	-	-	-	-
	832,156	-	-	-	-	-
	-	-	-	-	-	-
	17,894,985	20,369,904	19,914,138	15,310,178	10,792,316	11,750,076
	<u>218,827,265</u>	<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>
	32,757,780	31,899,484	31,679,391	30,697,180	29,557,875	26,470,367
	<u>7,679,584</u>	<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>40,437,364</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>
	195,869,584	197,013,000	196,117,424	174,338,788	170,335,211	167,386,212
	827,240	652,463	1,159,697	1,838,478	1,952,737	2,258,728
	103,871	220,268	150,295	161,038	176,125	171,592
	6,383,941	8,015,969	8,688,916	6,852,554	6,585,627	6,777,090
	2,623,522	1,932,139	1,584,561	1,895,234	2,070,529	1,733,069
	6,977,651	7,360,580	6,739,981	5,553,500	6,748,499	5,961,835
	1,398,556	1,241,918	1,075,592	903,930	747,466	615,258
	9,767,977	8,985,598	7,895,019	5,616,634	5,858,865	6,481,083
	3,774,501	4,968,132	5,045,924	3,844,778	2,944,449	3,026,943
	911,188	1,057,789	1,036,451	1,025,237	1,386,417	1,102,944
	-	-	-	-	-	-
	496,263	1,081,428	-	-	-	-
	1,687,644	980,816	-	-	-	-
	993,228	845,299	1,170,210	1,258,341	1,069,020	908,219
	1,042,738	-	-	-	-	-
	832,156	-	-	-	-	-
	-	-	-	-	-	-
	25,574,569	28,068,045	28,024,435	23,208,614	18,131,286	18,345,161
\$	<u>259,264,629</u>	<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 POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2012	2011	2010	2009
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 5,484,197	\$ 5,393,021	\$ 5,151,677	\$ 5,210,389
Judicial	2,973,715	2,738,653	2,656,148	2,070,108
Public Safety	2,206,063	2,074,333	1,970,260	2,003,584
Public Works	1,427,794	1,609,381	1,491,723	1,288,905
Health	1,487,674	1,306,799	1,116,406	1,129,009
Human Services	4,633,527	3,995,605	3,821,310	5,490,535
Urban Redevelopment and				
Housing	256,977	847,207	2,959	4,630
Transportation	28,459	29,478	27,978	27,683
Subtotal Charges for Services	<u>18,498,406</u>	<u>17,994,477</u>	<u>16,238,461</u>	<u>17,224,843</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	30,579	12,731	37,899	23,650
Judicial	1,376,991	1,525,057	1,966,165	1,500,147
Public Safety	1,395,873	1,428,612	1,566,275	1,383,869
Intergovernmental	235,453	185,135	178,676	58,200
Public Works	5,440,991	5,887,915	5,709,201	5,767,228
Health	10,442,528	13,527,797	14,232,836	13,404,136
Intergovernmental	-	-	-	-
Human Services	11,142,515	11,712,694	12,736,836	17,857,183
Urban Redevelopment and Housing	1,034,510	303,837	1,166,508	1,818,752
Intergovernmental	-	-	-	-
Transportation	-	-	15,065	-
Intergovernmental (1)	-	-	-	-
Subtotal Operating Grants, Contributions, and Interest	<u>31,099,440</u>	<u>34,583,778</u>	<u>37,609,461</u>	<u>41,813,165</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	58,560	-
Public Safety	-	-	38,019	-
Public Works (2)	1,408,811	465,925	1,404,234	1,138,556
Health	-	-	-	-
Transportation	163,185	1,117,136	425,338	116,233
Subtotal Capital Grants, Contributions, and Interest	<u>1,571,996</u>	<u>1,583,061</u>	<u>1,926,151</u>	<u>1,254,789</u>
Total Governmental Activities				
Program Revenues.....	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,542,068	3,468,251	3,367,126	3,188,624
Water	2,721,405	2,527,082	2,577,710	2,406,358
Airport Fuel Operations (3)	372,397	237,175	-	-
Capital Grants, Contributions, and Interest:				
Sewer	140,029	939,458	67,950	1,088,880
Water	139,087	528,637	56,900	884,404
Total Business-Type Activities				
Program Revenues.....	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>
Total Primary Government Program Revenues.....	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</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

	2008	2007	2006	2005	2004	2003
\$	5,217,348	\$ 5,311,440	\$ 5,602,488	\$ 5,365,999	\$ 4,220,146	\$ 5,222,668
	1,997,878	1,932,762	1,903,912	1,820,144	2,001,258	1,878,737
	2,376,232	2,302,174	2,239,329	1,931,279	2,299,676	1,365,752
	1,458,693	1,472,976	1,364,924	1,501,550	1,551,850	1,434,052
	1,168,662	1,286,269	1,477,659	1,198,815	953,486	1,009,623
	3,709,786	3,485,979	3,312,629	2,602,938	2,752,399	3,324,976
	2,249	-	-	-	-	-
	19,706	26,337	8,668	-	793,264	116,087
	<u>15,950,554</u>	<u>15,817,937</u>	<u>15,909,609</u>	<u>14,420,725</u>	<u>14,572,079</u>	<u>14,351,895</u>
	18,477	149,504	116,527	27,274	909,531	1,017,063
	1,343,587	794,745	1,239,248	495,611	449,492	434,042
	1,477,505	1,493,917	1,515,569	1,378,207	2,443,818	1,089,318
	81,932	90,849	273,169	-	-	-
	5,895,707	5,946,561	5,773,630	4,851,200	5,793,615	5,130,861
	13,250,615	12,578,905	12,391,947	12,508,344	10,903,718	11,058,800
	-	-	100,255	-	-	-
	16,636,276	17,931,374	14,848,386	12,903,494	12,113,259	11,473,991
	749,991	93,998	198,364	38,197	22,646	346,872
	17,024	441,661	528,937	-	-	-
	-	-	-	-	-	-
	-	-	-	720,780	252,853	517,613
	<u>39,471,114</u>	<u>39,521,514</u>	<u>36,986,032</u>	<u>32,923,107</u>	<u>32,888,932</u>	<u>31,068,560</u>
	5,499	3,306	-	1,397,696	206,050	1,307,329
	10,000	-	-	-	-	35,000
	755,247	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
	<u>770,746</u>	<u>1,872,736</u>	<u>23,583,568</u>	<u>4,391,378</u>	<u>3,820,309</u>	<u>5,095,461</u>
	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
	3,142,127	2,990,359	3,024,489	2,901,606	2,609,247	2,439,518
	2,394,160	2,381,556	2,188,228	2,200,479	2,041,766	1,869,470
	-	-	-	-	-	-
	726,159	323,496	859,879	1,121,324	1,517,252	1,548,309
	643,590	331,248	677,538	902,899	1,064,042	1,205,164
	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
\$	<u>63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 11,753,812	\$ 10,615,697	\$ 11,632,207	\$ 10,807,064
Intergovernmental	1,523,966	1,706,046	1,635,496	1,815,829
Judicial	7,027,420	6,734,352	6,469,930	5,964,528
Public Safety	16,093,483	16,083,598	16,213,798	15,850,652
Intergovernmental	206,895	187,776	156,008	44,396
Public Works	12,017,653	11,255,450	11,200,993	10,922,058
Health	22,460,547	25,822,853	24,015,477	23,695,239
Intergovernmental	-	-	-	-
Human Services	23,307,695	22,064,098	21,510,978	26,811,254
Urban Redevelopment and Housing	955,113	835,485	1,358,860	358,921
Intergovernmental	496,220	197,158	269,026	353,036
Transportation	281,300	307,861	291,787	230,852
Intergovernmental (1)	-	-	-	-
Interest and Fiscal Charges	881,531	766,964	683,007	960,382
Total Governmental Activities Expenses.....	<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>
Business-Type Activities:				
Sewer	3,386,900	3,358,333	3,060,231	3,655,152
Water	3,243,844	2,843,133	2,948,260	2,843,308
Airport Fuel Operations (2)	393,174	208,204	-	-
Total Business-Type Activities Expenses.....	<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>
Total Primary Government Program Expenses.....	<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>
Net (Expense)/Revenue				
Governmental Activities	(45,835,793)	(42,416,022)	(39,663,494)	(37,521,414)
Business-Type Activities	<u>(108,932)</u>	<u>1,290,933</u>	<u>61,195</u>	<u>1,069,806</u>
Total Primary Government Net (Expense) Revenue	<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 11,923,640	\$ 11,025,250	\$ 10,028,288	\$ 8,748,759	\$ 10,206,147	\$ 9,492,488
1,863,467	1,663,570	1,463,123	-	-	-
5,538,194	5,231,509	4,871,510	4,466,402	4,444,334	5,015,660
15,425,818	13,779,703	13,073,012	11,945,218	12,492,107	12,505,036
116,172	76,173	273,767	-	-	-
11,328,723	11,069,718	10,266,746	10,280,770	10,568,677	9,967,532
24,730,141	22,645,962	21,380,824	19,041,502	17,762,238	16,332,991
-	-	143,082	-	-	-
27,517,647	26,104,959	22,717,970	20,007,148	17,689,090	19,733,675
102,906	309,404	153,037	263,569	480,921	118,036
111,049	360,171	241,963	-	-	-
219,451	271,899	231,077	216,466	184,618	234,284
-	-	-	2,050,150	2,288,812	2,034,816
1,020,192	1,102,165	1,157,748	1,177,427	1,118,473	998,291
<u>99,897,400</u>	<u>93,640,483</u>	<u>86,002,147</u>	<u>78,197,411</u>	<u>77,235,417</u>	<u>76,432,809</u>
3,424,048	3,591,749	3,091,816	3,082,582	2,788,141	2,713,123
2,803,331	2,838,938	2,638,192	2,511,231	2,230,436	2,224,401
-	-	-	-	-	-
<u>6,227,379</u>	<u>6,430,687</u>	<u>5,730,008</u>	<u>5,593,813</u>	<u>5,018,577</u>	<u>4,937,524</u>
<u>106,124,779</u>	<u>100,071,170</u>	<u>91,732,155</u>	<u>83,791,224</u>	<u>82,253,994</u>	<u>81,370,333</u>
(43,704,986)	(36,428,296)	(9,522,938)	(26,462,201)	(25,954,097)	(25,916,893)
<u>678,657</u>	<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>\$ (43,026,329)</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 POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 7,534,074	\$ 7,445,374	\$ 7,488,581	\$ 7,422,296
Public Works	1,268,388	1,252,904	1,230,093	1,208,984
Health	9,908,337	9,787,653	9,606,661	9,443,310
Human Services	4,312,867	4,297,937	4,622,499	1,246,085
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,187,728	1,104,112	1,102,603	998,710
Lodging Tax Levied for Public Works	170,629	153,746	138,741	146,067
Sales Taxes Levied for				
General Purposes	17,756,930	16,874,160	16,403,143	11,778,248
Grants and Entitlements Not				
Restricted to Specific Programs.....	3,362,693	3,078,536	3,899,214	3,563,293
Unrestricted Interest	459,007	473,819	715,339	930,709
Unrestricted Contributions	-	-	-	-
Other	871,167	901,639	616,545	630,064
Total Governmental Activities.....	<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	6,162
Unrestricted Interest	12,995	33,619	65,586	74,584
Gain on Sale of Capital Assets	4,095	-	-	-
Other	34,218	79,816	36,505	33,193
Total Business-Type Activities.....	<u>51,308</u>	<u>113,435</u>	<u>102,091</u>	<u>113,939</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>46,883,128</u>	<u>45,483,315</u>	<u>45,925,510</u>	<u>37,481,705</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	996,027	2,953,858	6,159,925	(153,648)
Business-Type Activities.....	(57,624)	1,404,368	163,286	1,183,745
Total Primary Government Increase (Decrease) Before Transfers.....	<u>938,403</u>	<u>4,358,226</u>	<u>6,323,211</u>	<u>1,030,097</u>
Transfer In (Out)				
Governmental Activities.....	-	(148,237)	-	-
Business-Type Activities.....	-	148,237	-	-
Increase (Decrease) After Transfers				
Governmental Activities.....	996,027	2,805,621	6,159,925	(153,648)
Business-Type Activities.....	(57,624)	1,552,605	163,286	1,183,745
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 938,403</u>	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>

