

Dave Yost • Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards 2 CFR 200.510(b)(6)	5
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	11
Schedule of Findings.....	15

THIS PAGE INTENTIONALLY LEFT BLANK

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
<i>Nutrition Cluster:</i>				
<i>Non-Cash Assistance (Food Distribution):</i>				
National School Lunch Program	10.555	068890	\$ -	\$ 1,334
<i>Cash Assistance</i>				
National School Lunch Program		068890	-	11,577
Total Nutrition Cluster			-	12,911
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	G-1415-11-5353	-	460,399
		G-1617-11-5507	-	178,751
Total State Administrative Matching Grants for the SNAP			-	639,150
Total U.S. Department of Agriculture			-	652,061
U.S. DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance Program	11.307	N/A	-	540,706
Total U.S. Department of Commerce			-	540,706
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
<i>Passed Through Ohio Development Services Agency</i>				
<i>Community Development Block Grant / State's Non-Entitlement Program</i>				
	14.228	B-F-13-1AV-1	-	6,023
		B-F-14-1AV-1	-	298,688
		B-C-14-1AV-1	9,510	66,918
		B-C-12-1AV-1	-	226
Total Community Development Block Grant State's Non-Entitlement Program			9,510	371,855
HOME Investment Partnerships Program	14.239	B-C-14-1AV-2	14,237	41,944
Total U.S. Department of Housing & Urban Development			23,747	413,799
U.S. DEPARTMENT OF JUSTICE				
Supervised Visitation, Safe Havens for Children	16.527	N/A	-	157,799
Harold Rogers Prescription Drug Monitoring Program	16.754	N/A	147,651	159,032
Second Chance Act Reentry Initiative	16.812	N/A	-	133,516
<i>Passed Through Ohio Attorney General:</i>				
Crime Victim Assistance Program	16.575	2015-VOCA-10202513	-	92,221
		2015-VOCA-19812229	-	43,455
Total Crime Victim Assistance Program			-	135,676
<i>Passed Through City of Lancaster:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-DJ-BX-0840	-	5,526
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program		2014-JG-C01-6975	-	35,889
		2013-JG-A01-6286	-	5,748
		2014-JG-A01-6286	-	48,588
<i>Passed Through Supreme Court of Ohio</i>				
Edward Byrne Memorial Justice Assistance Grant Program		31-6400066	-	8,234
		59-2210686	-	29,370
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			-	133,355
Total U.S. Department of Justice			147,651	719,378

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Workforce Investment Act, Area 20 - Ross County Department of Job and Family Services:</i>				
<i>Workforce Investment Act (WIA) Cluster:</i>				
WIA Adult Program	17.258	7323		
Adult Administration			\$ -	\$ 14,084
Adult			-	272,392
Total WIA Adult Program			-	286,476
WIA Youth Activities Program	17.259	7323		
Youth Activities Administration			-	9,617
Youth Out of School			-	88,193
Youth In School			-	148,027
Total WIA Youth			-	245,837
WIA Dislocated Workers Formula Grant Program	17.278	7323		
Dislocated Worker Administration			-	11,341
Dislocated Worker Adult			-	20,299
Dislocated Worker			-	134,235
Total WIA Dislocated Workers			-	165,875
Total Workforce Investment Act Cluster			-	698,188
Total U.S. Department of Labor			-	698,188
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	N/A	-	53,827
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning & Construction Program	20.205	PID 83299	-	653,223
		PID 84881	-	7,137
		PID 84882	-	9,714
		PID 99371	-	5,257
		PID 99400	-	13,800
		PID 98619	-	10,800
Total Highway Planning & Construction Program			-	699,931
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	20.703	HM-HMP-0429-14-01-00	-	16,508
Total U.S. Department Transportation			-	770,266
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education_Grants to States Program	84.027	068890	-	41,735
Special Education_Preschool Grants	84.173	068890	-	26,035
Total Special Education Cluster			-	67,770
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families Program	84.181	02310021HG0615 02310021HG0716	101,279 61,628	117,643 71,646
Total Special Education - Grants for Infants and Families Cluster			162,907	189,289
Total U.S. Department of Education			162,907	257,059

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Child Support Enforcement Demonstrations and Special Projects	93.601	N/A	\$ -	\$ 61,328
<i>Passed Through National Association of County & City Health Officials:</i> Medical Reserve Corps Small Grant Program	93.008	5 MRCSG101005-04-00	-	3,250
<i>Passed Through Ohio Department of Jobs & Family Services:</i> Promoting Safe & Stable Families Program	93.556	G-1415-11-5353 G-1617-11-5507	- -	116,786 99,393
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i> Promoting Safe & Stable Families Program Total Promoting Safe & Stable Families Program		31-6400066	- -	32,247 248,426
<i>Passed Through Ohio Department of Jobs & Family Services:</i> Temporary Assistance for Needy Families Program	93.558	G-1415-11-5353 G-1617-11-5507	- -	2,042,822 849,641
<i>Passed Through Workforce Investment Act, Area 20 - Ross County Department of Job and Family Services:</i> Temporary Assistance for Needy Families Program Total Temporary Assistance for Needy Families Program		7323	- -	88,543 2,981,006
<i>Passed Through Ohio Department of Jobs & Family Services:</i> Child Support Enforcement Program	93.563	G-1415-11-5353 G-1617-11-5507	- -	900,056 256,315
Total Child Support Enforcement Program			-	1,156,371
Child Care & Development Block Grant Program	93.575	G-1415-11-5353 G-1617-11-5507	- -	93,286 61,509
Total Child Care & Development Block Grant Program			-	154,795
Community-Based Child Abuse Prevention Grant	93.590	G-1415-11-5353	-	2,354
Children's Justice Grants to States	93.643	G-1415-11-5353	-	4,182
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5353	-	35,301
Foster Care_Title IV-E Program	93.658	G-1415-06-0201 G-1617-06-0345 G-1415-11-5353 G-1617-11-5507	- - - -	347,660 303,927 576,214 185,606
Total Foster Care_Title IV-E Program			-	1,413,407
Adoption Assistance Program	93.659	G-1415-11-5353 G-1617-11-5507	- -	601,094 194,431
Total Adoption Assistance Program			-	795,525
Social Services Block Grant	93.667	G-1415-11-5353 G-1617-11-5507	- -	775,262 690,968
<i>Passed Through Ohio Department of Developmental Disabilities:</i> Social Services Block Grant Program		56164	-	75,289
<i>Passed Through OhioMHAS:</i> Social Services Block Grant Program Total Social Services Block Grant Program		31-6400066	41,622 41,622	41,622 1,583,141
<i>Passed Through Ohio Department of Jobs & Family Services:</i> Chafee Foster Care Independence Program	93.674	G-1415-11-5353 G-1617-11-5507	- -	81,053 13,680
Total Chafee Foster Care Independence Program			-	94,733
<i>Passed Through Ohio Department of Health</i> Preventive Health and Health Services Block Grant Funded Solely Prevention & Public Health Funds (PPHF)	93.758	02310024IP0215	-	71,134

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Medical Assistance Program	93.778	G-1415-11-5353 G-1617-11-5507	\$ - -	\$ 1,105,036 291,084
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Program		56164	-	445,327
Total Medical Assistance Program			-	1,841,447
<i>Passed Through OhioMHAS:</i>				
Block Grants for Community Mental Health Services Program	93.958	31-6400066	17,707	17,707
Block Grants for Prevention & Treatment of Substance Abuse Program	93.959	31-6400066	347,042	347,042
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant	93.991	02310024IP0114	-	4,722
Total U.S. Department of Health and Human Services			406,371	10,815,871
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Emergency Management Performance Grants Program	97.042	EMW-2014-EP-00064 EMW-2015-EP-00034-S01	- -	69,337 38,871
Total Emergency Management Performance Grants Program			-	108,208
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	-	50,032
Total U.S. Department of Homeland Security			-	158,240
Total Federal Awards Expenditures			\$ 740,676	\$ 15,025,568

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE D - 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 E - FOOD DONATION PROGRAM

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

NOTE F - LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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.

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

NOTE F - LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS (Continued)

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program is included in the County's basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$540,706 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2015 consists of:

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2015
11.307	Economic Adjustment Assistance Program	\$297,613

NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning Loans Receivable Balance as of January 1, 2015	\$ 62,661
New Loans Made	-
Loan Principal Payments	(16,035)
Ending Loans Receivable Balance as of December 31, 2015	<u>\$ 46,626</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2015	\$ 185,660
Administrative Costs Expended During 2015	1,119

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, none are deemed to be uncollectible.

NOTE H - 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.

FAIRFIELD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$61,887 from the Child Care and Development Block Grant (93.575) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$154,795 on the Child Care and Development Block Grant Program. The amount reported for the Child Care and Development Block Grant program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the Child Care and Development Block Grant program during fiscal year 2015 and the amount transferred to the TANF program.

Child Care and Development Block Grant	\$ 216,482
Transfer to Temporary Assistance for Needy Families	<u>(61,687)</u>
Total Child Care and Development Block Grant	<u>\$ 154,795</u>

THIS PAGE INTENTIONALLY LEFT BLANK



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, 2015, 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 28, 2016, where we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits from the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. The financial statements of Fairfield Industries, Inc. were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2015-002.

County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

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 28, 2016



Dave Yost • Auditor of State

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Fairfield County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Fairfield County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2015, 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 28, 2016, where we noted the County adopted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

THIS PAGE INTENTIONALLY LEFT BLANK

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS
--

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(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)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act Cluster (CFDA 17.258 / 17.259 / 17.278); Foster Care Title IV-E Program (CFDA 93.658), and Social Services Block Grant Program (CFDA 93.667)
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

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

FINDING NUMBER 2015-001

Safeguarding Assets – Material Weakness

The County Treasurer is responsible for the collection of taxes for all governmental entities within the County and is expected to establish internal controls to safeguard its cash collections.

Audit procedures found the Treasurer's office lacked a clear segregation of duties and was deficient in its physical and information technology controls to safeguard its cash collections. Employees within the Treasurer's office were cross trained to handle multiple tasks within the office. On any given day, as many as six different employees could have shared a cash drawer to collect and process receipts. The office did not have procedures in place to identify which employee collected and processed each receipt.

The Treasurer's office used spreadsheets to record the daily collections and to prepare bank reconciliations. These spreadsheets were stored on a shared drive. All records except for the bank statements stored on the shared drive were available for editing to all employees in the office. The bank statements, received in excel format from the bank, were available for editing by the Treasurer, the Senior Chief Deputy Treasurer, and the two Chief Deputy Treasurers. On any given day, an employee could be involved in the cash collection and reconciliation process. Controls were not in place to require reconciliations to be reviewed by a person other than the preparer.

Cash held between deposits and to make change was held in the vault located in the Treasurer's office. The amount remaining in the vault after deposit was at the discretion of the employee preparing the daily bank deposits. The Treasurer's office allowed the County's Information Technology department to store daily backups in the Treasurer's vault. The County did not maintain any surveillance cameras on the vault and at any given time during the day a total of sixteen individuals had access to the vault. Employees with access included the Data Processing Supervisor, three Computer Support Specialists, the Network Administrator, the Telecom / Security Specialist and the Systems Administrator in the IT department, in addition to the Treasurer, the Senior Chief Deputy Treasurer, the two Chief Deputy Treasurers, two Deputy Treasurers, the Bookkeeper and two Cashiers in the Treasurer's Office.

A lack of physical controls over cash can result in misappropriation of assets and increase the risk of theft. A lack of segregation of duties and a deficiency in IT controls reduce the integrity of supporting documentation, increasing the risk of possible misstatement and can undermine the discovery of errors and omissions.

The Treasurer's Office should establish segregation of duties amongst its employees by assigning responsibility to individual employees to ensure records are reviewed for accuracy and the review is evidenced. We also recommend for the Treasurer's office to establish procedures to protect its electronic files from alterations after the files have been reviewed.

Furthermore, we recommend the Treasurer's Office set limits over the amounts of currency in the vault to reduce the amounts of accessible cash on hand and limit the number of employees who have the ability to access cash in the vault.

FAIRFIELD COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

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

FINDING NUMBER 2015-001 - (Continued)

Safeguarding Assets – Material Weakness (Continued)

Official's Response:

Numerous changes to the daily procedures, improvements in the work environment, and implementation of monitoring systems contribute to the safeguarding of cash. Segregation of duties is achieved by grouping employees into work pairs and having each individual trained on the duties for that group. No one individual has sole knowledge of a process, allowing us to periodically change the individual responsibilities of each member of the staff. Shared electronic spreadsheets are now printed after daily reconciliations are performed. A hard copy is filed with the Auditor's office and another copy is maintained in the Treasurer's office. Information obtained from bank websites will now be saved as screen shots rather than excel spreadsheets subject to modification. Policies have been created to limit the amount of cash held to make change for each drawer and each cashier has been assigned responsibility for their own numbered cash drawer. Access to the vault is now limited strictly to Treasurer's office employees and employees must be accompanied by another employee when entering the vault. A new camera has been added to the interior of the vault and the existing security cameras are repositioned to cover more of the office. For additional information regarding the changes made to the controls within the Treasurer's Office, please contact Lisa Notestone, Assistant Finance Director, at lnotestone@co.fairfield.oh.us.

FINDING NUMBER 2015-002

Finding for Recovery

The Fairfield County Treasurer's Office is responsible for collecting property tax payments, which can be made in person, through the mail, a lockbox deposit, or by credit card. Cash collections not deposited with the bank daily are stored in the vault located in the Treasurer's office. The amount of cash stored in the vault is at the discretion of the employee.

In December 2015, a deposit received at the Fairfield National Bank was found to be \$135 short. Upon notification to the Treasurer's office, an internal audit of the cash in the vault identified another \$720 missing. The missing cash was replaced by the County's General Fund before the end of fiscal year 2015. In April 2016, former Treasurer Office employee, Christina Fox, confessed to entering the vault and taking cash from various pre-counted cash bundles to help make personal ends meet.

In accordance with the foregoing facts and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public monies misappropriated is hereby issued against Christina Fox, in the amount of \$855, and in favor of the Fairfield County General Fund.

Official's Response:

The Treasurer's office has cooperated with both local and state officials during the entire investigation of the missing funds. We thank all of those involved in determining the individual responsible for the theft. The procedures for accessing cash and handling cash receipts have been revised. Improvements in the work environment and implementation of monitoring systems also contribute to the safeguarding of cash. Please refer to the Official's Response on Finding 2015-001 for further details regarding these office revisions.

3. FINDINGS FOR FEDERAL AWARDS

None

This page intentionally left blank.

Fairfield County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2015
Issued by Jon A. Slater, Jr.
Fairfield County Auditor

About the Cover – County Festivals

Millersport Sweet Corn Festival – *top right, and middle right photos*

The Millersport Sweet Corn Festival, August 31 through September 3, 2016, serves as a major fundraising event for many of the area's civic and charitable groups. The festival offers hot buttered sweet corn served fresh on the cob, a wide variety of delicious foods, large midway, amusement rides, tractor pulls, square dancing, contests galore, historical exhibits, and a grand parade. The 2016 free Nashville headliners are Lee Greenwood and Lonestar. Lee Greenwood, an ICON in country music with more than 30 albums, will perform on Friday, September 2. Lonestar, a band marking their twenty year anniversary milestone, has released several platinum-selling albums and ten No. 1 singles, earning Academy of Country Music and Country Music Association awards, will perform on Saturday, September 3.

For more information, visit the website <http://sweetcornfest.com/index.html>

Lithopolis Honeyfest - *top middle, and left photos*

The Lithopolis Honeyfest, September 9 through September 10, 2016, is a two day event of fascinating unique attractions such as honey in a variety of flavors, colors and textures, honey bee beards, honey extractions from a comb, variety of food courts with honey-made food, live music, arts, and crafts. Other attractions are mead and wine tasting, hive inspection, and honey beer garden. Free admission, parking, and shuttle are available.

For more information, visit the Lithopolis Honeyfest website www.lithopolishoneyfest.com

Violet Festival – *middle photos*

The Violet Festival was created to celebrate Pickerington's and Violet Township's charm and hospitality as Pickerington is the Violet Capital of Ohio. The festival features carnival rides, food vendors, beer garden, national entertainment, a car and bike show, a kid's corner, a 5K dash, a kids' fun run, and a motorcycle run.

The 2016 festival opens up with Roadhouse Redeemed, a four piece band performing blues, blues rock, and other rock songs, will perform on Wednesday July 13. Plaid Brixx, a Columbus, Ohio based alt-pop band will perform on Thursday, July 14. Shawn Gerhard and the Nashville Tennessee 7 Piece, a country music band, will perform many of Garth Brooks tunes on Friday, July 15. Shawn has shared the stage with recording artists like Brooks & Dunn, Alan Jackson, Martina McBride, and many more. The Little River Band, considered one of Australia's significant bands with worldwide album and CD sales topping 30 million, will perform Saturday July 16. The Little River Band brings new energy and arrangements to classic hits from the band's history. Also performing on July 16 is Head East, a classic rock band, bringing more than four decades of classic rock to countless audiences across North America.

Dates for the 2016 Violet Festival are July 13 through July 16 at 12089 Toll Gate Road NW, Pickerington, OH 43147. For more information visit the website <http://www.violetfestival.org>

Lancaster Festival – *bottom left, and bottom photos*

Historic Lancaster is the stage for the annual Lancaster Festival, July 20 through July 30, 2016. The Festival is a 10-day event of music and art that transforms the historic city with musical performances and family activities such as Festival Fair Day, 5K Road Race, bike races for kids, Italian street painting, ice cream social, Children's Corner, matinee at the mall, and Rising Park day.

The Lancaster Festival, recipient of the 2011 Governor's Award for the Arts, celebrates the artistic creativity of all cultures. At the Festival's core is the Lancaster Festival Orchestra, winner of the 2010 American Prize of Orchestral Performance, which performs at the Ohio University-Lancaster campus and venues throughout the City. The Orchestra is made up of professional musicians from around the United States and the world. Under the leadership of Maestro Gary Sheldon, winner of the 2010 American Prize in Conducting, this group performs pop and classical repertoire at a world-class level and continues to receive local and national acclaim. The 2016 featured artists are Arnett Howard and Friends, Erica Blinn, The Drowsy Lads, Stephanie Sant' Ambrogio, The Hadden Sayers Band, The Nostalgics, Lancaster High School Percussion Ensemble, The T Sisters, Humming House, Gatlin, The Generations Trio, Midtown Men, AC/DC Tribute Band, and Vince Gill. By bringing guest artists and featuring popular musicians, the Lancaster Festival is an exciting community event that increases public awareness and appreciation for the arts.

For more information visit the website www.lancasterfestival.org

Photos are courtesy of the Fairfield County Visitors and Convention Bureau, Violet Festival Committee, and Sweet Corn Festival, Inc.

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

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

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

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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

This page intentionally left blank.

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2015

	<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.....	22
Statement of Activities.....	24
Fund Financial Statements	
Balance Sheet—Governmental Funds.....	26
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds.....	30
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balance—Budget (Non-GAAP Basis) and Actual:	
General Fund.....	34
Community Services Fund.....	35
Motor Vehicle Fund.....	36
Developmental Disabilities Fund.....	37
Alcohol, Drug Addiction, and Mental Health Board Fund.....	38
Statement of Fund Net Position — Enterprise Funds.....	39
Statement of Revenues, Expenses, and Changes in Fund Net Position — Enterprise Funds.....	41
Statement of Cash Flows — Enterprise Funds.....	42
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	44
Notes to the Basic Financial Statements	
Notes to the Basic Financial Statements.....	46
Required Supplementary Information	
Schedule of the County's Proportionate Share of the Net Position Liability:	
Ohio Public Employees Retirement System - Traditional Plan - Last Two Years.....	105
State Teachers Retirement System of Ohio - Last Three Years.....	106
Schedule of County Contributions:	
Ohio Public Employees Retirement System - Traditional Plan - Last Three Years.....	107
State Teachers Retirement System of Ohio - Last Ten Years.....	108

TABLE OF CONTENTS

Comprehensive Annual Financial Report
For the Year Ended December 31, 2015

	<u>Page</u>
Combining Financial Statements and Schedules	
General Fund	
Description of the General Fund.....	111
Schedule of Expenditures — Budget (Non-GAAP Basis) and Actual.....	112
Nonmajor Governmental Funds	
Descriptions of the Nonmajor Governmental Funds.....	117
Combining Balance Sheet—Nonmajor Governmental Funds.....	118
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances—Nonmajor Governmental Funds.....	119
Nonmajor Special Revenue Funds	
Descriptions of the Nonmajor Special Revenue Funds.....	120
Combining Balance Sheet.....	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	130
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds:	
Dog Adoption Center and Shelter Fund.....	135
Child Support Enforcement Agency Fund.....	136
Real Estate Assessment Fund.....	137
Ditch Maintenance Fund.....	138
Delinquent Real Estate Collection Fund.....	139
Children Services Fund.....	140
Emergency Management and Homeland Security Fund.....	141
Marriage License Fund.....	142
Bateson Beach Fund.....	143
Bridges, Culverts, and County Road Levy Fund.....	144
Litter Enforcement Fund.....	145
Reese-Peters Home Fund.....	146
Sheriff Services Fund.....	147
Juvenile Court Services Fund.....	148
Community Development Block Grant Fund.....	149
Workforce Investment Act Fund.....	150
Older Adult Services Levy Fund.....	151
Economic Development Assistance Grant Fund.....	152
Child/Adult Protective Services Fund.....	153
Treasurer's Prepayment Fund.....	154
Government Innovation Fund.....	155
Computerized Legal Research Fund.....	156
Indigent Guardianship Fund.....	157
Computer Fund.....	158
Parent Education Fund.....	159
Courts Special Projects Fund.....	160

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2015

	<u>Page</u>
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Special Revenue Funds (Continued):	
Law Library Resources Fund.....	161
Youth Services Fund.....	162
County Probation Services Community Based Corrections Fund.....	163
Victims of Crime Fund.....	164
Wireless 9-1-1 Fund.....	165
Adult Community Based Corrections Fund.....	166
Major Crimes Unit Grant Fund.....	167
Justice for Families Fund.....	168
Home Fund.....	169
Moving Ohio Forward Fund.....	170
Nonmajor Debt Service Funds	
Descriptions of the Nonmajor Debt Service Funds.....	171
Combining Balance Sheet.....	172
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	173
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.....	174
General Obligation Bond Retirement Fund.....	175
Energy Conservation Bond Retirement Fund.....	176
Nonmajor Capital Projects Funds	
Descriptions of the Major and Nonmajor Capital Projects Funds.....	177
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Major Capital Projects Fund:	
Jail Facility Fund.....	179
Combining Balance Sheet.....	180
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	182
Schedules of Revenues, Expenditures, and Changes in Fund Balances—Budget (Non-GAAP Basis) and Actual - Individual Nonmajor Capital Projects Funds:	
Airport Construction Fund.....	184
Developmental Disabilities Facilities Fund.....	185
Road and Bridge Construction Fund.....	186
Permanent Improvement Fund.....	187
Financial Management Information System Fund.....	188
Local Government Innovation Fund.....	189
Record and Asset Storage Fund.....	190

Fairfield County, Ohio

TABLE OF CONTENTS

Comprehensive Annual Financial Report For the Year Ended December 31, 2015

	<u>Page</u>
Enterprise Funds	
Descriptions of the Enterprise Funds.....	191
Schedules of Revenues, Expenditures, and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Individual Enterprise Funds:	
Sewer Fund.....	192
Water Fund.....	193
Airport Fuel Operations Fund.....	194
Agency Funds	
Descriptions of the Agency Funds.....	195
Combining Statement of Changes in Assets and Liabilities—Agency Funds.....	198
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
Pledged Revenue Coverage - Special Assessment Bonds.....	S48
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



This page intentionally left blank.

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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2015. 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, 2015, are fairly presented in conformity with generally accepted accounting principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

Management's Discussion and Analysis

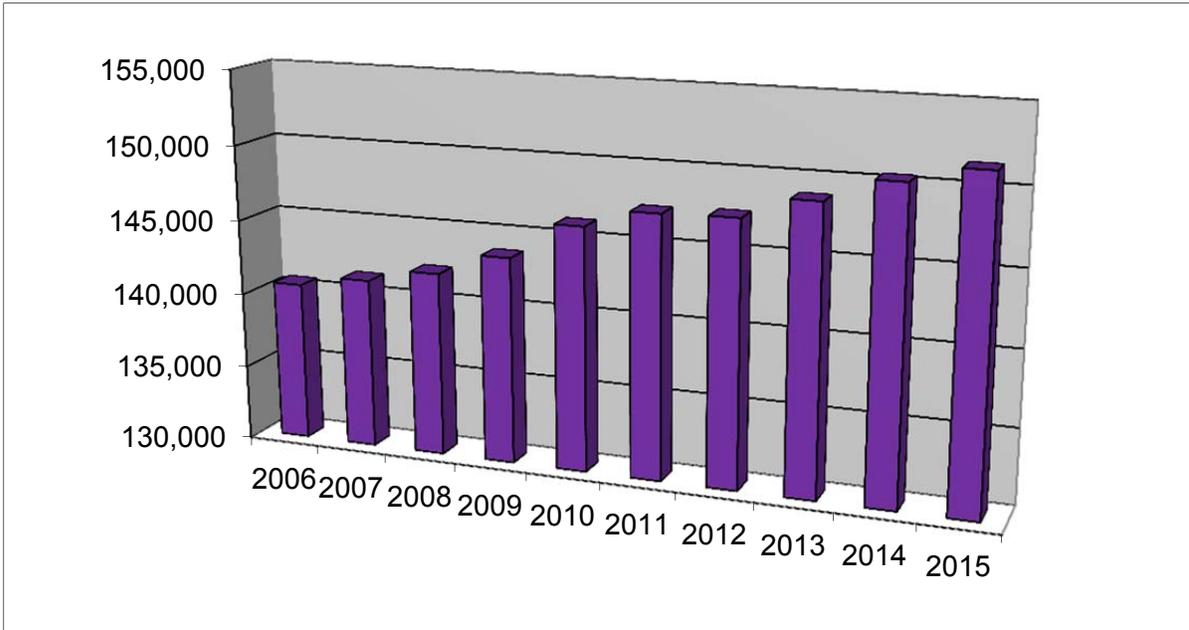
Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A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

S E R V E • C O N N E C T • P R O T E C T

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, 151,408 people reside within the County's 506 square miles, an increase of 0.7 percent for the year and an increase of 7.7 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 38,780 residents.