(Continued)

Table 2

	2008	2007	2006	2005	2004	2003
\$	7,416,439	\$ 6,975,248	\$ 7,056,521	\$ 6,879,835	\$ 5,665,705	\$ 5,805,645
	1,202,570	1,219,981	1,247,649	1,226,720	933,884	962,700
	9,405,308	9,533,648	10,079,390	5,211,046	4,672,387	4,837,807
	1,199,964	1,219,980	1,258,335	1,240,542	9,238	-
	1,289,127	1,691,770	2,244,349	1,301,942	-	-
	172,529	163,708	158,343	135,079	152,643	151,972
	11,721,134	11,412,139	11,187,994	10,892,767	10,435,686	10,040,853
	3,696,906	3,663,927	3,494,400	3,476,193	3,342,887	3,669,640
	2,748,397	3,772,460	3,120,995	1,699,686	774,154	810,108
	-	-	-	-	5,514	590,000
	854,058	702,437	629,269	1,190,515	850,474	753,346
	<u>39,706,432</u>	<u>40,355,298</u>	<u>40,477,245</u>	<u>33,254,325</u>	<u>26,842,572</u>	<u>27,622,071</u>
	-	-	-	-	-	-
	143,701	193,689	216,650	141,679	128,949	190,508
	-	4,000	-	-	1,848	-
	17,381	14,276	296	24,597	5,095	802
	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>	<u>166,276</u>	<u>135,892</u>	<u>191,310</u>
	39,867,514	40,567,263	40,694,191	33,420,601	26,978,464	27,813,381
	(3,998,554)	3,927,002	30,954,307	6,792,124	888,475	1,705,178
	839,739	(192,063)	1,237,072	1,698,771	2,349,622	2,316,247
	<u>(3,158,815)</u>	<u>3,734,939</u>	<u>32,191,379</u>	<u>8,490,895</u>	<u>3,238,097</u>	<u>4,021,425</u>
	-	-	43,000	-	(1,481,771)	-
	-	-	(43,000)	-	1,481,771	-
	(3,998,554)	3,927,002	30,997,307	6,792,124	(593,296)	1,705,178
	839,739	(192,063)	1,194,072	1,698,771	3,831,393	2,316,247
\$	<u>(3,158,815)</u>	<u>\$ 3,734,939</u>	<u>\$ 32,191,379</u>	<u>\$ 8,490,895</u>	<u>\$ 3,238,097</u>	<u>\$ 4,021,425</u>

Fairfield County, Ohio

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

<i>Function/Program:</i>	2012	2011	2010	2009
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 5,514,776	\$ 5,405,752	\$ 5,248,136	\$ 5,234,039
Judicial	4,350,706	4,263,710	4,622,313	3,570,255
Public Safety.....	3,601,936	3,502,945	3,574,554	3,387,453
Intergovernmental	235,453	185,135	178,676	58,200
Public Works	8,277,596	7,963,221	8,605,158	8,194,689
Health	11,930,202	14,834,596	15,349,242	14,533,145
Intergovernmental	-	-	-	-
Human Services	15,776,042	15,708,299	16,558,146	23,347,718
Urban Redevelopment and Housing	1,291,487	1,151,044	1,169,467	1,823,382
Intergovernmental	-	-	-	-
Transportation	191,644	1,146,614	468,381	143,916
Intergovernmental (1)	-	-	-	-
Total Governmental Activities	51,169,842	54,161,316	55,774,073	60,292,797
Business-Type Activities:				
Sewer.....	3,682,097	4,407,709	3,435,076	4,277,504
Water.....	2,860,492	3,055,719	2,634,610	3,290,762
Airport Fuel Operations (2).....	372,397	237,175	-	-
Total Business-Type Activities:	6,914,986	7,700,603	6,069,686	7,568,266
Total Primary Government.....	\$ 58,084,828	\$ 61,861,919	\$ 61,843,759	\$ 67,861,063

(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

	2008	2007	2006	2005	2004	2003
\$	5,241,324	\$ 5,464,250	\$ 5,719,015	\$ 6,790,969	\$ 5,335,727	\$ 7,547,060
	3,341,465	2,727,507	3,143,160	2,315,755	2,450,750	2,312,779
	3,863,737	3,796,091	3,754,898	3,309,486	4,743,494	2,490,070
	81,932	90,849	273,169	-	-	-
	8,109,647	8,913,882	30,537,028	9,061,911	10,279,552	10,153,339
	14,419,277	14,113,517	13,869,606	13,707,159	12,337,204	12,085,060
	-	-	100,255	-	-	-
	20,346,062	21,417,353	18,161,015	15,506,432	14,865,658	14,798,967
	752,240	93,998	198,364	38,197	22,646	346,872
	17,024	441,661	528,937	-	-	-
	19,706	153,079	193,762	284,521	993,436	264,156
	-	-	-	720,780	252,853	517,613
	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>	<u>51,281,320</u>	<u>50,515,916</u>
	3,868,286	3,313,855	3,884,368	4,022,930	4,126,499	3,987,827
	3,037,750	2,712,804	2,865,766	3,103,378	3,105,808	3,074,634
	-	-	-	-	-	-
	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>	<u>7,232,307</u>	<u>7,062,461</u>
\$	<u>63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>	<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

Fairfield County, Ohio

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund:				
Nonspendable.....	\$ 2,712,453	\$ 1,778,218	\$ 1,637,186	\$ -
Restricted.....	-	-	-	-
Committed.....	732,367	348,551	169,099	-
Assigned.....	8,068,619	6,604,540	7,495,479	-
Unassigned.....	7,559,911	7,318,500	4,940,884	-
Reserved.....	-	-	-	1,235,917
Unreserved.....	-	-	-	9,830,204
Total General Fund.....	<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 490,702	\$ 764,436	\$ 1,010,923	\$ -
Restricted.....	35,867,403	35,393,317	33,611,138	-
Committed.....	1,139,978	1,957,384	1,559,668	-
Assigned.....	151,373	159,691	404,133	-
Unassigned (Deficit).....	(1,500,587)	(1,655,757)	(1,483,159)	-
Reserved.....	-	-	-	4,777,521
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	27,870,875
Debt Service Funds.....	-	-	-	536,102
Capital Projects Funds (Deficit).....	-	-	-	1,172,227
Total All Other Governmental Funds.....	<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>
Total Governmental Funds.....	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>

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

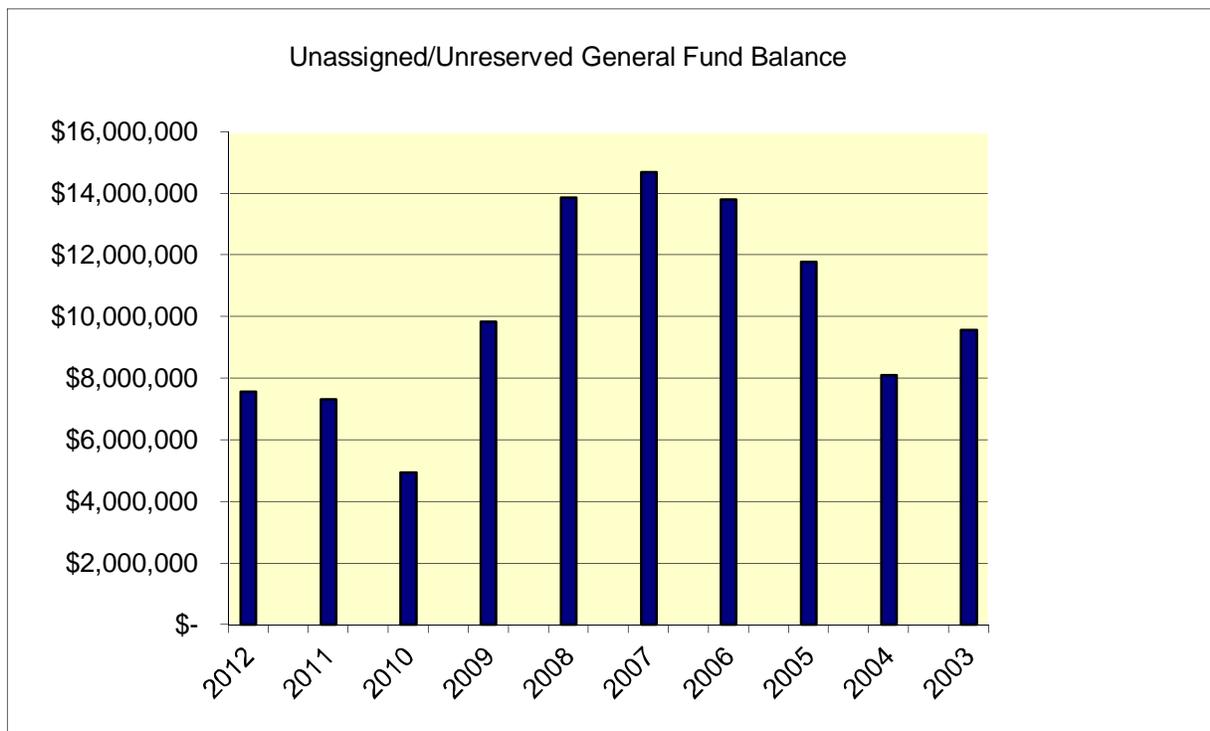


Table 4

2008	2007	2006	2005	2004	2003
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,844,284	2,043,170	1,431,109	909,277	837,679	1,335,868
<u>13,860,629</u>	<u>14,686,250</u>	<u>13,813,079</u>	<u>11,787,007</u>	<u>8,113,599</u>	<u>9,574,256</u>
<u>15,704,913</u>	<u>16,729,420</u>	<u>15,244,188</u>	<u>12,696,284</u>	<u>8,951,278</u>	<u>10,910,124</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,450,359	4,072,015	3,211,449	3,699,827	2,835,155	4,119,624
25,538,852	24,857,914	23,301,557	17,385,428	18,291,709	16,659,055
629,638	770,551	605,892	569,371	624,820	403,015
<u>1,403,544</u>	<u>1,346,381</u>	<u>2,077,891</u>	<u>(1,136,668)</u>	<u>758,370</u>	<u>601,389</u>
<u>31,022,393</u>	<u>31,046,861</u>	<u>29,196,789</u>	<u>20,517,958</u>	<u>22,510,054</u>	<u>21,783,083</u>
<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>	<u>\$ 31,461,332</u>	<u>\$ 32,693,207</u>