Population



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

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

Although the County Auditor serves as fiscal agent for the Fairfield County General Health District, Fairfield County Soil and Water Conservation District, Fairfield County Regional Planning Commission, Fairfield County Transportation Improvement District, Fairfield County Historical Parks Commission, Fairfield County Family, Adult, and Children First Council, Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, and Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation Unit, the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

The County employs 872 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

This report's basic financial statements include the County's component unit, Fairfield 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 County is part of the Columbus Metropolitan Statistical Area. The statistical areas are grouped based on census population and commute-to-work data.

It was a big year for health care in Fairfield County, with two hospitals and other health care projects combining for \$82 million in investment.

On June 3, 2015, OhioHealth opened its state-of-the-art Pickerington Medical Campus. The 146,000 square foot medical campus offers a range of services such as emergency care, outpatient surgery, and a number of physician specialties. This estimated cost of the project was \$42 million and initially created more than 200 jobs in the City of Pickerington.

In July 2015, Fresenius Medical Group leased a 7,628 square foot space on Hill Road North and invested more than \$1 million in improvements. In November 2015, Ortho Neuro completed \$700,000 in improvements to a 6,000 square foot facility at the Pickerington Medical Campus. In March 2015, Mt. Carmel Health renovated 5,338 square feet of an existing space on Hill Road North, investing more than \$250,000.

Overall, the City of Pickerington in 2015 realized a total of nearly \$5.7 million in new investments.

In May 2015, Fairfield Medical Center completed its \$38 million expansion. The additional space in its modern two-story addition included 10 new operating rooms, 36 prep rooms and 30 inpatient rooms. The expansion added 216,000 square feet to the medical center, increasing its size by 45 percent. The expansion increased Fairfield Medical Center's hold as the largest employer in the County with more than 2,000 employees including 400 practitioners on the medical staff.

SRI Ohio had an expansion to its existing facilities in Lancaster that added 50 new jobs and retained 75 employees. The manufacturer prints and decorates glass containers and moved its Canadian operations to Fairfield County by the end of 2015. The total investment of \$8.2 million includes the purchase of a building in Rock Mill Industrial Park and manufacturing and engineering related costs.

Martin Partitions, a corrugated and chip paper company, constructed a 30,000 square foot building in Rock Mill Industrial Park in its move from an 11,000 square foot building in Bloom Township late summer 2015. The Company invested \$1.7 million into the community and added five new positions while retaining 25 positions.

Lancaster also prepared for the future by beginning construction on a spec building to meet the demand for job ready buildings in October 2015. The 50,400 square foot building in Rock Mill Industrial Park will be on 6.6 acres of land with pre-cast concrete walls with 28 foot ceilings. The building will also be expandable to 75,000 square feet if needed. The project will cost approximately \$2.4 million and will be occupant ready by mid-summer of 2016.

Canal Winchester saw continued growth in its Canal Pointe Industry and Commerce Park. Four projects totaled 195 new employees and \$5.2 million in investments.

Capsa Solutions, a developer and manufacturer of electronics specialized for the healthcare industries, moved its facility from Columbus to Canal Winchester during March, 2015. The 120,000 square foot leased building houses administrative offices, production, and warehouse space. The project added 125 new jobs, \$400,000 in facility upgrades, and \$500,000 in equipment.

Responding to a growing demand for metal fabricating and machinery rehabilitation services, Manifold & Phalor broke ground May 2015, to expand its facility by adding 29,000 square feet of manufacturing space and 7,000 square feet of office space to their existing 30,000 square foot facility. The \$3.3 million investment project, to be completed late summer of 2016, will add 30 new jobs while retaining 35 jobs.

Buckeye Power, a seller of backup generators, construction equipment and outdoor gear, broke ground June 2015 for a 19,000 square foot sales and service facility in Canal Pointe. The \$1.6 million investment added 26 new jobs when it opened in January 2016.

Nifco, a leading global supplier of plastic fasteners, continues to grow. It increased employment by 39 positions in 2015 and completed a major parking lot expansion to accommodate their growth.

During 2015, the Buckeye Lake region was granted Economic Injury Disaster status due to the rebuilding of its dam. In a collaborative effort between three counties and various townships and municipalities, funding in the amount of \$300,000 through the US Economic Development Administration and the Ohio Development Services Agency to support initiatives aiding local businesses impacted by the dam construction. In addition, opportunities were also secured for low interest loans. The group started a task force to secure more funds and to develop a plan to improve Buckeye Lake's standing as a tourist destination. The 20 year plan will focus on activities, lodging, dining, nightlife, green space, and protecting the lake's resources.

Fairfield County continued its efforts to turn Route 33 into a limited access freeway. ODOT began work March 2015 on the Carroll interchange with a targeted completion date of 2017. The new \$49 million interchange will spur economic growth in the Village of Carroll while cutting down on commute time of residents and transportation time of local businesses. The project will include three new signaled intersections, four new bridge structures, new lighting, and retaining walls.

During 2015, Pickerington made improvements to its transportation corridor through ODOT's safety and beautification construction project along State Route 256. The \$8.1 million project is being funded with over \$7 million in grants. The project included adding lanes to State Route 204 and State Route 256, adding medians through the corridor, improving traffic signals, and installing more than 400 new trees.

Lancaster City School District joined with the Ohio Facility Construction Commission to construct five new elementary buildings. These new elementary buildings will replace the existing eight elementary school buildings. The project is estimated at a total cost of \$88 million. The local share, \$52.6 million, is coming from a 37 year, 4.1 mill bond issue approved by voters in 2012. Mt. Pleasant Elementary, Gorsuch West, and Tarhe Trails were completed prior to the opening of school in August 2015. Tallmadge Elementary is scheduled to open its doors in August 2016 and Medill Elementary is scheduled to be completed in 2017.

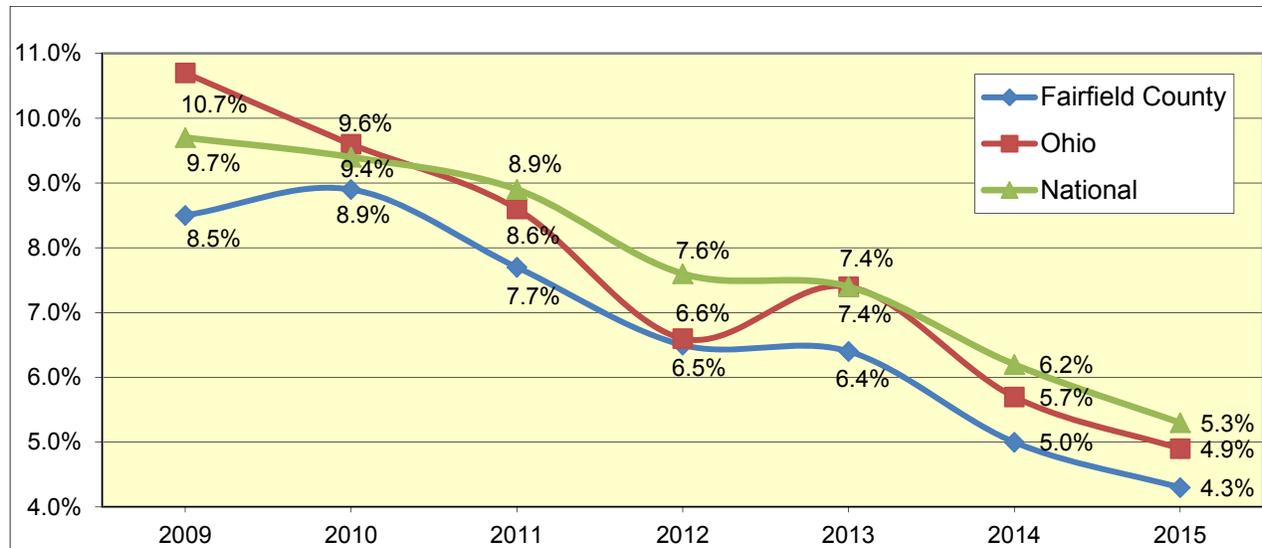
While approximately 61 percent of Ohio's 88 counties experienced negative population growth in 2015, Fairfield County's population grew to 151,408, an increase of 1,027 people, ranking it seventh in population growth from 2014 to 2015 in the State of Ohio.

Fairfield County, Ohio

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 2.2 percent between 2010 and 2015. Fairfield County's growth rate of 3.4 percent is the fifth highest among Ohio's 88 counties. Delaware County in Central Ohio leads the State in annual population growth with an 10.2 percent average between 2010 and 2015.

At 4.3 percent, Fairfield County's 2015 unemployment rate is lower than the 5.0 percent annual rate in 2014. The County's rate is lower than the State and national averages of 4.9 and 5.3, respectively.

**Unemployment Rates for 2009-2015
(Not seasonally adjusted)**



Long-Term Financial Planning

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

The Board of County Commissioners is committed to maintaining a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2015, the departments received no increases for other operating expenses and department allocations, except for small pay increases for all employees excluding elected officials. Additional revenues from the permanent sales tax increase of one-quarter of one percent, casino revenues, and the stability of property tax revenues contribute to the County's good fiscal condition.

In June 2015, the County Commissioners approved a \$1.8 million contract with Granger Construction Company to manage the construction of the new jail facility to be built in Fairfield County at the minimum security jail site on Wheeling Street. The facility will replace the maximum security facility on Main Street, minimum security facility on Wheeling Street, and leased space at the Annex at the Southeastern Ohio Correctional Institute. Construction of the 384 bed public safety facility is estimated to be within the guaranteed maximum budget of \$35.7 million. The public safety facility is being financed with the

issuance of \$29.5 million in general obligation bonds issued in January 2015 and \$5.4 million of General Fund revenues. The facility will house minimum, medium, and maximum security inmates and will allow for up to an additional expansion of 250 beds. Construction began August 2015 with an anticipated completion date of June 2017. A collaborative effort by elected officials and department heads in controlling expenditures contributes to the financing of the new jail.

Relevant Financial Policies

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

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

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

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

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

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

Major Initiatives

The Fairfield County Economic Development Department (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.

The Department administers four programs related to economic development. The **Revolving Loan Fund** (RLF) can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. Since program inception, more than \$4 million has been loaned to support 86 projects, resulting in a total investment in the County of more than \$25.3 million. The **County Workforce Development Training Grant** can be used to incentivize companies locating or expanding in the County. The Department provides staffing assistance to the **Fairfield County Port Authority**. It was created to be used as a financing tool to partner public and private investment dollars on larger projects. The five member board meets on a regular basis to discuss continuing efforts to promote the availability of the port as a financing alternative for projects. The Department also works with **Enterprise Zone** agreements and

is responsible for setting up the Tax Incentive Review Council (TIRC) in coordination with the County Auditor's Office. The TIRC's annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations.

As of December 31, 2015, four Enterprise Zone agreements were active representing more than \$9.9 million in investments and an increase in payroll of \$1,480,080 from 2014. The projects have created 196 employment positions and retained 306 positions as a result of the Enterprise Zone Agreements.

The Fairfield 33 Development Alliance (the Alliance), a public/private non-profit organization formed in 2007, strategically markets the Route 33 Corridor, works to retain and expand existing companies as well as works to attract new business to the County. Business attraction adds economic strength to the County by creating good paying jobs for its residents. Alliance investors include the County, three cities, one township, one improvement corporation, and 17 private businesses. Since its inception, the Alliance has helped bring in \$288.83 million in investments with 42 projects and the creation of 2,799 jobs.

The Alliance commissioned a study with Silverlode Consulting to identify growth opportunities for Fairfield County. The study interviewed stakeholders, community leaders, and business leaders to identify weaknesses, strengths, threats, and opportunities. The study highlighted such strengths as collaboration between public entities, community involvement from the private sector, two great shovel-ready sites, responsiveness to site selectors, location, and utilities. It also shows that The Alliance has a good foundation and is recognized by site selectors. The Alliance will implement numerous initiatives that were recommended in the plan. The first goal is to craft an Elevator Pitch and make sure it resonates through and beyond members of the Alliance and local business and community leaders. A comprehensive marketing plan needs to also be completed to rebrand the Alliance. This will include business retention and expansion initiatives as well as targeting industries such as food processing, glass manufacturing, advanced manufacturing, and auto parts. Subsequently, the Alliance needs to focus on workforce development to fill an employment pipeline for current and future jobs.

During 2015, the Fairfield County Land Reutilization Corporation expended a portion of the Neighborhood Initiative Program reimbursable adjusted grant awarded in 2014. The Neighborhood Initiative Program is a program of the Ohio Hardest Hit Fund Project. The funds are being used to stabilize property values by removing and greening vacant and blighted properties in targeted areas in an effort to prevent future foreclosures for existing homeowners. The acquisition process of the Neighborhood Initiative Program award began in late 2014 and will continue throughout 2016. As of December 31, 2015, 24 properties were acquired with 11 demolished and 4 to be demolished in 2016.

Fairfield County was awarded a \$489,000 Community Development Grant (CDBG) grant during 2015 from the Ohio Development Services Agency, Office of Community Development. The CDBG assists local governmental entities with community and economic development activities and provide technical assistance in connection with community and economic development programs. The grant funds were used for rehabilitation and paving of village streets, sewer lines, manholes, and sidewalks.

In December 2015, the County Auditor entered into a contract with Woolpert Incorporated to create a countywide hydrology dataset. This dataset will encompass a countywide hydrographic layer of rivers, lakes, streams, creeks, reservoirs, ponds and swamps, that will be digitized in the direction of flow. The hydro centerlines will be organized from the highest elevation to the lowest evaluation. This provides tools to see the impacts of different scenarios throughout the county by performing various modeling profiles which will utilize the newly created elevation data. In addition to the stream centerline data, the County is also receiving polygon features for all bodies of water and for the streams with edge of banks wider than 8' in width. The pond polygon is an enhancement based upon the most recent imagery to improve the positional accuracy of the outline, include missing ponds, and also is added the surface water elevation attribute, whereas the stream polygon is a completely new feature that will be added to our countywide dataset. The \$49,684 project is expected to be completed the end of July 2016.

The County continues to realize savings from the implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings in 2014. The project has generated savings of \$125,261 for calendar year 2015.

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

AWARDS AND ACKNOWLEDGMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2014. This was the twenty-sixth 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 2014 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the fourteenth consecutive year the County has received this prestigious award.

Acknowledgments

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

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

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

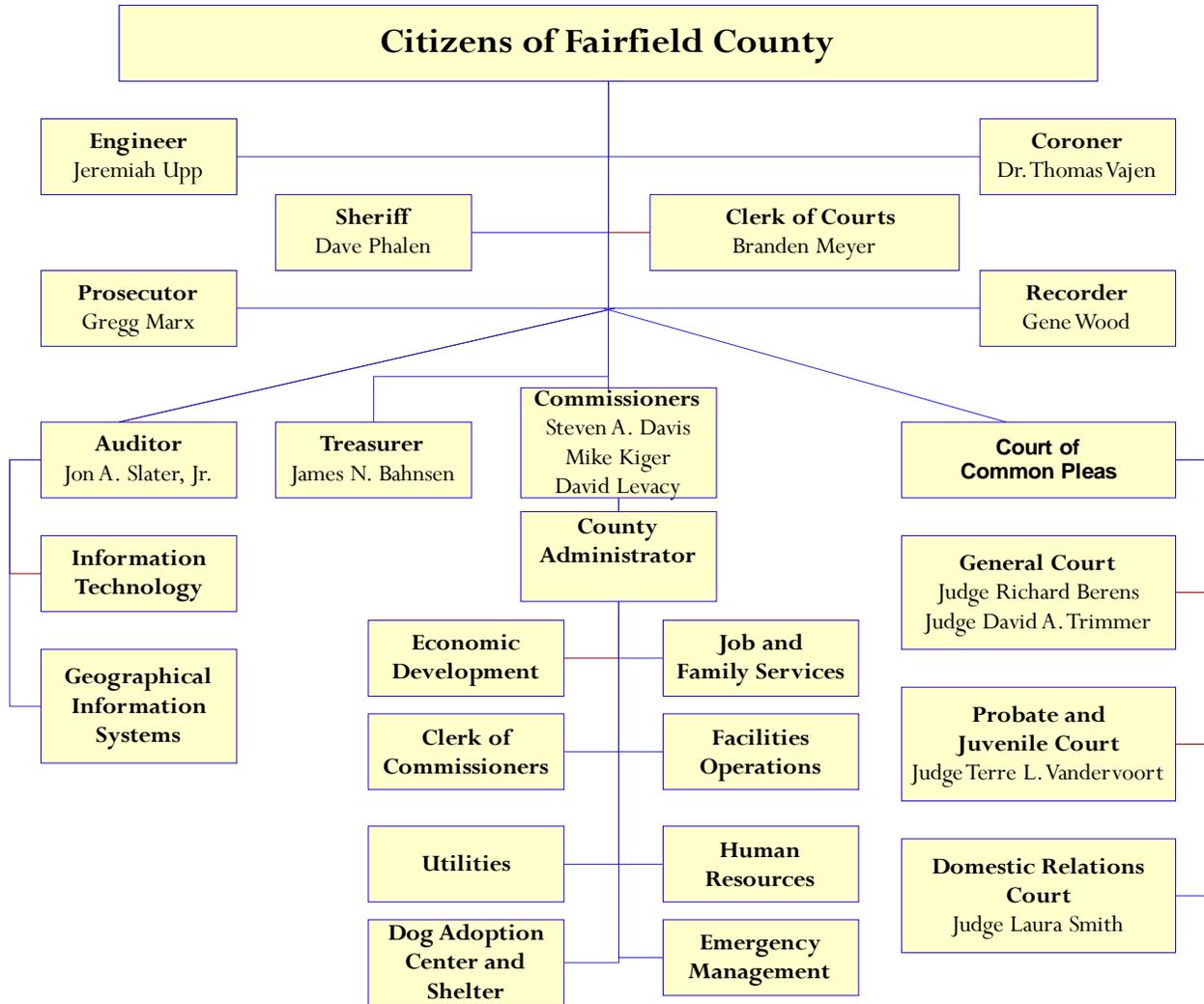
Respectfully submitted,



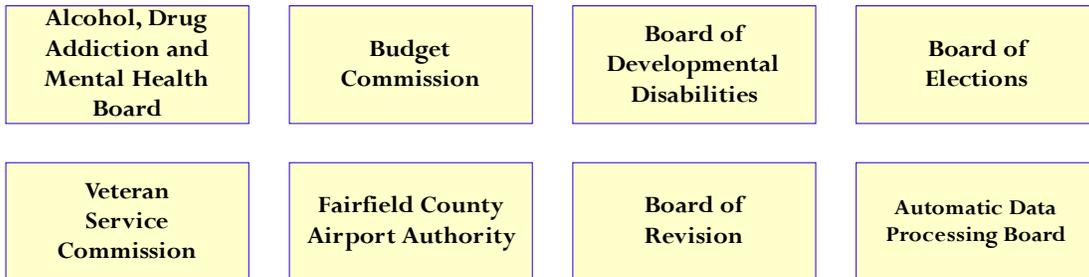
Jon A. Slater, Jr.

June 28, 2016

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2015



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2015

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Fairfield County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

A handwritten signature in black ink, reading "Jeffrey R. Emer". The signature is written in a cursive style.

Executive Director/CEO

This page intentionally left blank.

Financial Section



This page intentionally left blank.



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, 2015, 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., which represents 0.20 percent, 1.61 percent, and 6.79 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairfield Industries, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairfield Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

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

www.ohioauditor.gov

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Services, 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

We did not subject the introductory section and statistical section information to the auditing procedures applied to 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 28, 2016, 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.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2016

This page intentionally left blank.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(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, 2015. 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 2015 are as follows:

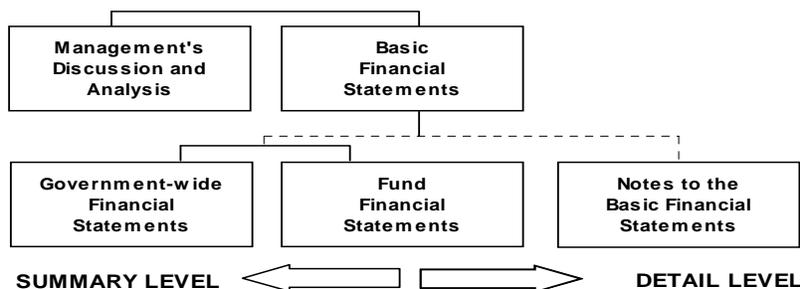
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2015, by \$256,500,665 net position. Of this amount, \$8,697,459 was the unrestricted net position portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net position increased by 2.96 percent, or \$7,363,307 from the total net position at the beginning of the year 2015.
- At the end of the current year, the County's governmental activities reported total net position of \$208,926,359 an increase of \$5,547,816 from the prior year. Of this amount, (\$2,481,651) is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$17,658,000 which represents a 7.6 percent decrease from the prior year, and represents 48.9 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases increased by \$30,798,717 or 90.1 percent, during the current year.
- Net pension liability increased \$1,029,244 or 3.1 percent during the 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.

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



Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2015
 (Unaudited)

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 general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, 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 • Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities • Statement of Revenues, Expenditures, and Changes in Fund Balances • Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 	<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, 2015
 (Unaudited)

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

The Statement of Net Position and the Statement of Activities, which can be found on pages 22 through 25 of this report, are divided into three categories as follows.

Governmental Activities — Most of the County's basic services are reported under this category, such as general government, public safety, public works, health, human services, urban redevelopment and housing, 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, 2015
(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 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
- Jail Facility Fund

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 38 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 the capital expenses associated with the related facilities. The proprietary fund financial statements can be found on pages 39 through 43 of this report.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(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 44 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 45 through 103 of this report.

Government-wide Financial Analysis

During 2015, as shown in the table below, the combined net position of the County's primary government increased \$7,363,307 or 2.96 percent. Net position reported for governmental activities increased \$5,547,816 or 2.73 percent and business-type activities increased \$1,815,491 or 3.97 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, 2015, with comparatives as of December 31, 2014

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Assets:						
Current and Other Noncurrent Assets	\$ 147,075,451	\$ 108,528,389	\$ 16,775,532	\$ 10,976,401	\$ 163,850,983	\$ 119,504,790
Capital Assets	177,232,235	174,534,444	53,257,724	53,701,809	230,489,959	228,236,253
Total Assets	<u>324,307,686</u>	<u>283,062,833</u>	<u>70,033,256</u>	<u>64,678,210</u>	<u>394,340,942</u>	<u>347,741,043</u>
Deferred Outflows of Resources:						
Deferred Charge on Refunding	737,044	844,538	1,027,995	1,151,959	1,765,039	1,996,497
Pension	6,097,158	4,025,103	132,440	88,862	6,229,598	4,113,965
Total Deferred Outflows of Resources	<u>6,834,202</u>	<u>4,869,641</u>	<u>1,160,435</u>	<u>1,240,821</u>	<u>7,994,637</u>	<u>6,110,462</u>
Liabilities:						
Current and Other Liabilities	8,026,978	6,942,525	1,001,914	591,972	9,028,892	7,534,497
Long-Term Liabilities:						
Due Within One Year	4,306,199	3,705,311	1,786,958	1,491,234	6,093,157	5,196,545
Net Pension Liability	34,014,515	33,001,675	726,320	709,916	34,740,835	33,711,591
Other Amounts Due In More Than One Year	43,149,054	15,565,741	20,091,433	17,367,094	63,240,487	32,932,835
Total Liabilities	<u>89,496,746</u>	<u>59,215,252</u>	<u>23,606,625</u>	<u>20,160,216</u>	<u>113,103,371</u>	<u>79,375,468</u>
Deferred Inflows of Resources:						
Property Taxes	32,029,185	25,077,742	-	-	32,029,185	25,077,742
Pension	689,598	260,937	12,760	-	702,358	260,937
Total Deferred Inflows of Resources	<u>32,718,783</u>	<u>25,338,679</u>	<u>12,760</u>	<u>-</u>	<u>32,731,543</u>	<u>25,338,679</u>
Net Position:						
Net Investment in Capital Assets	162,414,457	161,056,531	36,395,196	36,156,612	198,809,653	197,213,143
Restricted	48,993,553	46,869,453	-	-	48,993,553	46,869,453
Unrestricted (Deficits)	<u>(2,481,651)</u>	<u>(4,547,441)</u>	<u>11,179,110</u>	<u>9,602,203</u>	<u>8,697,459</u>	<u>5,054,762</u>
Total Net Position	<u>\$ 208,926,359</u>	<u>\$ 203,378,543</u>	<u>\$ 47,574,306</u>	<u>\$ 45,758,815</u>	<u>\$ 256,500,665</u>	<u>\$ 249,137,358</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

During 2015, the County adopted GASB Statement No. 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$278,995,921 to \$249,137,358.

At December 31, 2015, 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 \$198,809,653. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

There were various changes in total assets from the prior year which resulted in a total increase of \$46,599,899. For governmental activities, the \$38,547,062 increase in current and other noncurrent assets is primarily due to increases in cash and cash equivalents, property taxes receivable, notes receivable, intergovernmental receivable, and prepaid items. Cash and cash equivalents increased \$27,756,908 primarily due to unspent bond proceeds issued to construct a new jail facility. The jail facility bonds were issued in the amount of \$29,500,000 and as of year-end \$26,096,876 remained unspent. During 2015, the County also realized increases in grants, interest earnings, and property, sales, and permissive real property transfer taxes. Property taxes receivable increased \$6,933,024 due to an increase in the County's assessed valuation of real estate property. Notes receivable increased \$1,800,000 due to the purchase of a note from the City of Lancaster (City) which was used by the City to remodel a new courts facility. Intergovernmental receivables increased \$1,007,206 due to increases in funding from federal and State grant sources. Prepaid items increased \$761,669 due mainly to a prepayment of the January, 2016 health insurance which did not occur during the prior year. Increases in liabilities for governmental activities are due primarily to increases in contracts payable and outstanding debt which were offset by a decrease in intergovernmental payables. As mentioned above, jail facility bonds were issued during 2015 in the amount of \$29,500,000. Contracts payable increased due to construction related to the new County jail facility. Intergovernmental payables decreased primarily due to a decrease in the worker's compensation payable for 2015 wages due to a billing method change at the Ohio Bureau of Workers' Compensation.