Fairfield County, Ohio

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

	2012	2011	2010	2009
REVENUES				
Property Taxes.....	\$ 23,055,855	\$ 22,649,542	\$ 22,224,992	\$ 18,909,608
Permissive Real Property Transfer Taxes.....	1,187,728	1,104,112	1,102,603	998,710
Lodging Taxes.....	170,629	156,022	136,465	146,067
Sales Taxes.....	17,755,038	16,824,829	15,898,127	11,786,428
Charges for Services.....	15,647,868	14,131,437	13,566,309	14,432,844
Licenses and Permits.....	459,340	467,265	459,658	471,322
Permissive Motor Vehicle License Tax.....	1,118,554	1,104,776	1,105,986	1,083,036
Fines and Forfeitures.....	276,152	294,501	369,437	279,193
Intergovernmental.....	36,951,993	39,734,038	43,896,829	44,864,648
Special Assessments.....	481,580	318,100	375,502	465,379
Housing Rehabilitation.....	232,413	845,548	-	-
Interest.....	564,015	627,821	944,193	1,026,526
Rent.....	640,240	713,381	749,156	566,691
Donations.....	46,790	53,930	87,385	91,636
Other.....	744,780	911,487	611,974	628,939
Total Revenues.....	<u>99,332,975</u>	<u>99,936,789</u>	<u>101,528,616</u>	<u>95,751,027</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	11,491,091	10,143,234	11,027,554	10,276,743
Judicial	6,911,384	6,618,875	6,454,113	5,876,583
Public Safety	15,932,082	15,866,574	15,900,800	15,612,222
Public Works	8,084,412	8,458,971	9,150,269	7,418,963
Health	22,409,743	25,789,011	24,221,277	23,610,364
Human Services	22,935,793	21,706,586	21,402,599	26,512,877
Urban Redevelopment and Housing	955,113	835,485	1,358,860	358,921
Transportation	140,664	108,855	92,781	145,874
Other	10,881	21,898	59,696	58,686
Intergovernmental.....	2,227,081	2,130,719	2,060,530	2,213,261
Capital Outlay.....	3,371,163	2,465,195	2,978,737	3,165,621
Debt Service:				
Principal Retirement	1,868,581	1,839,678	3,350,055	1,578,387
Interest and Fiscal Charges	597,205	710,722	690,510	960,679
Issuance Costs	46,786	-	152,027	-
Total Expenditures.....	<u>96,981,979</u>	<u>96,695,803</u>	<u>98,899,808</u>	<u>97,789,181</u>
Excess of Revenues Over (Under) Expenditures.....	<u>2,350,996</u>	<u>3,240,986</u>	<u>2,628,808</u>	<u>(2,038,154)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	16,601	67,275	94,969	36,338
Inception of Capital Lease.....	120,805	45,000	939,182	12,828
Notes Issued.....	-	-	-	-
Loans Received.....	15,828	10,268	101,101	684,528
Special Assessments Bonds Received.....	-	-	-	-
Refunding Bonds Issued.....	2,685,000	-	10,535,000	-
General Obligation Bonds Issued.....	-	-	-	-
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	1,390,000
Current Refunding of Bond Anticipation Note.....	-	-	-	(1,390,000)
Premium on Refunding Bonds.....	100,428	-	340,091	-
Premium on Bonds.....	-	-	-	-
Discount on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	(2,736,319)	-	(10,716,646)	-
Transfers In.....	4,888,884	4,393,330	5,750,294	6,484,017
Transfers Out.....	(4,888,884)	(4,433,330)	(5,750,294)	(6,484,017)
Total Other Financing Sources (Uses).....	<u>202,343</u>	<u>82,543</u>	<u>1,293,697</u>	<u>733,694</u>
Net Change in Fund Balances.....	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.8%	2.8%	4.6%	2.8%

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

Table 5

2008	2007	2006	2005	2004	2003
\$ 19,099,538	\$ 18,943,143	\$ 19,235,471	\$ 14,047,233	\$ 11,564,883	\$ 11,592,210
1,289,127	1,691,770	2,244,349	1,301,942	-	-
172,529	167,674	157,635	134,719	157,067	144,650
11,682,312	11,444,458	11,011,732	10,863,623	10,339,538	9,978,566
13,265,367	12,794,070	12,904,506	11,443,068	11,380,449	11,260,956
486,760	407,148	354,008	341,418	312,767	266,537
1,077,623	1,078,219	1,065,557	1,043,178	1,029,050	996,516
268,201	310,210	387,317	392,966	460,660	480,196
44,205,958	43,743,164	43,917,447	39,321,004	38,702,542	37,730,470
425,017	436,663	455,333	518,377	352,028	344,343
-	-	-	-	-	-
3,069,001	3,923,793	3,145,388	1,788,639	862,565	988,185
918,449	876,798	1,041,168	982,115	950,776	950,953
42,108	92,318	20,264	25,986	92,568	33,745
847,523	709,090	654,021	1,133,291	855,408	742,845
96,849,513	96,618,518	96,594,196	83,337,559	77,060,301	75,510,172
10,378,732	9,870,745	9,432,808	8,336,858	9,656,646	9,159,276
5,406,384	5,090,548	4,845,489	4,330,643	4,546,465	5,015,337
15,083,292	13,224,689	12,861,129	11,767,637	12,989,646	12,431,906
8,453,557	7,747,435	7,104,435	7,389,359	7,365,280	7,695,997
24,475,257	22,670,081	21,161,528	18,685,165	17,631,840	16,364,307
27,217,704	25,401,495	22,297,207	19,697,211	17,584,058	19,856,756
102,906	309,404	153,037	195,456	480,921	118,036
109,766	110,308	93,137	70,585	101,090	147,818
198,310	250,919	51,577	5,974	8,345	230,384
2,090,688	2,099,914	2,121,935	2,050,150	2,288,812	2,520,483
2,405,560	3,915,713	4,466,931	6,528,257	3,528,240	11,146,471
1,644,471	1,670,628	1,622,521	1,710,638	8,767,516	12,309,709
1,017,971	1,091,222	1,158,976	1,185,467	1,154,335	1,053,482
33,537	-	-	-	131,475	202,863
98,618,135	93,453,101	87,370,710	81,953,400	86,234,669	98,252,825
(1,768,622)	3,165,417	9,223,486	1,384,159	(9,174,368)	(22,742,653)
208,499	157,359	109,594	22,954	246,246	35,115
86,628	12,528	850,655	345,797	223,287	838,716
-	-	-	-	2,850,000	5,100,000
-	-	-	-	650,693	517,000
-	-	-	-	1,468,715	-
1,895,000	-	-	-	-	-
-	-	-	-	3,815,000	9,255,000
390,000	1,000,000	1,000,000	-	-	-
1,000,000	-	-	-	-	-
(1,000,000)	(1,000,000)	-	-	-	-
31,087	-	-	-	-	-
-	-	-	-	177,388	324,543
-	-	-	-	(7,065)	-
(1,891,567)	-	-	-	-	-
5,413,909	5,997,333	6,538,792	5,233,569	4,858,914	6,188,556
(5,413,909)	(5,997,333)	(6,495,792)	(5,233,569)	(6,340,685)	(6,188,556)
719,647	169,887	2,003,249	368,751	7,942,493	16,070,374
\$ (1,048,975)	\$ 3,335,304	\$ 11,226,735	\$ 1,752,910	\$ (1,231,875)	\$ (6,672,279)
2.9%	3.2%	3.5%	4.0%	12.5%	16.4%

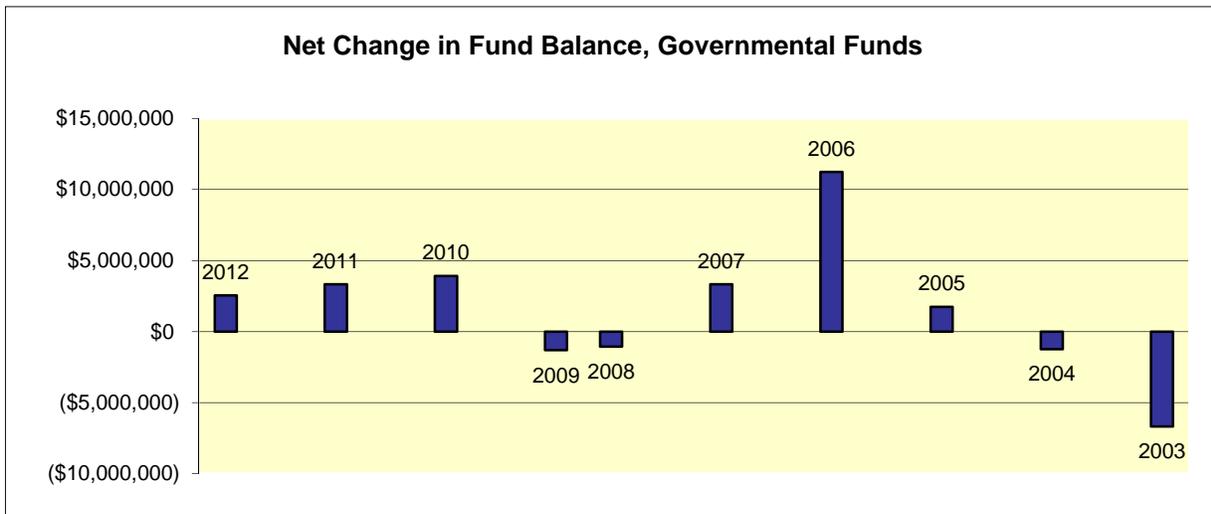
(continued)

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>2012 (1)</u>	<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380
Commercial/Industrial/Public Utility/Mineral.....	480,427,910	482,005,980	489,553,900	496,380,310
Assessed Valuation.....	3,082,027,140	3,075,108,290	3,136,058,990	3,124,218,690
Estimated True Value	8,805,791,829	8,786,023,686	8,960,168,543	8,926,339,114
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	182,338,910	209,969,510	104,533,750	98,167,860
Estimated True Value	729,355,640	839,878,040	418,135,000	392,671,440
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	1,889,870	3,759,920
Estimated True Value	-	-	37,797,400	37,599,200
<u>Total</u>				
Assessed Valuation.....	3,264,366,050	3,285,077,800	3,242,482,610	3,226,146,470
Estimated True Value	9,535,147,469	9,625,901,726	9,416,100,943	9,356,609,754
Assessed Value Ratio.....	34.24%	34.13%	34.44%	34.48%
Weighted Average Tax Rate.....	\$ 7.95	\$ 7.96	\$ 7.85	\$ 6.75

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

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

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

Source: Fairfield County Auditor's Office

Table 6

2008	2007	2006	2005	2004	2003
\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710	\$ 1,953,415,780	\$ 1,875,365,030
505,551,190	428,477,060	414,445,720	415,669,580	382,163,710	379,922,290
3,099,252,490	2,797,269,060	2,710,651,260	2,622,389,290	2,335,579,490	2,255,287,320
8,855,007,114	7,992,197,314	7,744,717,886	7,492,540,829	6,673,084,257	6,443,678,057
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
39,963,057	79,597,464	104,518,635	131,234,443	138,685,493	146,455,872
639,408,912	636,779,712	557,432,720	524,937,772	554,741,972	585,823,488
3,235,253,597	2,981,309,174	2,920,363,325	2,858,339,533	2,573,928,453	2,496,936,182
9,878,568,226	9,046,747,626	8,722,924,326	8,436,341,801	7,626,480,109	7,410,273,505
32.75%	32.95%	33.48%	33.88%	33.75%	33.70%
\$ 6.73	\$ 7.10	\$ 7.12	\$ 5.48	\$ 5.15	\$ 5.17