The \$5,799,131 increase in business type activities current and other noncurrent assets is primarily due to an increase in cash and cash equivalents of \$5,550,343. The increase in cash and cash equivalents is mainly attributed to the issuance of \$4,415,000 in bonds during 2015 to finance a new roadway to the utilities department and for utility improvements. Also, revenues exceeding expenses contributed to an increase in cash and cash equivalents for the business type activities. The increase in liabilities is mainly due to an increase in overall outstanding debt and intergovernmental payables. The increase in intergovernmental payables was due mainly to a payable to Violet Township for the County's share in a joint construction project for sewer improvements.

The increase in capital assets for governmental type activities was due primarily to new bridge and road improvements and the construction of the new County jail facility. This increase in capital asset additions was offset by current year's depreciation. The slight decrease in capital assets for business type activities was due primarily to the current year's depreciation exceeding the current year's capital asset additions.

Restricted net position was \$48,993,553 and unrestricted net position was \$8,697,459. 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."

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

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

The following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2015, and a comparative analysis with the year ended December 31, 2014.

Primary Government - Statement of Activities
For the year ended December 31, 2015, with comparatives for the year ended December 31, 2014

	Governmental Activities		Business-type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for Services	\$ 19,134,681	\$ 18,943,949	\$ 6,923,962	\$ 6,918,760	\$ 26,058,643	\$ 25,862,709
Operating Grants, Contributions, and Interest	32,988,798	31,289,996	-	-	32,988,798	31,289,996
Capital Grants, Contributions, and Interest	1,460,605	1,009,845	1,447,029	1,853,405	2,907,634	2,863,250
Total Program Revenues	53,584,084	51,243,790	8,370,991	8,772,165	61,955,075	60,015,955
General Revenues:						
Property Taxes	24,064,461	22,364,933	-	-	24,064,461	22,364,933
Permissive Real Property Transfer Taxes	1,889,871	1,505,420	-	-	1,889,871	1,505,420
Lodging Taxes	210,804	207,593	-	-	210,804	207,593
Sales Taxes	20,987,311	19,617,691	-	-	20,987,311	19,617,691
Intergovernmental	4,150,472	3,966,446	-	-	4,150,472	3,966,446
Unrestricted Interest	845,906	376,617	2,963	10,919	848,869	387,536
Unrestricted Contributions	38,071	9,824	-	-	38,071	9,824
Gain on Sale of Capital Assets	-	-	5,267	-	5,267	-
Other	996,526	1,021,599	20,841	22,374	1,017,367	1,043,973
Total General Revenues	53,183,422	49,070,123	29,071	33,293	53,212,493	49,103,416
Total Revenues.....	106,767,506	100,313,913	8,400,062	8,805,458	115,167,568	109,119,371
Expenses:						
General Government:						
Legislative and Executive	13,675,852	13,242,260	-	-	13,675,852	13,242,260
Intergovernmental	1,890,535	1,675,531	-	-	1,890,535	1,675,531
Judicial	6,633,915	6,587,813	-	-	6,633,915	6,587,813
Public Safety	18,203,146	17,489,204	-	-	18,203,146	17,489,204
Intergovernmental	115,426	236,049	-	-	115,426	236,049
Public Works	11,090,804	12,034,342	-	-	11,090,804	12,034,342
Health	22,489,901	22,294,998	-	-	22,489,901	22,294,998
Human Services	24,695,755	23,684,836	-	-	24,695,755	23,684,836
Urban Redevelopment and Housing	207,241	854,375	-	-	207,241	854,375
Intergovernmental	305,800	321,851	-	-	305,800	321,851
Transportation	420,936	353,261	-	-	420,936	353,261
Interest and Fiscal Charges	1,490,379	638,308	-	-	1,490,379	638,308
Sewer System	-	-	3,263,146	3,316,387	3,263,146	3,316,387
Water System	-	-	2,962,655	2,895,013	2,962,655	2,895,013
Airport Fuel Operations	-	-	358,770	360,847	358,770	360,847
Total Expenses.....	101,219,690	99,412,828	6,584,571	6,572,247	107,804,261	105,985,075
Increase in Net Position	5,547,816	901,085	1,815,491	2,233,211	7,363,307	3,134,296
Net Position - Beginning of Year.....	203,378,543	N/A	45,758,815	N/A	249,137,358	N/A
Net Position - End of Year.....	\$208,926,359	\$203,378,543	\$ 47,574,306	\$ 45,758,815	\$256,500,665	\$ 249,137,358

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$4,025,103 for governmental activities and \$88,862 for business-type activities computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$3,589,819 for governmental activities and \$79,272 for business-type activities. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$101,219,690	\$6,584,571	\$107,804,261
Pension expense under GASB 68	(3,589,819)	(79,272)	(3,669,091)
2015 contractually required contribution	<u>4,220,372</u>	<u>93,686</u>	<u>4,314,058</u>
Adjusted 2015 program expenses	101,850,243	6,598,985	108,449,228
Total 2014 program expenses under GASB 27	<u>99,412,828</u>	<u>6,572,247</u>	<u>105,985,075</u>
Increase in program expenses not related to pension	<u>\$ 2,437,415</u>	<u>\$ 26,738</u>	<u>\$ 2,464,153</u>

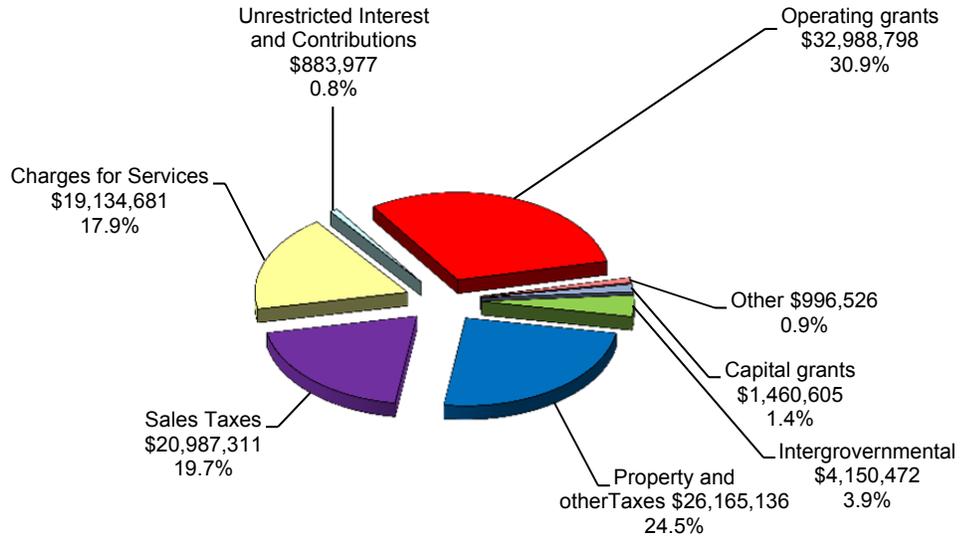
Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 32.3 percent of total governmental revenues, with taxes providing 44.2 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2015 were \$34,449,403. The increase in operating grants, contributions, and interest is due mainly to the County receiving more State and federal grants used for human services programs in the amount of \$6,116,224 in 2014 as compared to \$7,608,412 in 2015. Property, permissive real property transfer, and lodging taxes revenues were \$26,165,136 (24.5 percent of total governmental revenues) while sales taxes were \$20,987,311 (19.7 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined together, provided 76.5 percent of the County's total governmental revenues. Permissive real property transfer taxes increased from the prior year due to an increase in the number of real property and manufactured home conveyances. Sales taxes increased due to improvement in the economy.

The County received \$19,134,681 or 17.9 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.

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2015
 (Unaudited)

Revenues by Source – Governmental Activities



Human services activities comprised \$24,695,755 or 24.4 percent of total expenses. The County's health services activities accounted for \$22,489,901 or 22.2 percent of total expenses. The human services and health services expenses increased slightly due to increases in State and federal grants providing health and human services programs to County residents. This increase was offset by a decrease in charges for services.

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 \$47,635,606.

Program Expenses and Net Costs of Governmental Activities, by Program
 For the Year Ended December 31, 2015

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive	\$ 13,675,852	\$ 5,617,506	41.08%	5.55%
Intergovernmental	1,890,535	1,890,535	100.00%	1.87%
Judicial	6,633,915	3,709,129	55.91%	3.66%
Public safety	18,203,146	13,332,181	73.24%	13.17%
Intergovernmental	115,426	(171,025)	(148.17%)	(0.17%)
Public works	11,090,804	2,312,960	20.85%	2.29%
Health	22,489,901	12,897,284	57.35%	12.74%
Human services	24,695,755	6,444,056	26.09%	6.37%
Urban redevelopment and housing	207,241	(293,246)	(141.50%)	(0.29%)
Intergovernmental	305,800	305,800	100.00%	0.30%
Transportation	420,936	100,047	23.77%	0.10%
Interest and fiscal charges	1,490,379	1,490,379	100.00%	1.47%
Total expenses	\$ 101,219,690	\$ 47,635,606		47.06%

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Business-type Activities

The net position for business-type activities increased from 2014 by 4 percent. The increase is mainly attributed to the revenues exceeding expenses. Expenses have remained fairly consistent in 2014 and 2015. The major revenue source was charges for services in the amount of \$6,923,962.

Financial Analysis of the County's Funds

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

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

At December 31, 2015, the County's governmental funds reported combined ending fund balances of \$90,463,005, an increase of \$29,263,253 in comparison with the prior year balances. \$4,396,954 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 S and Note 25 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2015, unassigned fund balance was \$6,003,249 while total fund balance was \$17,658,000. 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 16.6 percent to total General Fund expenditures, while total fund balance represents 48.9 percent of General Fund expenditures.

The fund balance of the County's General Fund decreased by \$1,441,537 during the current year compared to a \$674,676 increase in the prior year. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenues increased approximately \$2,485,125 from the prior year while General Fund expenditures increased \$911,477 from the prior year. The largest increases in revenues were in sales taxes, charges for services, and interest. These increases are primarily due to improvement in the local economy which resulted in increases in sales tax revenue, increases in fees charged for building department inspections and geographical information system services, and increase in interest earned on investments, respectively. The largest increases in expenditures were to judicial, public safety, human services, and intergovernmental. The General Fund reflects an inception of a capital lease in judicial expenditures in the amount of \$18,408 and had increased contract service expenditures in the clerk of courts department due to document capture services. The increase in human services was primarily due to an increase in contract services. Human services, public safety, and judicial all experienced increases in salaries and fringe benefits for 2015. The increase in intergovernmental is primarily due to an increase in contract services for Commissioner's shared costs.
- Other financing sources (uses) increased by (\$3,689,861) primarily due to increases in transfers out of \$3,484,513.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2015 was (\$54,737) compared to prior year of \$216,827. Revenues increased \$1,320,561 mainly due to an increase in intergovernmental revenues which was offset by a decrease in charges for services. The increase in intergovernmental revenues is due to increases in State and federal funding and the decrease in charges for services is due to the decrease in shared service contracts from 2014 to 2015. Expenditures increased by \$1,377,576 which is a direct result of increases in State and federal funding. Other financing sources (uses) increased by \$105,938. There was an overall net decrease in fund balance in the amount of \$271,564.

The fund balance of the Motor Vehicle Fund at December 31, 2015 is \$3,892,549, a decrease of \$574,208 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues by \$375,552 and a net change of (\$198,656) in other financing sources (uses). The net decrease of expenditures exceeding revenues is primarily due to increases in permissive motor vehicle license tax and intergovernmental revenues which were offset by an overall increase in public works expenditures in the areas of materials and supplies and contract services due to increasing expenditures in maintaining the roadways. Other financing sources (uses) decreased from the prior year primarily due to a decrease in inception of capital lease and a increase in transfers out to finance retirement of debt.

The fund balance of the Developmental Disabilities Fund at year-end is \$5,973,838, a decrease of \$1,342,973 or 18.4 percent, from 2014. The decrease in fund balance was primarily due to expenditures exceeding revenues by \$1,342,973. The largest increase in revenue is reflected in property taxes in the amount of \$414,529. Expenditures reflect a slight increase in the amount of \$39,665 which was primarily reflected in salaries and fringe benefits which were offset by a decrease in contract services.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2015, is \$3,733,437, which is an increase of \$313,341 from 2014. The increase in fund balance was due mainly to an increase in property taxes in the amount of \$50,833 and charges for services in the amount of \$14,839 which were offset by a decrease in intergovernmental revenues of \$554,788. Expenditures decreased \$158,216 due to decreases in salaries and contract services.

The fund balance of the Jail Facility fund at December 31, 2015 is \$34,665,156, an increase of \$29,505,991 from the previous year. The increase in fund balance was primarily due to proceeds from the sale of general obligation bonds to finance the construction of the new jail facility and an increase in transfers in of \$1,400,000. Expenditures increased \$2,754,301 due to increases in capital outlay expenditures.