Fairfield County, Ohio

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

	2012	2011	2010	2009
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.710142	0.709685	0.691269	0.690733
Commercial/Industrial/Public Utility/Mineral Real.....	0.687857	0.687598	0.676855	0.655152
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.....	0.798266	0.797753	0.777050	0.776447
Commercial/Industrial/Public Utility/Mineral Real.....	0.778283	0.777989	0.765834	0.741278
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.....	1.893712	1.892494	1.843384	1.841954
Commercial/Industrial/Public Utility/Mineral Real.....	1.834286	1.833594	1.804946	1.747072
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.433554	0.433275	0.422032	0.421704
Commercial/Industrial/Public Utility/Mineral Real.....	0.433823	0.433660	0.426884	0.413196
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.421704
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.413196
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.500000
2009 Senior Services.....				
Residential/Agricultural Real.....	0.500000	0.500000	0.500000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.500000	0.000000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.000000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	1.000000	1.000000	1.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	1.000000	0.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	5.335674	5.333207	5.233735	4.152542
Commercial/Industrial/Public Utility/Mineral Real.....	5.234249	5.232841	5.174519	3.969894
General Business/Public Utility Personal.....	5.950000	5.950000	5.950000	4.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.935674	7.933207	7.833735	6.752542
Commercial/Industrial/Public Utility/Mineral Real.....	7.834249	7.832841	7.774519	6.569894
General Business/Public Utility Personal.....	8.550000	8.550000	8.550000	7.550000
Total Direct Rate	8.550000	8.550000	8.550000	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

2008	2007	2006	2005	2004	2003
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.691831	0.742134	0.744773	0.124711	0.136181	0.137340
0.625151	0.742289	0.750000	0.170911	0.183739	0.182124
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.000000	0.000000	0.403775	0.440910	0.444665
0.000000	0.000000	0.000000	0.475595	0.511293	0.506800
0.000000	0.000000	0.000000	1.000000	1.000000	1.000000
0.777682	0.834227	0.837193	0.843068	0.920605	0.928445
0.707333	0.839870	0.848594	0.834376	0.897004	0.889122
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.000000	0.000000	0.000000	0.380920	0.415953	0.419495
0.000000	0.000000	0.000000	0.414786	0.445920	0.442002
0.000000	0.000000	0.000000	1.000000	1.000000	1.000000
1.844882	1.979024	1.986062	0.000000	0.000000	0.000000
1.667068	1.979438	2.000000	0.000000	0.000000	0.000000
2.000000	2.000000	2.000000	0.000000	0.000000	0.000000
0.422375	0.453086	0.454697	0.457888	0.422825	0.426426
0.394275	0.468153	0.473016	0.465090	0.406728	0.403154
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.422375	0.453086	0.454697	0.457888	0.000000	0.000000
0.394275	0.468153	0.473016	0.465090	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.159145	4.461557	4.477422	2.668250	2.336474	2.356371
3.788102	4.497903	4.544626	2.825848	2.444684	2.423202
4.950000	4.950000	4.950000	4.950000	4.450000	4.450000
6.759145	7.061557	7.077422	5.268250	4.936474	4.956371
6.388102	7.097903	7.144626	5.425848	5.044684	5.023202
7.550000	7.550000	7.550000	7.550000	7.050000	7.050000
7.550000	7.550000	7.550000	7.550000	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)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
<u>Townships</u>				
Amanda Township.....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	0.300000	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	4.974812	4.974554	4.929339	4.922102
Commercial/Industrial/Public Utility/Mineral Real.....	4.789272	4.888141	4.880626	4.880626
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.636376	2.636242	2.598879	2.593120
Commercial/Industrial/Public Utility/Mineral Real.....	2.515184	2.593535	2.586028	2.586028
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.299926	14.283912	14.239190	14.095463
Commercial/Industrial/Public Utility/Mineral Real.....	14.307100	14.388861	14.512522	14.420928
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	18.050000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.803360	9.790676	9.747724	9.605296
Commercial/Industrial/Public Utility/Mineral Real.....	9.667128	9.750671	9.850833	9.759239
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	13.150000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.057388	7.059106	7.152974	7.148947
Commercial/Industrial/Public Utility/Mineral Real.....	6.364707	6.364707	6.369730	6.460181
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.366100	2.366594	2.390197	2.389213
Commercial/Industrial/Public Utility/Mineral Real.....	2.114255	2.114255	2.117492	2.135718
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.973182	8.968385	8.922016	8.926044
Commercial/Industrial/Public Utility/Mineral Real.....	8.122104	8.036729	8.033363	8.018307
General Business/Public Utility Personal.....	11.100000	11.100000	11.200000	11.200000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.376627	6.372749	6.343304	6.346492
Commercial/Industrial/Public Utility/Mineral Real.....	5.628833	5.554614	5.564814	5.551007
General Business/Public Utility Personal.....	8.200000	8.200000	8.300000	8.300000

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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

2008	2007	2006	2005	2004	2003
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
4.924025	5.215149	5.217581	5.217553	5.390136	5.403769
4.837376	5.039577	4.990753	4.958303	5.193981	5.189169
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.594641	2.828565	2.830481	2.830477	2.971048	2.981871
2.551850	2.716469	2.677909	2.652289	2.845605	2.842267
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.068031	14.554398	14.589714	14.752821	13.316081	11.396656
14.384099	14.969594	14.949982	15.091833	13.408065	11.540086
18.050000	18.050000	18.050000	18.050000	15.300000	15.300000
9.584200	9.964925	9.995606	10.132160	8.428798	8.514524
9.739303	10.322206	10.305276	10.423382	8.524340	8.549190
13.150000	13.150000	13.150000	13.150000	10.400000	10.400000
7.145670	7.580232	7.602642	6.879908	7.219988	7.234855
6.447309	7.418270	7.441282	6.593288	6.984418	7.041421
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.388092	2.526471	2.532947	2.535343	2.659947	2.665252
2.133047	2.412292	2.416343	2.420160	2.564181	2.579039
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.005258	9.441880	9.359381	10.274688	9.038037	9.068726
7.522655	8.487836	8.550876	9.252673	7.997627	7.979438
11.200000	11.200000	11.100000	13.100000	12.200000	12.200000
6.415492	6.803977	6.719366	7.612152	6.310383	6.336928
5.119608	5.970040	6.012035	6.716641	5.399716	5.383713
8.300000	8.300000	8.200000	10.200000	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)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.190158	4.192190	4.167146	4.169288
Commercial/Industrial/Public Utility/Mineral Real.....	3.647826	3.648302	3.648984	3.652106
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.190158	2.192190	2.167146	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.647826	1.648302	1.648984	0.000000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	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.....	3.315125	3.321045	3.346913	3.346613
Commercial/Industrial/Public Utility/Mineral Real.....	4.071595	4.071595	4.071595	4.071595
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.122677	8.120164	8.022352	8.018026
Commercial/Industrial/Public Utility/Mineral Real.....	8.318491	8.318491	8.266846	8.261125
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.922677	5.920164	5.822532	5.818026
Commercial/Industrial/Public Utility/Mineral Real.....	6.118491	6.118491	6.066846	6.061125
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	7.304674	7.318091	7.295379	7.288458
Commercial/Industrial/Public Utility/Mineral Real.....	7.553969	7.574387	7.574387	6.059996
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.204674	5.218081	5.195379	5.188458
Commercial/Industrial/Public Utility/Mineral Real.....	5.453969	5.474387	5.474387	3.959996
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.761288	13.745390	13.733046	13.695362
Commercial/Industrial/Public Utility/Mineral Real.....	13.061929	13.088010	13.290248	13.350822
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	6.047586	6.040110	5.996542	5.979778
Commercial/Industrial/Public Utility/Mineral Real.....	5.486339	5.512420	5.709656	5.770230
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2008	2007	2006	2005	2004	2003
4.169116	4.316884	4.318276	4.324116	4.451994	4.463132
3.617240	3.856736	3.855640	3.853046	3.946182	3.957570
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
3.350923	3.475945	3.483750	3.489623	3.562930	3.567135
4.070963	3.902308	3.904450	3.904450	4.075165	4.076165
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.019557	8.473819	6.496145	8.134695	8.585046	7.571630
8.026111	8.315886	6.325852	7.719336	8.053496	7.166247
9.100000	9.100000	7.100000	9.100000	9.100000	9.100000
5.819557	6.273819	4.296145	5.934695	6.385046	5.371630
5.826111	6.115886	4.125852	5.519336	5.853496	4.966247
6.900000	6.900000	4.900000	6.900000	6.900000	6.900000
7.278976	4.747937	4.761642	4.758543	4.956316	4.970370
6.057437	4.498550	4.499021	4.225171	4.346938	4.346938
9.000000	6.000000	6.000000	6.000000	6.000000	6.000000
5.178976	2.647937	2.661642	2.658543	2.856316	2.870370
3.957437	2.398550	2.399021	2.125171	2.246938	2.246938
6.900000	3.900000	3.900000	3.900000	3.900000	3.900000
13.689862	13.961575	13.357674	13.383088	12.657826	12.328265
13.217163	14.646864	14.298359	14.433868	11.865108	10.799680
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.976668	6.292099	5.661472	5.671014	5.730572	5.743811
5.646901	6.585686	6.203875	6.233868	5.681086	5.681086
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.391960	9.380260	9.066401	9.064177
Commercial/Industrial/Public Utility/Mineral Real.....	8.672694	8.527467	8.255080	8.166813
General Business/Public Utility Personal.....	14.050000	14.050000	14.050000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.691960	7.680260	7.366401	7.364177
Commercial/Industrial/Public Utility/Mineral Real.....	6.972694	6.827467	6.555080	6.466813
General Business/Public Utility Personal.....	12.350000	12.350000	12.350000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	8.107080	8.120068	8.075145	8.076648
Commercial/Industrial/Public Utility/Mineral Real.....	8.389763	8.389880	8.391010	8.340314
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.907080	5.920068	5.875145	5.876648
Commercial/Industrial/Public Utility/Mineral Real.....	6.189763	6.189880	6.169101	6.140314
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.645399	22.645815	22.760159	22.854633
Commercial/Industrial/Public Utility/Mineral Real.....	22.541833	22.639013	22.784472	22.952486
General Business/Public Utility Personal.....	37.800000	37.800000	37.900000	38.000000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	23.995560	24.598597	24.168456	24.145436
Commercial/Industrial/Public Utility/Mineral Real.....	23.923797	24.784120	24.632566	24.594358
General Business/Public Utility Personal.....	47.700000	48.300000	48.200000	48.200000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	25.502409	25.484396	25.800025	20.000025
Commercial/Industrial/Public Utility/Mineral Real.....	28.322882	28.046635	28.150377	22.101563
General Business/Public Utility Personal.....	47.700000	47.700000	48.100000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	50.855637	48.024174	47.415428	32.579522
Commercial/Industrial/Public Utility/Mineral Real.....	53.130895	52.200293	49.548848	34.282201
General Business/Public Utility Personal.....	79.030000	78.060000	77.650000	62.830000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.896277	23.945237	23.817316	23.789187
Commercial/Industrial/Public Utility/Mineral Real.....	25.174160	25.231854	25.425493	24.213256
General Business/Public Utility Personal.....	45.100000	45.100000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	21.779136	21.763876	21.155928	21.133776
Commercial/Industrial/Public Utility/Mineral Real.....	24.737130	25.128491	25.040918	24.184324
General Business/Public Utility Personal.....	64.600000	64.600000	64.600000	64.600000