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, reflect an increase in net position in the amount of \$1,357,557 and \$445,475, respectively. The increase in the Sewer Fund can be primarily attributed to an increase in operating revenues and decreases in operating and non-operating expenses, which were offset by decreases in interest income and capital contributions. The decrease in operating expenses is due to decreases in contractual services and materials and supplies which were offset by increases in personal services and depreciation. The increase in the Water Fund is mainly due to increase in capital contributions which were offset by a decrease in operating revenues. The increase in total operating expenses is primarily in the areas of personal services, fringe benefits, and contractual services which were offset by a decrease in materials and supplies. The Water Fund experienced a decrease in interest income and an increase in interest and fiscal charges. In 2014, contributions from developers were in the amount of \$1,014,570 in the Sewer Fund and \$305,540 in the Water Fund. During 2015, the contributions from developers were received in the amount of \$354,276 in the Sewer Fund and \$257,099 in the Water Fund.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

General Fund Budgetary Highlights

The County made minimal revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 6.69 percent or \$3,115,019. The transfers out reflect the largest increases in appropriations and were offset by a decrease in appropriations in public safety expenses. The \$3,193,722 increase in transfers out was primarily due to the transfer of funds to the capital project funds which will be used for capital related projects and transfers to the debt service funds for debt repayments. The decrease in public safety is primarily due to decreases in personal services and fringe benefits of \$326,474 and materials and supplies of \$183,010 in the sheriff's department which was offset by increases in capital outlay of \$327,000 in the sheriff's department and increase in materials and supplies of \$21,821 in the probation department. Actual expenditures were less than the final budgeted expenditures by \$1,626,290 due to general government legislative and executive of \$777,551, judicial of \$279,142, public safety of \$262,296, human services of \$181,742, and other of \$96,511.

The County's budgeted revenues, including other financing sources, increased by 1.6 percent primarily due to increases in charges for services in the amount of \$557,000 and transfers in in the amount of \$143,178. Actual revenues, excluding other financing sources, exceeded the final budget by \$4,734,396 primarily due to sales taxes, charges for services, permissive real property transfer taxes, intergovernmental, interest, and other of \$1,306,363, \$911,379, \$761,315, \$608,670, \$528,100, and \$325,435, respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2015, reflects a fund balance of \$11,408,203 which is \$3,243,264 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2015, and December 31, 2014, the County had invested \$230,489,959 and \$228,236,253, net of accumulated depreciation of \$159,167,241 and \$152,091,120, respectively, in a broad range of capital assets, as shown below:

Capital Assets, Net of Depreciation
As of December 31, 2015, with comparatives as of December 31, 2014

	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
Land	\$ 5,681,262	\$ 5,481,262	\$ 2,237,414	\$ 2,237,414	\$ 7,918,676	\$ 7,718,676
Construction in Progress	5,570,472	1,190,543	1,228,951	550,871	6,799,423	1,741,414
Buildings and Improvements Improvements Other Than	23,981,991	25,352,182	12,916,731	13,608,765	36,898,722	38,960,947
Buildings	2,690,747	2,671,992	-	-	2,690,747	2,671,992
Equipment	2,624,051	2,748,244	137,573	170,882	2,761,624	2,919,126
Furniture and Fixtures	170,425	191,939	-	-	170,425	191,939
Infrastructure	134,946,150	135,444,711	36,593,235	37,081,982	171,539,385	172,526,693
Vehicles	1,567,137	1,453,571	143,820	51,895	1,710,957	1,505,466
Total Capital Assets, Net	<u>\$ 177,232,235</u>	<u>\$ 174,534,444</u>	<u>\$ 53,257,724</u>	<u>\$ 53,701,809</u>	<u>\$ 230,489,959</u>	<u>\$ 228,236,253</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$2,253,706 or 0.99 percent (a 1.55 percent increase for governmental activities and a 0.83 percent decrease for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. As further detailed in Note 16 of the notes to the basic financial statements, the County had \$35,650,399 in purchase commitments.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

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

As of December 31, 2015, and December 31, 2014, the County had total debt of \$64,990,382 and \$34,191,665, respectively, as shown in the table below.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2015, with comparatives for December 31, 2014

	Governmental		Business-type		Totals	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Special Assessment	\$ 878,676	\$ 969,180	\$ -	\$ -	\$ 878,676	\$ 969,180
Bonds.....						
General Obligation Bonds...	41,864,604	13,751,381	18,745,166	15,632,220	60,609,770	29,383,601
Recovery Zone Bonds.....			2,915,000	2,995,000	2,915,000	2,995,000
Long-Term Loans.....	-	-	36,369	40,648	36,369	40,648
Capital Leases.....	534,087	779,768	16,480	23,468	550,567	803,236
	<u>\$ 43,277,367</u>	<u>\$ 15,500,329</u>	<u>\$ 21,713,015</u>	<u>\$ 18,691,336</u>	<u>\$ 64,990,382</u>	<u>\$ 34,191,665</u>

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

During 2015, the County repaid \$4,279 in long-term loans, paid down general obligation bonds including premiums and discounts by \$3,742,071, paid down business-type recovery zone economic development bonds by \$80,000, and paid down special assessment debt including premiums by \$90,504. The County entered into capital leases in the amount of \$64,384 and paid down capital leases by \$317,053. The total increase in the County's debt obligations for the current year was 90.1 percent (a 179.2 percent increase for governmental activities and a 16.2 percent increase for business-type activities). The net pension liability under GASB 68 is also reported as a long-term obligation that has been previously disclosed within the management's discussion and analysis.

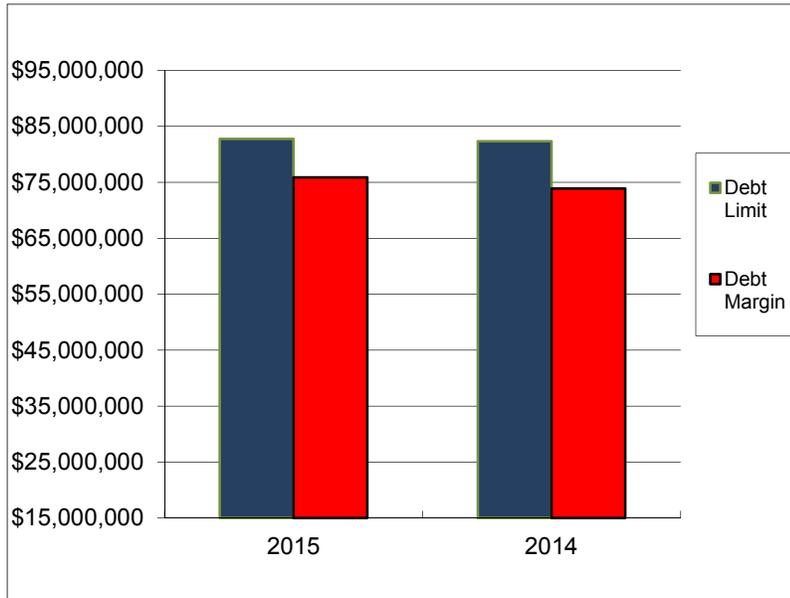
Moody's Investors Service, Inc. assigned a rating of "Aa2" to the County's \$33.9 million various purpose bonds issued on January 6, 2015. The County's rating is based on the County's sound financial operations characterized by healthy reserves, conservative management, debt burden, and the strength of the local economy.

Limitations on Debt

State statutes limit the amount of total debt according to this formula: \$6,000,000 plus two and one-half percent of the amount of the tax valuation in excess of \$300,000,000. By this calculation, the current total legal debt margin of Fairfield County is \$75,881,437 for 2015 and \$73,903,738 for 2014. This is the additional amount of debt the County could issue. The debt margin increased \$1,977,699 from 2014 to 2015 due to an increase in overall debt outstanding. The County's overall legal debt limit was \$82,764,488 for 2015 and \$82,324,974 for 2014.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2015, is approximately \$26.8 million.

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

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base increased slightly in 2015 to \$3.37 billion from the prior year of \$3.35 billion. Sales tax revenues are projected to increase due to steady growth due to quick access to the County. Local government and casino revenues are expected to remain fairly constant in 2016.

The various economic factors were considered in the preparation of the County's 2015 budget and will be considered in the preparation of future budgets. With the increase in health insurance premiums of 6.1 percent, and the minimal increases in salary and benefits, excluding union and bargaining employees and elected officials in 2015, the Commissioners took a conservative budget approach for the General Fund in 2015 by allowing no increases for department allocations and other operating expenses. The 2016 General Fund budget was adopted at \$44.4 million allowing an increase in health insurance premiums of 6.2 percent and employee pay increases that were consistent with those in 2015. No increases were allowed in other operating costs, department allocations, and no new employees are to be added to departmentals' table of organization. This budget includes \$1 million set aside for the county jail project.

Requests for Information

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

This page intentionally left blank.

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2015 - Primary Government

June 30, 2015 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 86,260,656	\$ 14,585,074	\$ 100,845,730	\$ -
Cash and Cash Equivalents				
in Segregated Accounts	132,638	726,912	859,550	122,785
Segregated Investments.....	-	-	-	240,236
Sales Taxes Receivable	5,744,882	-	5,744,882	-
Internal Balances.....	561	(561)	-	-
Inventory Held for Resale	-	45,652	45,652	-
Materials and Supplies Inventory	555,944	214,673	770,617	13,639
Permissive Motor Vehicle License				
Tax Receivable	133,075	-	133,075	-
Accrued Interest Receivable	249,237	-	249,237	-
Intergovernmental Receivable	14,248,021	8,255	14,256,276	-
Prepaid Items	1,062,577	26,634	1,089,211	2,684
Accounts Receivable	745,081	1,162,828	1,907,909	67,797
External Party Receivable	69,909	-	69,909	-
Lodging Taxes Receivable	43,357	-	43,357	-
Property Taxes Receivable	33,213,580	-	33,213,580	-
Loans Receivable	344,239	-	344,239	-
Notes Receivable	1,800,000	-	1,800,000	-
Special Assessments Receivable	851,442	6,065	857,507	-
Investment in Joint Venture	1,620,252	-	1,620,252	-
Capital Assets not Being Depreciated	11,251,734	3,466,365	14,718,099	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	165,980,501	49,791,359	215,771,860	31,265
Total Assets	<u>324,307,686</u>	<u>70,033,256</u>	<u>394,340,942</u>	<u>478,406</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	737,044	1,027,995	1,765,039	-
Pension	6,097,158	132,440	6,229,598	-
Total Deferred Outflows of Resources	<u>\$ 6,834,202</u>	<u>\$ 1,160,435</u>	<u>\$ 7,994,637</u>	<u>\$ -</u>

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2015 - Primary Government

June 30, 2015 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 1,902,837	\$ 55,646	\$ 1,958,483	\$ 25,027
Matured Compensated Absences Payable.....	13,385	-	13,385	-
Matured Capital Leases Payable.....	1,421	-	1,421	-
Matured Interest Payable.....	485	-	485	-
Intergovernmental Payable.....	1,299,593	329,823	1,629,416	-
Accounts Payable.....	2,784,286	249,574	3,033,860	17,897
External Party Payable.....	45,931	-	45,931	-
Contracts Payable.....	1,786,148	51,149	1,837,297	-
Retainage Payable.....	145,141	-	145,141	-
Accrued Interest Payable.....	47,751	62,696	110,447	-
Unearned Revenue.....	-	-	-	30,712
Customer Deposits Payable.....	-	253,026	253,026	-
Long-Term Liabilities:				
Due Within One Year	4,306,199	1,786,958	6,093,157	-
Net Pension Liability (See Note 12)	34,014,515	726,320	34,740,835	-
Other Amounts Due In More Than One Year ...	43,149,054	20,091,433	63,240,487	-
Total Liabilities	<u>89,496,746</u>	<u>23,606,625</u>	<u>113,103,371</u>	<u>73,636</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current				
Year Operations	32,029,185	-	32,029,185	-
Pension	<u>689,598</u>	<u>12,760</u>	<u>702,358</u>	-
Total Deferred Inflows of Resources	<u>32,718,783</u>	<u>12,760</u>	<u>32,731,543</u>	-
NET POSITION				
Net Investment in Capital Assets.....	162,414,457	36,395,196	198,809,653	31,265
Restricted for:				
Capital Projects.....	699,643	-	699,643	-
Debt Service.....	359,461	-	359,461	-
Other Purposes.....	6,406,281	-	6,406,281	7,308
Real Estate Assessment and Delinquencies.....	5,437,355	-	5,437,355	-
Road, Bridge, and Culvert Projects.....	6,891,207	-	6,891,207	-
Ditch Maintenance.....	1,982,932	-	1,982,932	-
Developmental Disabilities.....	6,648,866	-	6,648,866	-
Mental Health.....	4,471,257	-	4,471,257	-
Children Services and Children's Trust.....	3,441,418	-	3,441,418	-
Child, Adult, and Senior Protective Services.....	4,774,823	-	4,774,823	-
Child Support Enforcement.....	1,598,661	-	1,598,661	-
Juvenile Court Services.....	2,277,121	-	2,277,121	-
Dog and Kennel Services.....	486,528	-	486,528	-
Wireless 9-1-1 Services.....	210,404	-	210,404	-
Youth Services.....	564,462	-	564,462	-
Community Development Block Grant.....	1,151,553	-	1,151,553	-
Economic Development Assistance.....	770,461	-	770,461	-
Court Computer Services.....	821,120	-	821,120	-
Unrestricted (Deficit).....	<u>(2,481,651)</u>	<u>11,179,110</u>	<u>8,697,459</u>	<u>366,197</u>
Total Net Position.....	<u>\$ 208,926,359</u>	<u>\$ 47,574,306</u>	<u>\$ 256,500,665</u>	<u>\$ 404,770</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, 2015 - Primary Government