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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

2008	2007	2006	2005	2004	2003
8.874830	9.278948	9.310399	9.175531	9.907761	10.046459
7.815701	9.238961	9.436581	8.915380	9.452246	9.442057
13.850000	13.850000	13.850000	13.650000	13.650000	13.650000
7.174830	7.578948	7.610399	7.675531	8.407761	8.546459
6.115701	7.538961	7.736581	7.415380	7.952246	7.942057
12.150000	12.150000	12.150000	12.150000	12.150000	12.150000
7.783150	8.481112	5.486792	5.299553	5.443998	4.949195
8.101270	8.466850	5.476934	5.208895	5.351296	4.794356
8.600000	8.600000	5.600000	5.600000	5.600000	5.600000
5.583150	6.281112	3.286792	3.099553	3.243998	2.749195
5.901270	6.266850	3.276934	3.008895	3.151296	2.594356
6.400000	6.400000	3.400000	3.400000	3.400000	3.400000
22.955194	23.287606	23.589678	23.689296	24.221701	26.423358
22.843236	23.209892	23.519981	23.630594	24.296911	26.396043
38.100000	38.400000	38.700000	38.800000	39.300000	42.300000
24.142347	24.479106	24.782440	24.779566	24.802988	24.804717
24.090879	24.692908	24.833133	24.705364	25.311468	24.965955
48.200000	48.500000	48.800000	48.800000	48.800000	48.800000
20.000020	20.000008	20.000014	20.000005	20.000008	20.000013
20.000033	20.092563	20.000035	20.000030	20.534342	20.538894
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
30.950742	31.337125	31.367616	32.966715	33.787692	33.942596
33.516497	33.551204	33.645047	34.949623	33.750836	35.240553
61.150000	61.150000	61.150000	60.900000	60.950000	61.100000
23.791375	24.187764	24.693592	24.900474	21.885453	21.893329
23.665475	24.657256	25.188182	24.892200	22.237930	22.237910
45.100000	45.400000	45.900000	46.100000	43.000000	43.000000
21.143582	26.449314	26.397391	26.506914	24.360133	24.453313
23.423404	30.531064	30.490806	30.253593	28.360542	28.501603
64.600000	68.500000	68.400000	68.400000	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)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.969768	27.379386	27.445049	27.811556
Commercial/Industrial/Public Utility/Mineral Real.....	28.690926	28.090926	28.224190	28.328663
General Business/Public Utility Personal.....	45.600000	45.000000	45.100000	45.500000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.275899	24.453389	24.407539	24.405560
Commercial/Industrial/Public Utility/Mineral Real.....	25.288814	25.620891	25.631579	25.794949
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	47.688395	42.555875	40.828533	40.400605
Commercial/Industrial/Public Utility/Mineral Real.....	46.719990	41.097131	40.291587	39.210458
General Business/Public Utility Personal.....	85.900000	80.820000	80.250000	79.850000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	46.463281	43.004365	36.261671	37.014480
Commercial/Industrial/Public Utility/Mineral Real.....	50.606261	48.140542	41.487654	42.076495
General Business/Public Utility Personal.....	70.700000	70.450000	63.800000	64.600000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	34.713634	34.016025	31.725742	30.492941
Commercial/Industrial/Public Utility/Mineral Real.....	33.805000	34.219261	32.025943	30.488216
General Business/Public Utility Personal.....	38.580000	38.620000	36.410000	36.390000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.100012	29.104783	29.143890	29.100012
Commercial/Industrial/Public Utility/Mineral Real.....	29.685102	29.254863	29.338785	29.100012
General Business/Public Utility Personal.....	31.800000	31.800000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.800008	25.800008	26.324147	26.100008
Commercial/Industrial/Public Utility/Mineral Real.....	25.811650	25.812112	26.417310	26.153046
General Business/Public Utility Personal.....	33.700000	33.700000	34.200000	34.000000
Eastland Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.540000	2.520000	2.500000	2.500000
Commercial/Industrial/Public Utility/Mineral Real.....	2.540000	2.520000	2.500000	2.500000
General Business/Public Utility Personal.....	2.540000	2.520000	2.500000	2.500000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.378536	3.398565	3.395371	2.000002
Commercial/Industrial/Public Utility/Mineral Real.....	3.455814	3.420809	3.422682	2.004351
General Business/Public Utility Personal.....	4.600000	4.600000	4.600000	3.200000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
25.561595	25.995747	26.197843	26.199478	26.234122	27.119027
25.571924	26.200059	26.399385	26.203841	26.893427	27.873598
43.400000	43.800000	44.000000	44.000000	44.000000	45.200000
24.568362	24.998210	24.986193	25.466108	25.443069	25.503672
25.525307	25.897418	25.915909	26.943244	27.205453	27.177065
35.300000	35.720000	35.720000	35.720000	35.720000	35.720000
40.924329	40.400316	36.794741	37.401946	40.212664	32.687411
38.406104	41.717053	38.656987	38.292281	40.203231	31.665967
80.350000	80.750000	77.050000	77.500000	78.000000	70.100000
30.293338	30.523603	30.526988	32.700078	31.365681	31.405275
36.842211	36.964515	36.717145	39.446888	37.316063	37.190146
58.000000	58.200000	58.200000	58.530000	57.110000	57.100000
31.299473	31.389303	33.768420	26.842760	25.964317	26.173479
31.320111	31.401724	33.786995	27.074743	26.200257	26.453205
37.220000	37.300000	39.670000	32.620000	31.700000	31.900000
29.100012	29.100017	26.200017	26.600017	26.600017	26.600017
29.100120	29.245581	26.200017	26.720362	26.927419	26.958432
31.800000	34.100000	31.200000	31.600000	31.600000	31.600000
26.800008	27.100008	27.800008	27.800008	29.803750	29.829045
26.800008	27.100008	27.800008	27.800008	30.018187	30.018187
34.700000	35.000000	35.700000	35.700000	37.700000	37.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.000000	3.000000	3.000000	3.000000	2.800000	3.000000
3.000000	3.000000	3.000000	3.000000	2.800000	3.000000
3.000000	3.000000	3.000000	3.000000	2.800000	3.000000
2.000001	2.000004	1.999990	2.000002	2.000002	1.999608
2.010492	1.999999	1.999633	2.007883	1.993825	2.066969
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)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.400000	5.286168	5.170803	5.169249
Commercial/Industrial/Public Utility/Mineral Real.....	5.400000	4.932345	4.932345	4.932345
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal.....	3.400000	3.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	2.324068	2.323776	2.311768	2.316876
Commercial/Industrial/Public Utility/Mineral Real.....	2.437548	2.447448	2.455264	2.460228
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2008	2007	2006	2005	2004	2003
5.168136	5.394243	4.599216	4.599231	4.884327	4.884327
4.902495	5.095911	4.343478	4.343478	4.429710	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	1.900000	2.305972	2.304781
1.900000	1.900000	1.900000	1.900000	2.394988	2.393542
1.900000	1.900000	1.900000	1.900000	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
2.316348	2.342156	2.351312	2.389704	2.473720	2.539462
2.460192	2.573836	2.571480	2.585076	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)

	2012	2011	2010	2009
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.900000	11.900000	10.062832	9.608224
Commercial/Industrial/Public Utility/Mineral Real.....	11.795589	11.796045	9.719758	9.321624
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.230394	6.221990	6.035578	6.029792
Commercial/Industrial/Public Utility/Mineral Real.....	6.293935	6.246811	6.207448	6.210638
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.910117	6.886248	6.427534	6.428712
Commercial/Industrial/Public Utility/Mineral Real.....	6.550435	6.550435	6.360661	6.272952
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.....	4.699919	4.700000	4.305606	2.308921
Commercial/Industrial/Public Utility/Mineral Real.....	4.682192	4.682192	4.240246	2.240246
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	2.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.671128	5.681600	5.488684	5.488496
Commercial/Industrial/Public Utility/Mineral Real.....	5.620780	5.622940	5.534016	5.534016
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.674955	4.673355	4.682900	4.406073
Commercial/Industrial/Public Utility/Mineral Real.....	4.692233	4.692233	4.692233	4.482980
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.....	10.250956	10.310941	10.288702	9.384657
Commercial/Industrial/Public Utility/Mineral Real.....	8.562603	9.974029	10.016384	9.049969
General Business/Public Utility Personal.....	11.200000	11.200000	11.200000	10.200000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2008	2007	2006	2005	2004	2003
9.580741	10.788590	8.791062	8.784707	7.618493	7.653555
9.257670	9.762102	7.762102	7.841871	7.232177	7.232177
11.900000	11.900000	9.900000	9.900000	9.900000	9.900000
6.024974	6.160104	6.198059	6.245072	6.703982	6.887781
5.954629	6.979109	7.109866	6.788682	7.185271	7.162022
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
6.427358	5.552033	5.549333	5.539673	5.656480	5.655279
5.761657	5.002153	5.009169	5.010178	5.163954	5.163954
8.300000	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
3.527362	3.744185	3.746010	3.754726	3.917226	3.922267
3.320789	3.676223	3.671831	3.671831	3.877070	3.876182
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
5.487364	3.623404	3.622284	3.623260	3.822140	3.820648
5.533664	3.977996	3.977996	3.977996	4.196580	4.196580
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.406063	4.700000	4.700000	4.279228	4.340743	4.364673
4.222098	4.681013	4.700000	3.852455	4.000475	4.000475
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
7.977615	8.084426	8.210628	8.836145	8.878858	8.911098
7.834707	7.784295	7.628224	9.525925	9.478350	9.831088
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)

	2012	2011	2010	2009
<u>Overlapping Rates by Taxing District</u>				
<u>Corporations</u>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.830394	5.821990	5.635578	5.629792
Commercial/Industrial/Public Utility/Mineral Real.....	5.893935	5.846811	5.807448	5.810638
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	3.000000
<u>Joint Fire District</u>				
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.650809	8.652399	8.550117	6.876703
Commercial/Industrial/Public Utility/Mineral Real.....	8.863180	8.863180	8.863180	7.691552
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
<u>District Libraries</u>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.426452	0.426394	0.420720	0.420484
Commercial/Industrial/Public Utility/Mineral Real.....	0.436355	0.441140	0.432156	0.417774
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.500000	0.500000	0.497453	0.497606
Commercial/Industrial/Public Utility/Mineral Real.....	0.486605	0.499542	0.500000	0.498905
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.750000	0.750000	0.750000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.750000	0.750000	0.000000
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.000000
<u>Park District</u>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.400000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.400000	0.000000	0.000000	0.000000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2008	2007	2006	2005	2004	2003
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
5.624974	5.760104	5.798059	5.845073	6.303982	6.487781
5.554629	6.579109	6.709866	6.388682	6.785271	6.762022
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
3.000000	3.000000	0.000000	0.000000	0.000000	0.000000
3.000000	3.000000	0.000000	0.000000	0.000000	0.000000
3.000000	3.000000	0.000000	0.000000	0.000000	0.000000
6.873241	7.443851	7.489049	3.503477	3.890660	3.899686
7.366676	8.256916	8.255292	4.185446	4.500833	4.493354
9.270000	9.270000	9.270000	5.270000	5.270000	5.270000
0.421279	0.455988	0.457400	0.460900	0.000000	0.000000
0.401752	0.465796	0.467100	0.463000	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
0.496907	0.000000	0.000000	0.000000	0.000000	0.000000
0.499496	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Fairfield County, Ohio