For the Year Ended June 30, 2015 - 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	\$ 13,675,852	\$ 8,058,346	\$ -	\$ -	\$ (5,617,506)
Intergovernmental	1,890,535	-	-	-	(1,890,535)
Judicial	6,633,915	1,108,674	1,816,112	-	(3,709,129)
Public Safety	18,203,146	2,527,068	2,057,067	286,830	(13,332,181)
Intergovernmental	115,426	-	286,451	-	171,025
Public Works	11,090,804	1,945,174	5,856,806	975,864	(2,312,960)
Health	22,489,901	1,362,441	8,230,176	-	(12,897,284)
Human Services	24,695,755	4,003,871	14,247,828	-	(6,444,056)
Urban Redevelopment and					
Housing	207,241	6,129	494,358	-	293,246
Intergovernmental	305,800	-	-	-	(305,800)
Transportation	420,936	122,978	-	197,911	(100,047)
Interest and Fiscal Charges	1,490,379	-	-	-	(1,490,379)
Total Governmental Activities	<u>101,219,690</u>	<u>19,134,681</u>	<u>32,988,798</u>	<u>1,460,605</u>	<u>(47,635,606)</u>
Business-Type Activities:					
Sewer	3,263,146	3,806,862	-	793,193	1,336,909
Water	2,962,655	2,745,871	-	653,836	437,052
Airport Fuel Operations	358,770	371,229	-	-	12,459
Total Business-Type Activities	<u>6,584,571</u>	<u>6,923,962</u>	<u>-</u>	<u>1,447,029</u>	<u>1,786,420</u>
Total Primary Government.....	<u>\$ 107,804,261</u>	<u>\$ 26,058,643</u>	<u>\$ 32,988,798</u>	<u>\$ 2,907,634</u>	<u>\$ (45,849,186)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	<u>\$ 1,682,756</u>	<u>\$ 678,797</u>	<u>\$ 10,948</u>	<u>\$ -</u>	<u>\$ (993,011)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2015 - Primary Government

For the Year Ended June 30, 2015 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Position:				
Net (Expense) Revenue	\$ (47,635,606)	\$ 1,786,420	\$ (45,849,186)	\$ (993,011)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 7,763,214	\$ -	\$ 7,763,214	\$ -
Public Works	1,269,920	-	1,269,920	-
Health	10,601,294	-	10,601,294	-
Human Services	4,430,033	-	4,430,033	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,889,871	-	1,889,871	-
Lodging Tax Levied for Public Works	210,804	-	210,804	-
Sales Taxes Levied for				
General Purposes	20,987,311	-	20,987,311	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,150,472	-	4,150,472	-
Unrestricted Interest	845,906	2,963	848,869	11,835
Unrestricted Contributions	38,071	-	38,071	-
Gain on Sale of Capital Assets	-	5,267	5,267	-
In-Kind Contributions	-	-	-	1,002,525
Other	996,526	20,841	1,017,367	-
Total General Revenues.....	53,183,422	29,071	53,212,493	1,014,360
Increase in Net Position.....	5,547,816	1,815,491	7,363,307	21,349
Net Position Beginning of Year - Restated (Note 3).....	203,378,543	45,758,815	249,137,358	383,421
Net Position End of Year.....	\$ 208,926,359	\$ 47,574,306	\$ 256,500,665	\$ 404,770

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2015

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 9,692,011	\$ 928,818	\$ 2,824,358
Cash and Cash Equivalents in Segregated Accounts.....	132,638	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	93,145	-	-
Receivables:			
Property Taxes	8,665,752	-	-
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	133,075
Sales Taxes	5,744,882	-	-
Accounts	420,872	127,177	38,863
Interfund	3,156,334	14,722	-
External Party	44,909	-	-
Special Assessments	-	-	-
Accrued Interest	248,142	-	-
Loans	-	-	-
Notes	1,800,000	-	-
Intergovernmental	2,549,841	987,503	2,851,089
Materials and Supplies Inventory.....	86,393	926	451,070
Prepaid Items.....	530,279	174,816	75,158
Total Assets.....	<u>\$ 33,165,198</u>	<u>\$ 2,233,962</u>	<u>\$ 6,373,613</u>
LIABILITIES			
Accounts Payable.....	\$ 825,481	\$ 184,388	\$ 193,997
Contracts Payable.....	11,540	-	3,732
Accrued Wages and Benefits Payable.....	855,598	327,907	143,486
Matured Compensated Absences Payable.....	4,833	3,760	-
Retainage Payable.....	-	-	-
Interfund Payable.....	13,020	613,431	19,800
External Party Payable.....	346	-	-
Intergovernmental Payable.....	659,786	148,778	72,727
Matured Interest Payable.....	-	485	-
Matured Capital Leases Payable.....	-	1,421	-
Total Liabilities.....	<u>2,370,604</u>	<u>1,280,170</u>	<u>433,742</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	8,355,487	-	-
Unavailable Revenue.....	4,781,107	1,008,529	2,047,322
Total Deferred Inflows of Resources.....	<u>13,136,594</u>	<u>1,008,529</u>	<u>2,047,322</u>
FUND BALANCES			
Nonspendable.....	4,300,321	175,742	526,228
Restricted.....	-	-	3,366,321
Committed.....	423,703	-	-
Assigned.....	6,930,727	-	-
Unassigned (Deficits).....	6,003,249	(230,479)	-
Total Fund Balances (Deficit)	<u>17,658,000</u>	<u>(54,737)</u>	<u>3,892,549</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 33,165,198</u>	<u>\$ 2,233,962</u>	<u>\$ 6,373,613</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	Jail Facility Fund	Nonmajor Governmental Funds	Totals
\$ 6,146,772	\$ 3,953,141	\$ 35,982,829	\$ 26,298,596	\$ 85,826,525
-	-	-	-	132,638
-	-	-	340,986	434,131
15,637,724	2,345,900	-	6,564,204	33,213,580
-	-	-	43,357	43,357
-	-	-	-	133,075
-	-	-	-	5,744,882
14,288	1,365	-	142,516	745,081
-	-	-	619,607	3,790,663
-	25,000	-	-	69,909
-	-	-	851,442	851,442
-	-	-	1,095	249,237
-	-	-	344,239	344,239
-	-	-	-	1,800,000
1,708,885	969,228	-	5,181,475	14,248,021
17,555	-	-	-	555,944
138,160	17,484	7,998	118,682	1,062,577
<u>\$ 23,663,384</u>	<u>\$ 7,312,118</u>	<u>\$ 35,990,827</u>	<u>\$ 40,506,199</u>	<u>\$ 149,245,301</u>
\$ 382,453	\$ 457,912	\$ -	\$ 740,055	\$ 2,784,286
-	-	1,274,271	496,605	1,786,148
355,921	25,083	-	194,842	1,902,837
534	3,369	-	889	13,385
-	-	51,190	93,951	145,141
25,495	13,102	-	3,105,254	3,790,102
-	-	200	45,385	45,931
295,617	10,921	-	111,764	1,299,593
-	-	-	-	485
-	-	-	-	1,421
<u>1,060,020</u>	<u>510,387</u>	<u>1,325,661</u>	<u>4,788,745</u>	<u>11,769,329</u>
15,075,418	2,262,259	-	6,336,021	32,029,185
1,554,108	806,035	-	4,786,681	14,983,782
<u>16,629,526</u>	<u>3,068,294</u>	<u>-</u>	<u>11,122,702</u>	<u>47,012,967</u>
155,715	17,484	7,998	459,668	5,643,156
5,818,123	3,715,953	26,096,876	24,570,124	63,567,397
-	-	8,560,292	613,882	9,597,877
-	-	-	326,894	7,257,621
-	-	-	(1,375,816)	4,396,954
<u>5,973,838</u>	<u>3,733,437</u>	<u>34,665,166</u>	<u>24,594,752</u>	<u>90,463,005</u>
<u>\$ 23,663,384</u>	<u>\$ 7,312,118</u>	<u>\$ 35,990,827</u>	<u>\$ 40,506,199</u>	<u>\$ 149,245,301</u>

Fairfield County, Ohio

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

December 31, 2015

Total Fund Balances for Governmental Funds.....		\$ 90,463,005
<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.		177,232,235
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,620,252
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.		
Property Taxes	1,184,395	
Sales Taxes	2,344,434	
Charges for Services	382,028	
Licenses and Permits	256	
Fines and Forfeitures	331,597	
Intergovernmental	9,655,040	
Special Assessments	851,442	
Accrued Interest	177,523	
Rent	7,341	
Reimbursements	49,726	
		14,983,782
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(47,751)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		737,044
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	(878,676)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(32,406,404)	
Refunding Bonds Payable and Unamortized Premiums	(9,458,200)	
Compensated Absences Payable	(4,177,886)	
Capital Leases Payable	(534,087)	
		(47,455,253)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	6,097,158	
Net Pension Liability	(34,014,515)	
Deferred Inflows - Pension	(689,598)	
		(28,606,955)
Net Position of Governmental Activities		\$ 208,926,359

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

This page intentionally left blank.

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property Taxes.....	\$ 7,850,299	\$ -	\$ -
Permissive Real Property Transfer Taxes.....	1,889,871	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	20,732,180	-	-
Charges for Services.....	7,409,624	3,396,152	118,118
Licenses and Permits.....	41,438	-	-
Permissive Motor Vehicle License Tax.....	-	-	1,679,556
Fines and Forfeitures.....	78,735	-	46,796
Intergovernmental.....	4,879,621	7,608,412	5,525,880
Special Assessments.....	-	-	-
Housing Rehabilitation	-	-	-
Interest.....	720,083	-	-
Rent.....	221,667	-	-
Donations.....	38,071	1,040	-
Other.....	348,987	350,242	184,957
Total Revenues.....	<u>44,210,576</u>	<u>11,355,846</u>	<u>7,555,307</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	11,353,914	-	-
Judicial	5,187,715	-	-
Public Safety	15,267,153	-	-
Public Works	-	-	7,902,693
Health	674,450	-	-
Human Services	1,217,133	12,093,264	-
Urban Redevelopment and Housing	-	-	-
Transportation	232,280	-	-
Intergovernmental.....	1,890,535	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	247,920	19,698	25,680
Interest and Fiscal Charges	29,665	7,098	2,486
Issuance Costs	-	-	-
Total Expenditures.....	<u>36,100,765</u>	<u>12,120,060</u>	<u>7,930,859</u>
Excess of Revenues Over (Under) Expenditures.....	<u>8,109,811</u>	<u>(764,214)</u>	<u>(375,552)</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	2,575	-	10,231
Inception of Capital Lease.....	18,408	45,976	-
General Obligation Bonds Issued.....	-	-	-
Premium on General Obligation Bonds.....	-	-	-
Transfers In.....	229,193	446,674	80,000
Transfers Out.....	(9,801,524)	-	(288,887)
Total Other Financing Sources (Use).....	<u>(9,551,348)</u>	<u>492,650</u>	<u>(198,656)</u>
Net Change in Fund Balances.....	(1,441,537)	(271,564)	(574,208)
Fund Balances Beginning of Year.....	19,099,537	216,827	4,466,757
Fund Balances End of Year (Deficit).....	<u>\$ 17,658,000</u>	<u>\$ (54,737)</u>	<u>\$ 3,892,549</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	Jail Facility Fund	Nonmajor Governmental Funds	Totals
\$ 8,165,453	\$ 2,124,435	\$ -	\$ 5,942,693	\$ 24,082,880
-	-	-	-	1,889,871
-	-	-	210,804	210,804
-	-	-	-	20,732,180
801,565	156,645	-	3,781,732	15,663,836
-	-	-	467,413	508,851
-	-	-	-	1,679,556
-	-	-	218,688	344,219
6,123,738	1,793,339	-	11,328,087	37,259,077
-	-	-	145,797	145,797
-	-	-	6,057	6,057
-	-	-	69,735	789,818
4,135	15,457	-	489,159	730,418
4,360	615	-	149,654	193,740
40,863	27,289	1,117	227,459	1,180,914
<u>15,140,114</u>	<u>4,117,780</u>	<u>1,117</u>	<u>23,037,278</u>	<u>105,418,018</u>
-	-	-	2,355,579	13,709,493
-	-	-	1,349,220	6,536,935
-	-	-	2,661,450	17,928,603
-	-	-	890,273	8,792,966
16,466,318	3,804,439	-	1,068,076	22,013,283
-	-	-	11,313,087	24,623,484
-	-	-	207,241	207,241
-	-	-	-	232,280
-	-	-	421,226	2,311,761
-	-	3,395,126	2,449,109	5,844,235
14,862	-	-	2,206,905	2,515,065
1,907	-	-	1,416,295	1,457,451
-	-	-	359,048	359,048
<u>16,483,087</u>	<u>3,804,439</u>	<u>3,395,126</u>	<u>26,697,509</u>	<u>106,531,845</u>
<u>(1,342,973)</u>	<u>313,341</u>	<u>(3,394,009)</u>	<u>(3,660,231)</u>	<u>(1,113,827)</u>
-	-	-	-	12,806
-	-	-	-	64,384
-	-	29,500,000	-	29,500,000
-	-	-	799,890	799,890
-	-	3,400,000	6,328,314	10,484,181
-	-	-	(393,770)	(10,484,181)
-	-	32,900,000	6,734,434	30,377,080
<u>(1,342,973)</u>	<u>313,341</u>	<u>29,505,991</u>	<u>3,074,203</u>	<u>29,263,253</u>
<u>7,316,811</u>	<u>3,420,096</u>	<u>5,159,175</u>	<u>21,520,549</u>	<u>61,199,752</u>
<u>\$ 5,973,838</u>	<u>\$ 3,733,437</u>	<u>\$ 34,665,166</u>	<u>\$ 24,594,752</u>	<u>\$ 90,463,005</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, 2015