PROPERTY TAX LEVIES AND COLLECTIONS (4) REAL AND PUBLIC UTILITY, AND TANGIBLE PERSONAL PROPERTY LAST TEN YEARS

	(3)	2012	2011	2010	2009
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	26,043,227	\$ 26,219,750	\$ 26,660,246	\$ 21,601,339
Current Tax Collections.....		25,153,258	24,904,444	25,673,679	20,750,744
Percent of Current Collections to Levy.....		96.58%	94.98%	96.30%	96.06%
Delinquent Tax Collections..... (1)		683,385	816,670	760,393	694,195
Total Tax Collections.....		25,836,643	25,721,114	26,434,072	21,444,939
Ratio of Total Collections to Levy.....		99.21%	98.10%	99.15%	99.28%
Outstanding Delinquent Taxes..... (2)		2,422,123	2,654,177	2,282,369	1,751,652
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		9.30%	10.12%	8.56%	8.11%
<u>Tangible Personal Property</u>					
Current Tax Levy.....	\$	-	\$ -	\$ 16,173	\$ 31,449
Current Tax Collections.....		-	-	7,351	29,454
Percent of Current Collections to Levy.....		0.00%	0.00%	45.45%	93.66%
Delinquent Tax Collections..... (1)		784	12,809	13,269	26,235
Total Tax Collections.....		784	12,809	20,620	55,689
Ratio of Total Collections to Levy.....		n/a	n/a	127.50%	177.07%
Outstanding Delinquent Taxes..... (2)		6,150	61,374	72,524	72,701
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		n/a	n/a	448.44%	231.17%

- (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

2008	2007	2006	2005	2004	2003
\$ 20,186,748	\$ 21,235,619	\$ 20,166,138	\$ 14,694,865	\$ 13,071,260	\$ 12,088,256
19,345,043	19,829,126	19,327,970	14,127,221	11,857,308	11,470,595
95.83%	93.38%	95.84%	96.14%	90.71%	94.89%
641,641	663,104	610,488	404,999	378,163	379,356
19,986,684	20,492,230	19,938,458	14,532,220	12,235,471	11,849,951
99.01%	96.50%	98.87%	98.89%	93.61%	98.03%
1,172,770	1,406,493	1,351,690	934,050	1,480,608	678,642
5.81%	6.62%	6.70%	6.36%	11.33%	5.61%
\$ 175,627	\$ 585,246	\$ 742,823	\$ 918,356	\$ 923,956	\$ 932,940
164,485	498,088	531,752	677,504	734,668	823,653
93.66%	85.11%	71.59%	73.77%	79.51%	88.29%
28,787	9,070	11,875	15,708	3,851	11,259
193,272	507,157	543,627	693,212	738,519	834,912
110.05%	86.66%	73.18%	75.48%	79.93%	89.49%
89,512	138,002	248,410	145,061	74,678	26,972
50.97%	23.58%	33.44%	15.80%	8.08%	2.89%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2012 and 2003 (1)

Table 9

		2012	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 19,284,540	0.63%
Canam PO LP	Manufacturer	9,055,350	0.29%
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%
Total		\$ 74,921,040	2.43%
Total Countywide Valuations		\$ 3,082,027,140	

		2003	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	18,902,590	0.84%
Brentwood Lake Incorporated	Business	8,539,790	0.38%
Anchor Hocking Glass	Glass Manufacturer	5,780,460	0.26%
Noca Apartments One Limited	Apartments	5,436,030	0.24%
Mount Carmel Health	Hospital	4,136,130	0.18%
Lancaster Phase One Group	Apartments	3,982,800	0.18%
Meijer Incorporated	Retail	3,426,270	0.15%
Lowes Home Centers Incorporated	Home Improvement	2,728,170	0.12%
McDermott Incorporated	Electronics	2,207,920	0.10%
Spires Group Incorporated	Apartments	2,187,670	0.10%
Total		\$ 57,327,830	2.55%
Total Countywide Valuations		\$ 2,255,287,320	

(1) The amounts presented represent the assessed values upon which 2012 and 2003 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2012 and 2003 (1)

Table 10

		2012	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 66,085,790	36.25%
Ohio Power Company	Public Utility	38,201,670	20.95%
Columbia Gas Transmission	Public Utility	35,081,850	19.24%
South Central Power Company	Public Utility	23,361,840	12.81%
Texas Eastern Transmission LP	Public Utility	6,945,240	3.81%
Columbus Southern Power Company	Public Utility	5,728,060	3.14%
Columbia Gas Of Ohio Inc.	Public Utility	3,688,830	2.02%
Total		\$ 179,093,280	98.22%
Total Countywide Valuations		\$ 182,338,910	
		2003	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 22,440,090	23.57%
Ohio Power	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%
Columbus Southern Power	Public Utility	5,819,260	6.11%
Columbia Gas of Ohio	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 2012 and 2003 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2003 (1)

Table 11

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

		2003	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 15,505,160	10.59%
Ralston Food Incorporated	Food	7,015,530	4.79%
McDermott Incorporated	Electronics	6,345,510	4.33%
Cyril Scott Company	Paper/Printing	4,654,440	3.18%
Massachusetts Cablevision Systems	Television	3,151,160	2.15%
Newark Group	Recycled Paper	2,777,750	1.90%
Lancaster Glass Company	Glass/Packaging	2,711,140	1.85%
Westerman Incorporated	Manufacturer	2,459,360	1.68%
SQM North America	Chemical Production	2,368,450	1.62%
Crown Cork & Seal	Manufacturer	2,099,930	1.43%
Total		<u>\$ 49,088,430</u>	<u>33.52%</u>
Total Countywide Valuations		<u>\$ 146,455,872</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2003 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
2012	147.47	\$ 9,535,147,469	\$ 32,303,497	0.34%	\$219.05
2011	147.36	9,625,901,726	34,131,351	0.35%	231.62
2010	146.16	9,416,100,943	35,082,571	0.37%	240.03
2009	143.71	9,356,609,754	37,649,629	0.40%	261.98
2008	142.22	9,878,568,226	39,959,812	0.40%	280.97
2007	141.32	9,046,747,626	42,165,290	0.47%	298.37
2006	140.59	8,722,924,326	44,276,382	0.51%	314.93
2005	138.42	8,436,341,801	46,312,483	0.55%	334.58
2004	136.30	7,626,480,109	37,721,308	0.49%	276.75
2003	132.50	7,410,273,505	35,126,020	0.47%	265.10

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
2012	\$ 1,135,188	\$ 13,776,150	\$ -	\$ 585,332	\$ 679,082
2011	1,240,967	14,959,721	-	665,746	785,616
2010	1,479,503	15,323,212	-	694,796	1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,475,000	-	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

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

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

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

Source: Fairfield County Auditor's Office

Table 13

Business-Type Activities								
General Obligation Bonds	Bond Anticipation Notes	Recovery Zone Bonds	EPA Loan	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 18,527,347	\$ -	\$ 3,155,000	\$ 342,235	\$ 49,206	\$ 6,837	\$ 38,256,377	0.97%	\$ 259.41
19,171,630	-	3,235,000	560,540	53,485	12,214	40,684,919	1.06%	276.10
19,759,359	-	3,300,000	666,854	55,624	18,208	42,303,532	1.11%	289.44
21,070,580	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

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2012	2011	2010	2009
Total Assessed Property Value.....	\$ 3,264,366,050	\$ 3,285,077,800	\$ 3,242,482,610	\$ 3,226,146,470
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 31,520,000	\$ 33,350,000	\$ 35,980,000	\$ 37,320,000
Recovery Zone Bonds Payable.....	3,155,000	3,235,000	3,300,000	-
Notes Payable.....	-	-	-	1,890,000
Loans Payable.....	585,332	665,746	694,796	684,528
Special Assessment Bonds Payable.....	1,095,000	1,195,000	1,430,000	1,735,000
OPWC Sewer Loan Payable.....	49,206	53,485	55,624	59,903
EPA Refunding Sewer Loan Payable.....	342,235	560,540	666,854	873,966
Total Gross Indebtedness.....	36,746,773	39,059,771	42,127,274	42,563,397
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(730,000)	(820,000)	(985,000)	(1,140,000)
General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center.....	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)
General obligation bonds payable from Business Type Activities.....	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)
Recovery Zone Bonds Payable.....	(3,155,000)	(3,235,000)	(3,300,000)	-
Notes Payable.....	-	-	-	(500,000)
Special Assessment Bonds Payable.....	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)
OPWC Sewer Loan Payable.....	(49,206)	(53,485)	(55,624)	(59,903)
EPA Refunding Sewer Loan Payable.....	(342,235)	(560,540)	(666,854)	(873,966)
Amount Available in the Debt Service Fund for General Obligations and Airport Infrastructure Bank Loan.....	(498,573)	(414,192)	(432,384)	(364,232)
Total Net Debt Applicable to Debt Limit.....	11,051,759	12,026,554	12,932,412	14,515,296
Overall Legal Debt Limit..... (1)	80,109,151	80,626,945	79,562,065	79,153,662
Legal Debt Margin.....	\$ 69,057,392	\$ 68,600,391	\$ 66,629,653	\$ 64,638,366
Legal Debt Margin Within Debt Limit.....	86.20%	85.08%	83.75%	81.66%
Unvoted Debt Limitation				
1% of Assessed Valuation.....	\$ 32,643,661	\$ 32,850,778	\$ 32,424,826	\$ 32,261,465
Total Gross Indebtedness.....	36,746,773	39,059,771	42,127,274	42,563,397
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(730,000)	(820,000)	(985,000)	(1,140,000)
General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center.....	(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)
General Obligation Bonds Payable from Business Type Activities.....	(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)
Recovery Zone Bonds Payable.....	(3,155,000)	(3,235,000)	(3,300,000)	-
Notes Payable.....	-	-	-	(500,000)
Special Assessment Bonds Payable.....	(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)
OPWC Sewer Loan Payable.....	(49,206)	(53,485)	(55,624)	(59,903)
EPA Refunding Sewer Loan Payable.....	(342,235)	(560,540)	(666,854)	(873,966)
Amount Available in the Debt Service Fund for General Obligations and Airport Infrastructure Bank Loan.....	(498,573)	(414,192)	(432,384)	(364,232)
Net Debt Within Unvoted Debt Limitation.....	11,051,759	12,026,554	12,932,412	14,515,296
Unvoted Legal Debt Margin Within 1% Limitations.....	\$ 21,591,902	\$ 20,824,224	\$ 19,492,414	\$ 17,746,169
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	66.14%	63.39%	60.12%	55.01%

(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

2008	2007	2006	2005	2004	2003
<u>\$ 3,235,253,597</u>	<u>\$ 2,981,309,174</u>	<u>\$ 2,920,363,325</u>	<u>\$ 2,858,339,533</u>	<u>\$ 2,573,928,453</u>	<u>\$ 2,496,936,182</u>
\$ 39,610,000	\$ 41,455,000	\$ 43,525,000	\$ 45,520,000	\$ 37,080,000	\$ 34,600,000
-	-	-	-	-	-
1,475,000	1,350,000	1,735,000	2,322,000	10,820,000	16,448,000
-	52,220	79,067	104,816	194,501	517,000
2,020,000	2,295,000	2,560,000	2,841,000	3,110,715	1,847,000
64,182	68,461	72,739	77,018	81,297	100,000
1,073,937	1,267,012	1,453,429	1,633,419	1,807,202	1,974,993
<u>44,243,119</u>	<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>
(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)	(355,000)
(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)
(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)
-	-	-	-	-	-
-	(350,000)	(700,000)	(900,000)	(10,300,000)	(13,200,000)
(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)
(64,182)	(68,461)	(72,739)	(77,018)	(81,297)	(100,000)
(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)
<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>
<u>14,536,583</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>79,381,340</u>	<u>73,032,729</u>	<u>71,509,083</u>	<u>69,958,488</u>	<u>62,848,211</u>	<u>60,923,405</u>
<u>\$ 64,844,757</u>	<u>\$ 58,381,764</u>	<u>\$ 55,976,877</u>	<u>\$ 53,351,771</u>	<u>\$ 46,526,657</u>	<u>\$ 43,081,758</u>
81.69%	79.94%	78.28%	76.26%	74.03%	70.71%
\$ 32,352,536	\$ 29,813,092	\$ 29,203,633	\$ 28,583,395	\$ 25,739,285	\$ 24,969,362
44,243,119	46,487,693	49,425,235	52,498,253	53,093,715	55,486,993
(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)	(1,865,000)	(355,000)
(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)	(3,255,000)	(3,420,000)
(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)	(15,835,000)	(16,425,000)
-	-	-	-	-	-
-	(350,000)	(700,000)	(900,000)	(10,300,000)	(13,200,000)
(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)	(3,110,715)	(1,847,000)
(64,182)	(68,461)	(72,739)	(77,018)	(81,297)	(100,000)
(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)	(1,807,202)	(1,974,993)
<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</u>	<u>(517,947)</u>	<u>(323,353)</u>
<u>14,536,583</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>\$ 17,815,953</u>	<u>\$ 15,162,127</u>	<u>\$ 13,671,427</u>	<u>\$ 11,976,678</u>	<u>\$ 9,417,731</u>	<u>\$ 7,127,715</u>
55.07%	50.86%	46.81%	41.90%	36.59%	28.55%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Net Available Revenue:				
Gross Revenues (1)	\$ 3,565,797	\$ 3,531,317	\$ 3,410,013	\$ 3,254,360
Less:				
Operating Expenses (2)	1,805,741	1,889,978	1,665,860	2,204,221
Net Available Revenue	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>
Debt Service EPA Loan:				
Principal	\$ 218,305	\$ 106,314	\$ 207,112	\$ 199,971
Interest	17,928	11,803	29,122	36,263
EPA Coverage	<u>7.45</u>	<u>13.90</u>	<u>7.38</u>	<u>4.45</u>
Debt Service OPWC Loan:				
Principal	\$ 4,279	\$ 2,139	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC Coverage	<u>411.32</u>	<u>767.34</u>	<u>407.61</u>	<u>245.42</u>
Total Debt Service:				
Principal	\$ 222,584	\$ 108,453	\$ 211,391	\$ 204,250
Interest	17,928	11,803	29,122	36,263
Total Coverage	<u>7.32</u>	<u>13.65</u>	<u>7.25</u>	<u>4.37</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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 3,243,856	\$ 3,125,034	\$ 3,154,316	\$ 3,003,839	\$ 2,676,737	\$ 2,588,111
1,984,057	2,092,687	1,716,500	1,670,068	1,607,469	1,528,066
<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>	<u>\$ 1,069,268</u>	<u>\$ 1,060,045</u>
\$ 193,075	\$ 186,417	\$ 179,990	\$ 173,783	\$ 167,791	\$ 162,005
43,158	49,817	56,243	62,451	68,442	74,229
<u>5.33</u>	<u>4.37</u>	<u>6.09</u>	<u>5.65</u>	<u>4.53</u>	<u>4.49</u>
\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279	\$ -
-	-	-	-	-	-
<u>294.41</u>	<u>241.32</u>	<u>336.02</u>	<u>311.70</u>	<u>249.89</u>	<u>N/A</u>
\$ 197,354	\$ 190,695	\$ 184,269	\$ 178,062	\$ 172,070	\$ 162,005
43,158	49,817	56,243	62,451	68,442	74,229
<u>5.24</u>	<u>4.29</u>	<u>5.98</u>	<u>5.55</u>	<u>4.45</u>	<u>4.49</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2012

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,025	1	2.71%
Anchor Hocking	Manufacturing	1,202	2	1.61%
Pickerington Schools	Public School	1,165	3	1.56%
Fairfield County	Government	827	4	1.11%
Lancaster City Schools	Public School	676	5	0.90%
City of Lancaster	Government	411	6	0.55%
Canal Winchester Schools	Public School	370	7	0.49%
Southeastern Correctional Institution	Government Jail	368	8	0.49%
NIFCO	Manufacturing	365	9	0.49%
Ralston	Manufacturing	362	10	0.48%
Total		7,771		10.39%
Total Employment Within County		74,800		

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

December 31, 2003

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,003	2	1.51%
Fairfield County	Government	817	3	1.23%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.75%
Ralston Foods	Manufacturer Food Products	450	5	0.67%
Cyrrill Scott Company, Inc.	Commercial Printer	375	6	0.56%
Gorsuch Enterprises	Real Estate Developer	250	7	0.38%
Glassfloss Industries, Inc.	Manufacturer-Air Filtration	250	8	0.38%
Midwest Fabricating	Manufacturer-Cold Formed Parts	240	9	0.36%
Crestview Nursing & Rehabilitation	Education	240	10	0.36%
Total		6,125		9.21%
Total Employment Within County		66,500		

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

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

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2012	147,474 a	\$ 3,936,523,482	\$ 26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 c	4,718,639,808	32,834	58,019 b	36.2 a
2008	142,223 a	4,669,749,982	32,834	58,019 b	36.2 a
2007	141,318 a	4,556,374,956	32,242	51,631 b	36.2 a
2006	140,591 a	4,444,081,510	31,610	47,962 b	36.2 a
2005	138,420 a	4,289,635,800	30,990	47,962 b	36.2 a
2004	136,300 a	4,141,202,900	30,383	47,962 b	36.2 a
2003	132,500 a	3,894,572,500	29,393	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 2003 through 2007 and the Fairfield County Auditor's Office for 2008 and 2012

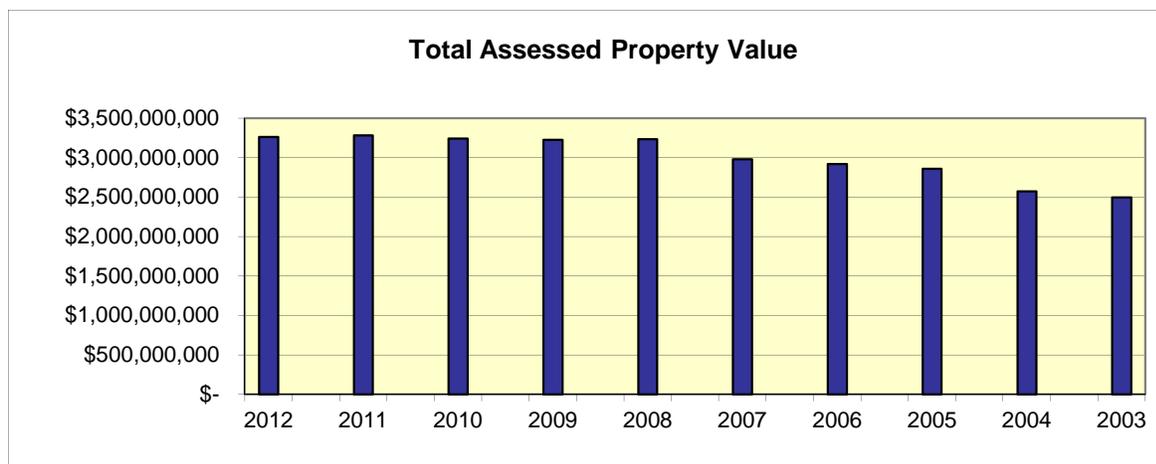


Table 17

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
24.9% b	24,400	5.70%	\$ 161,144	\$ 3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.80%	171,590	3,242,482,610
20.8 b	25,167	8.50%	163,100	3,226,146,470
20.8 b	24,825	5.70%	172,000	3,235,253,597
20.8 b	24,708	5.00%	188,857	2,981,309,174
20.8 b	24,568	4.80%	120,019	2,920,363,325
20.8 b	24,118	4.70%	129,482	2,858,339,533
20.8 b	23,668	4.60%	130,586	2,573,928,453
20.8 b	23,216	4.50%	121,805	2,496,936,182



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	27	27	25	25	25
Auditor.....	32	30	34	35	33
Treasurer.....	9	8	7	8	8
Prosecutor.....	23	19	20	21	21
Board of Elections.....	14	13	13	14	20
Recorder.....	5	5	5	5	5
Total-Legislative and Executive.....	<u>110</u>	<u>102</u>	<u>104</u>	<u>108</u>	<u>112</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	15	15	10	13	16
Domestic Relations Court.....	9	9	10	9	8
Juvenile Court.....	21	23	23	17	20
Probate Court.....	7	6	8	7	8
Clerk of Courts.....	38	43	35	40	44
Municipal Court Clerk.....	0	0	1	0	0
Total-Judicial.....	<u>90</u>	<u>96</u>	<u>87</u>	<u>86</u>	<u>96</u>
<u>Public Safety</u>					
Emergency Management.....	3	3	4	3	3
Prosecutor-Victims of Crime.....	4	4	4	4	4
Common Pleas Court.....	5	5	10	7	5
Juvenile Court - Youth Services.....	10	10	11	15	13
Juvenile Probation.....	18	18	17	17	17
Coroner.....	4	3	3	3	3
Fairfield-Hocking Major Crimes Unit.....	2	2	1	1	1
Sheriff.....	142	133	130	135	140
Total-Public Safety.....	<u>188</u>	<u>178</u>	<u>180</u>	<u>185</u>	<u>186</u>
<u>Public Works</u>					
Engineer.....	57	57	58	62	58
Total-Public Works.....	<u>57</u>	<u>57</u>	<u>58</u>	<u>62</u>	<u>58</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	5	5	6	6	6
Developmental Disabilities.....	158	158	140	138	136
Mental Health.....	8	8	7	7	9
Total-Health.....	<u>171</u>	<u>171</u>	<u>153</u>	<u>151</u>	<u>151</u>
<u>Human Services</u>					
Veterans Services.....	13	13	14	14	14
Job and Family Services.....	178	173	183	173	222
Total-Human Services.....	<u>191</u>	<u>186</u>	<u>197</u>	<u>187</u>	<u>236</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	14	13	15	15	12
Fairfield County Water District.....	6	7	9	10	11
Total-Enterprise.....	<u>20</u>	<u>20</u>	<u>24</u>	<u>25</u>	<u>23</u>
Total Employees.....	<u>827</u>	<u>810</u>	<u>803</u>	<u>804</u>	<u>862</u>

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

Source: Fairfield County Auditor's Office

Table 18

2007	2006	2005	2004	2003
24	23	22	25	32
32	32	31	35	37
8	8	8	9	9
20	21	18	18	18
56	20	12	12	12
6	6	6	8	8
<u>146</u>	<u>110</u>	<u>97</u>	<u>107</u>	<u>116</u>
16	16	17	17	18
8	8	8	8	8
21	17	16	10	5
8	6	7	7	8
40	40	39	33	38
0	0	1	1	1
<u>93</u>	<u>87</u>	<u>88</u>	<u>76</u>	<u>78</u>
3	2	2	2	1
3	3	3	3	3
5	5	4	4	4
8	8	8	13	13
17	17	17	16	18
3	3	3	3	3
2	2	3	3	3
<u>138</u>	<u>130</u>	<u>129</u>	<u>147</u>	<u>153</u>
<u>179</u>	<u>170</u>	<u>169</u>	<u>191</u>	<u>198</u>
58	59	59	63	64
<u>58</u>	<u>59</u>	<u>59</u>	<u>63</u>	<u>64</u>
6	7	6	7	7
134	142	139	134	133
9	10	8	8	8
<u>149</u>	<u>159</u>	<u>153</u>	<u>149</u>	<u>148</u>
14	14	14	14	14
221	211	185	175	175
<u>235</u>	<u>225</u>	<u>199</u>	<u>189</u>	<u>189</u>
13	14	15	17	16
11	11	10	7	8
<u>24</u>	<u>25</u>	<u>25</u>	<u>24</u>	<u>24</u>
<u>884</u>	<u>835</u>	<u>790</u>	<u>799</u>	<u>817</u>

Fairfield County, Ohio

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

	2012	2011	2010	2009	2008
General Government -Legislative and Executive					
Commissioners.....					
Number of resolutions passed.....	1,299	1,533	1,558	1,571	1,389
Number of meetings.....	58	57	52	52	52
Auditor.....					
Number of checks/vouchers issued.....	27,454	24,808	27,655	27,451	28,553
Number of personal property returns.....	0	0	23	20	182
Number of exempt conveyances.....	1,709	1,651	1,532	1,675	1,858
Number of non-exempt conveyances.....	2,663	2,317	2,432	2,338	2,626
Number of real estate transfers.....	5,643	5,358	5,269	5,298	6,276
Number of parcels billed.....	67,560	67,033	66,954	66,850	66,816
Prosecutor.....					
Number of criminal cases.....	1,230	1,271	541	431	454
Board of Elections.....					
Registered voters.....	106,263	103,717	102,716	104,708	106,582
Actual voters last general election.....	72,547	49,360	51,100	39,489	72,665
Percentage of registered voters that voted.....	68.27%	47.59%	49.75%	37.71%	68.18%
Recorder.....					
Number of deeds recorded.....	4,256	4,575	3,826	3,834	4,301
Number of mortgages recorded.....	6,812	5,447	5,960	6,464	5,915
Number of military discharges recorded.....	30	31	36	19	30
Buildings and Grounds.....					
Number of commissioner owned buildings.....	32	32	32	33	33
Square footage of buildings.....	430,222	421,822	421,822	442,923	442,923
Data Processing.....					
Number of users served.....	950	950	803	246	293
General Government -Judicial					
Common Pleas Court.....					
Number of civil cases filed.....	1,359	1,323	2,436	2,440	2,393
Number of criminal cases filed.....	568	582	701	649	713
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	253	268	266	282	244
Number of complaints for divorce.....	160	383	365	382	352
Number of complaints to determine parentage.....	200	445	214	243	272
Juvenile Court.....					
Number of delinquency cases (new and transferred).....	463	451	480	535	654
Number of traffic ticket cases.....	797	709	806	837	838
Number of abuse/neglect/dependency cases.....	224	305	286	269	319
Probate Court.....					
Number of marriage licenses issued.....	796	877	835	767	815
Number of civil cases filed.....	27	41	56	35	77
Number of estates filed.....	583	583	534	566	587
Number of guardianships filed.....	63	61	71	72	59
Clerk of Courts.....					
Number of civil cases filed.....	1,359	1,323	1,591	1,687	1,598
Number of criminal cases filed.....	568	582	541	431	454
Number of foreclosure cases filed.....	838	790	963	1,017	961

Table 19

2007	2006	2005
1,358	1,280	1,311
52	52	52
25,433	25,992	26,146
341	450	534
1,988	2,030	2,236
3,162	3,706	3,991
6,831	8,191	10,049
66,372	66,621	65,890
490	479	445
98,373	96,593	93,218
31,061	55,657	40,052
31.57%	57.62%	42.97%
5,010	5,907	6,440
8,094	10,673	12,214
63	43	42
33	34	34
704,979	704,979	704,979
279	170	170
2,375	2,111	1,932
711	665	688
252	273	263
575	603	677
308	344	308
666	670	596
1,021	1,031	1,068
265	215	198
840	822	814
33	49	46
563	539	595
76	73	86
1,597	1,355	1,145
491	484	444
905	755	617

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST EIGHT YEARS

	2012	2011	2010	2009	2008
Public Safety					
Emergency Management.....					
Number of emergency responses.....	5	5	2	4	12
Coroner.....					
Number of autopsies performed.....	27	21	27	41	19
Number of cases investigated.....	114	98	102	86	93
Sheriff.....					
Prisoners booked.....	2,643	4,904	4,667	4,534	4,473
Prisoners released.....	3,301	4,861	4,667	4,507	4,405
Number of citations issued.....	1,669	1,770	1,551	910	1,620
Number of court security hours.....	2,080	2,080	2,080	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	55	54	52	48	47
Engineer.....					
Miles of road resurfaced.....	8	8	16	13	11
Miles of road chip and seal coated.....	26	34	38	39	37
Number of bridges replaced/improved.....	3	6	6	6	3
Number of culverts built/replaced/improved.....	21	17	9	19	23
Health					
Dog and Kennel.....					
Number of dog tags issued.....	25,558	26,144	26,136	25,296	25,414
Number of kennel tags issued.....	418	922	966	888	1,015
Developmental Disabilities.....					
Number of students enrolled early intervention.....	177	142	223	212	103
Number of students enrolled preschool.....	29	16	27	23	23
Number of students enrolled school age.....	26	27	32	32	37
Number served by workshop.....	229	222	175	197	197
Mental Health.....					
Client count adults.....	2,212	2,878	2,998	2,806	1,683
Client count youths.....	989	1,295	1,157	1,088	739
Human Services					
Veterans Services.....					
Number of clients served financially.....	514	529	623	526	705
Amount of benefits paid.....	\$105,614	\$376,717	\$422,380	\$430,381	\$458,391
Number of clients transported.....	1,248	1,385	1,424	1,143	1,544
Job and Family Services.....					
Average client count-food stamps.....	19,439	18,688	18,736	16,077	11,022
Medicaid caseload.....	18,734	22,342	22,139	20,339	17,148
Average client count-worknet.....	2,495	2,792	2,320	2,752	2,027
Average client count-day care.....	1,006	1,466	1,702	1,497	1,438
Children's Services.....					
Monthly average child custody.....	169	179	145	146	182
Adoption finalizations.....	21	20	12	21	37
Total inquiries.....	4,842	4,946	4,960	5,197	5,043
Child Support Enforcement Agency.....					
Open child support cases.....	9,275	9,239	9,587	9,551	8,345
IV-D cases with support orders.....	8,329	7,778	7,444	7,810	6,680
Percentage collected.....	69.88%	69.71%	69.93%	69.93%	71.64%

(Continued)

Table 19

2007	2006	2005
9	6	8
24	16	9
78	77	59
4,156	4,318	4,197
4,209	4,240	4,169
893	1,078	1,291
2,080	2,080	2,080
54	71	91
5	8	5
23	33	24
4	6	5
27	26	55
24,251	23,406	21,320
669	935	525
102	88	95
19	22	21
32	35	24
225	186	176
1,663	2,563	2,563
604	1,214	1,157
541	558	589
\$373,356	\$349,102	\$345,236
1,248	1,297	1,023
9,765	9,506	8,094
15,980	15,809	15,633
1,480	1,491	1,141
1,311	1,155	830
217	190	165
26	29	31
4,410	3,785	3,446
8,828	8,306	8,415
6,486	7,757	5,858
72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

	2012	2011	2010	2009	2008
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,043,780	2,713,000	2,188,000	2,073,000	2,315,000
Customer accounts.....	5,967	5,943	5,942	5,910	5,901
Water.....					
Average daily water treated (MGD).....	1,485,000	1,405,140	1,790,000	1,782,000	1,663,000
Customer accounts.....	5,232	5,203	5,239	5,154	5,132

Information prior to 2005 is not available

Source: *Fairfield County Departments*

(Continued)

Table 19

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

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST NINE YEARS

	2012	2011	2010	2009	2008
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493
Auditor.....					
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354
Treasurer.....					
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160
Prosecutor.....					
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952
Board of Elections.....					
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344
Recorder.....					
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900
Data Processing.....					
Administrative office space (square feet).....	864	864	864	864	864
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	3	3	3	3	2
Juvenile Court.....					
Number Of court rooms.....	2	2	2	2	1
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	656	656	656	609	529
Administrative office space title (square feet).....	305	305	305	319	284
<u>Public Safety</u>					
Emergency Management.....					
Number of emergency response vehicles.....	4	4	4	4	4
Coroner.....					
Number of emergency response vehicles.....	0	0	1	1	2
Sheriff-Main Jail.....					
Jail capacity.....	26	26	26	26	26
Number of cruisers.....	51	51	39	39	38
Sheriff-MSMJ.....					
Jail capacity.....	61	61	61	61	61

Table 20

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

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST NINE YEARS

	2011	2011	2010	2009	2008
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	362.021	362.021	361.661	361.97	362.35
Number of vehicles.....	61	61	56	57	53
Health					
Dog and Kennel.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	4	4	4	4	4
Mental Retardation.....					
Number of busses.....	2	2	4	5	5
Number of schools.....	1	1	1	1	1
Number of workshops.....	1	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
Human Services					
Veterans Services.....					
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5
Job and Family Services.....					
Administrative office space (square feet).....	39,284	39,284	39,284	52,398	52,398
Workforce Development.....					
Number of vehicles.....	1	1	1	1	1
Community Services & Child Protective Services.....					
Number of vehicles.....	15	15	15	13	13
Child Support Enforcement Agency.....					
Number of vehicles.....	0	0	0	0	0
Enterprise Funds					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	778,694	778,694	770,757	770,757	759,618
Water.....					
Number of treatment facilities.....	2	2	2	2	2
Feet of water lines.....	623,983	623,983	623,983	623,983	606,420

Source: Fairfield County Departments

Information prior to 2004 is not available

(Continued)

Table 20

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

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Dave Yost • Auditor of State

FAIRFIELD COUNTY FINANCIAL CONDITION

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 29, 2013