Net Change in Fund Balances - Total Governmental Funds..... \$ 29,263,253

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

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

Capital Asset Additions	9,312,832	
Capital Contributions	22,592	
Current Year Depreciation	<u>(6,422,353)</u>	2,913,071

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	(12,806)	
Loss on Disposal of Capital Assets	<u>(202,474)</u>	(215,280)

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

Property Taxes	(18,419)	
Sales Taxes	255,131	
Charges for Services	152,724	
Licenses and Permits	88	
Fines and Forfeitures	2,237	
Intergovernmental	1,101,409	
Special Assessments	(106,443)	
Interest	117,216	
Rent	7,341	
Other	<u>(184,388)</u>	1,326,896

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

(81,378)

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

Special Assessment Bonds	85,000	
General Obligation Bonds	875,000	
Refunding Bonds	1,245,000	
Capital Leases	<u>310,065</u>	\$ 2,515,065

(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, 2015

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Amortization of Deferred Charges on Refunding	\$ (107,494)	
Accrued Interest Payable	2,395	
Amortization on Premium of Special Assessment Bonds	5,504	
Amortization on Premium of General Obligation Bonds	30,787	
Amortization on Premium of Refunding Bonds	36,336	
Amortization on Discount of General Obligation Bonds	<u>(456)</u>	(32,928)
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		(64,384)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Compensated Absences Payable		(407,163)
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. Governmental funds report the effect of premiums and discounts when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities:		
General obligation bonds	(29,500,000)	
Bond premium	<u>(799,890)</u>	(30,299,890)
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		4,220,373
Except for amounts reported as deferred inflows/outflows, changes in the net position liability are reported as pension expense in the statement of activities.		<u>(3,589,819)</u>
Change in Net Position of Governmental Activities.....		<u>\$ 5,547,816</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 GENERAL FUND

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,711,200	\$ 7,711,200	\$ 7,818,472	\$ 107,272
Permissive Real Property Transfer Taxes.....	1,125,000	1,125,000	1,886,315	761,315
Sales Taxes.....	19,300,000	19,300,000	20,606,363	1,306,363
Charges for Services.....	5,869,185	6,426,185	7,337,564	911,379
Licenses and Permits.....	33,000	33,000	40,215	7,215
Fines and Forfeitures.....	64,000	64,000	86,434	22,434
Intergovernmental.....	4,304,000	4,242,714	4,851,384	608,670
Interest.....	350,000	350,000	878,100	528,100
Rent.....	102,500	102,500	220,642	118,142
Donations.....	-	-	38,071	38,071
Other.....	73,000	73,000	398,435	325,435
Total Revenues.....	<u>38,931,885</u>	<u>39,427,599</u>	<u>44,161,995</u>	<u>4,734,396</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	13,153,405	13,240,269	12,462,718	777,551
Judicial	5,803,173	5,740,129	5,460,987	279,142
Public Safety	16,523,356	16,367,348	16,105,052	262,296
Health	682,444	680,300	678,104	2,196
Human Services	1,646,716	1,520,623	1,338,881	181,742
Transportation	226,336	241,974	215,122	26,852
Other	1,879,603	2,045,687	1,949,176	96,511
Total Expenditures.....	<u>39,915,033</u>	<u>39,836,330</u>	<u>38,210,040</u>	<u>1,626,290</u>
Excess of Revenues Over (Under) Expenditures	<u>(983,148)</u>	<u>(408,731)</u>	<u>5,951,955</u>	<u>6,360,686</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	2,575	2,575
Advances In.....	-	-	368,197	368,197
Advances Out.....	-	-	(910,725)	(910,725)
Transfers In.....	229,000	372,178	229,193	(142,985)
Transfers Out.....	(6,649,445)	(9,843,167)	(9,801,524)	41,643
Total Other Financing Sources (Uses).....	<u>(6,420,445)</u>	<u>(9,470,989)</u>	<u>(10,112,284)</u>	<u>(641,295)</u>
Net Change in Fund Balance	(7,403,593)	(9,879,720)	(4,160,329)	5,719,391
Fund Balance Beginning of Year	13,988,461	13,988,461	13,988,461	-
Prior Year Encumbrances Appropriated.....	1,580,071	1,580,071	1,580,071	-
Fund Balance End of Year	<u>\$ 8,164,939</u>	<u>\$ 5,688,812</u>	<u>\$ 11,408,203</u>	<u>\$ 5,719,391</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 4,617,000	\$ 3,886,888	\$ 4,084,245	\$ 197,357
Intergovernmental.....	6,422,890	7,790,115	7,607,183	(182,932)
Donations.....	-	-	1,040	1,040
Other.....	180,000	180,000	256,201	76,201
Total Revenues.....	11,219,890	11,857,003	11,948,669	91,666
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,793,968	5,629,183	5,582,418	46,765
Fringe Benefits	2,903,090	2,883,406	2,868,457	14,949
Materials and Supplies	294,202	244,476	228,143	16,333
Contractual Services	3,196,125	3,972,354	3,899,868	72,486
Capital Outlay	91,771	23,975	23,935	40
Other	7,000	10	10	-
Total Expenditures.....	12,286,156	12,753,404	12,602,831	150,573
Excess of Revenues Under Expenditures.....	(1,066,266)	(896,401)	(654,162)	242,239
OTHER FINANCING SOURCE (USE)				
Advances Out.....	-	-	(179,000)	(179,000)
Transfers In.....	312,038	446,674	446,674	-
Total Other Financing Source (Use).....	312,038	446,674	267,674	(179,000)
Net Change in Fund Balance.....	(754,228)	(449,727)	(386,488)	63,239
Fund Balance Beginning of Year.....	561,196	561,196	561,196	-
Prior Year Encumbrances Appropriated.....	431,487	431,487	431,487	-
Fund Balance End of Year.....	\$ 238,455	\$ 542,956	\$ 606,195	\$ 63,239

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 71,000	\$ 91,556	\$ 139,582	\$ 48,026
Permissive Motor Vehicle License Tax.....	1,525,000	1,525,000	1,674,874	149,874
Fines and Forfeitures.....	50,950	50,950	47,355	(3,595)
Intergovernmental.....	5,424,000	5,392,501	5,533,666	141,165
Other.....	25,000	25,000	184,131	159,131
Total Revenues.....	<u>7,095,950</u>	<u>7,085,007</u>	<u>7,579,608</u>	<u>494,601</u>
EXPENDITURES				
Current:				
Public Works:				
Motor Vehicle:				
Personal Services	2,798,547	2,856,068	2,839,569	16,499
Fringe Benefits	1,435,658	1,479,684	1,478,978	706
Materials and Supplies	1,205,031	1,334,561	1,200,060	134,501
Contractual Services	1,406,999	1,600,164	1,331,741	268,423
Capital Outlay	921,668	1,704,539	1,600,878	103,661
Other	6,520	49,497	49,425	72
Total Expenditures.....	<u>7,774,423</u>	<u>9,024,513</u>	<u>8,500,651</u>	<u>523,862</u>
Excess of Revenues Under Expenditures.....	<u>(678,473)</u>	<u>(1,939,506)</u>	<u>(921,043)</u>	<u>1,018,463</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	3,000	3,000	10,231	7,231
Transfers In.....	80,000	80,000	80,000	-
Transfers Out.....	<u>(260,608)</u>	<u>(288,887)</u>	<u>(288,887)</u>	<u>-</u>
Total Other Financing Sources (Use).....	<u>(177,608)</u>	<u>(205,887)</u>	<u>(198,656)</u>	<u>7,231</u>
Net Change in Fund Balance.....	(856,081)	(2,145,393)	(1,119,699)	1,025,694
Fund Balance Beginning of Year.....	2,546,319	2,546,319	2,546,319	-
Prior Year Encumbrances Appropriated.....	856,818	856,818	856,818	-
Fund Balance End of Year.....	<u>\$ 2,547,056</u>	<u>\$ 1,257,744</u>	<u>\$ 2,283,438</u>	<u>\$ 1,025,694</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,501,600	\$ 7,501,600	\$ 7,915,199	\$ 413,599
Charges for Services.....	872,484	872,484	857,409	(15,075)
Intergovernmental.....	5,976,465	5,976,465	6,035,266	58,801
Rent.....	-	-	4,345	4,345
Donations.....	-	-	4,360	4,360
Other.....	-	-	35,749	35,749
Total Revenues.....	<u>14,350,549</u>	<u>14,350,549</u>	<u>14,852,328</u>	<u>501,779</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,648,996	6,648,996	6,239,205	409,791
Fringe Benefits	3,013,241	3,013,241	2,776,971	236,270
Materials and Supplies	595,591	423,000	328,620	94,380
Contractual Services	7,302,374	6,935,818	6,150,699	785,119
Capital Outlay	604,279	597,273	249,166	348,107
Other	<u>3,678,105</u>	<u>3,120,564</u>	<u>2,457,714</u>	<u>662,850</u>
Total Expenditures.....	<u>21,842,586</u>	<u>20,738,892</u>	<u>18,202,375</u>	<u>2,536,517</u>
Excess of Revenues Under Expenditures.....	(7,492,037)	(6,388,343)	(3,350,047)	3,038,296
OTHER FINANCING USE				
Transfers Out.....	<u>(133,923)</u>	<u>(133,923)</u>	-	133,923
Net Change in Fund Balance	(7,625,960)	(6,522,266)	(3,350,047)	3,172,219
Fund Balance Beginning of Year	5,342,113	5,342,113	5,342,113	-
Prior Year Encumbrances Appropriated.....	<u>2,541,177</u>	<u>2,541,177</u>	<u>2,541,177</u>	-
Fund Balance End of Year	<u>\$ 257,330</u>	<u>\$ 1,361,024</u>	<u>\$ 4,533,243</u>	<u>\$ 3,172,219</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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 2,068,370	\$ 2,068,370	\$ 2,115,769	\$ 47,399
Charges for Services.....	9,000	9,000	183,198	174,198
Intergovernmental.....	1,470,392	1,470,392	1,848,675	378,283
Rent.....	18,000	18,000	15,457	(2,543)
Donations.....	500	500	655	155
Other.....	5,000	5,000	27,789	22,789
Total Revenues.....	<u>3,571,262</u>	<u>3,571,262</u>	<u>4,191,543</u>	<u>620,281</u>
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	466,057	516,057	431,600	84,457
Fringe Benefits	192,052	212,052	171,873	40,179
Materials and Supplies	116,698	125,800	25,031	100,769
Contractual Services	3,050,868	3,934,901	3,807,177	127,724
Capital Outlay	11,200	21,200	256	20,944
Total Expenditures.....	<u>3,836,875</u>	<u>4,810,010</u>	<u>4,435,937</u>	<u>374,073</u>
Net Change in Fund Balance.....	(265,613)	(1,238,748)	(244,394)	994,354
Fund Balance Beginning of Year.....	2,855,725	2,855,725	2,855,725	-
Prior Year Encumbrances Appropriated.....	482,735	482,735	482,735	-
Fund Balance End of Year.....	<u>\$ 3,072,847</u>	<u>\$ 2,099,712</u>	<u>\$ 3,094,066</u>	<u>\$ 994,354</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, 2015

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Nonmajor Airport Fuel Operations Fund</u>	<u>Total Enterprise Funds</u>
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 8,607,331	\$ 5,695,200	\$ 29,517	\$ 14,332,048
Cash and Cash Equivalents in Segregated Accounts	450,687	276,225	-	726,912
Receivables:				
Accounts	646,881	508,632	7,315	1,162,828
Interfund	4,809	4,914	-	9,723
Special Assessments	6,065	-	-	6,065
Intergovernmental	922	7,333	-	8,255
Materials and Supplies Inventory.....	101,037	113,636	-	214,673
Inventory Held for Resale.....	-	-	45,652	45,652
Prepaid Items.....	14,764	11,870	-	26,634
Total Current Assets.....	<u>9,832,496</u>	<u>6,617,810</u>	<u>82,484</u>	<u>16,532,790</u>
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents	253,026	-	-	253,026
Capital Assets Not Being Depreciated	1,293,243	2,173,122	-	3,466,365
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	<u>28,254,778</u>	<u>21,442,496</u>	<u>94,085</u>	<u>49,791,359</u>
Total Noncurrent Assets.....	<u>29,801,047</u>	<u>23,615,618</u>	<u>94,085</u>	<u>53,510,750</u>
Total Assets.....	<u>39,633,543</u>	<u>30,233,428</u>	<u>176,569</u>	<u>70,043,540</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	600,321	427,674	-	1,027,995
Pension	<u>66,220</u>	<u>66,220</u>	-	<u>132,440</u>
Total Deferred Outflows of Resources	<u>666,541</u>	<u>493,894</u>	-	<u>1,160,435</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

(Continued)

December 31, 2015

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 101,358	\$ 147,730	\$ 486	\$ 249,574
Contracts Payable	3,723	47,426	-	51,149
Accrued Wages and Benefits Payable	30,095	25,551	-	55,646
Interfund Payable	5,136	5,148	-	10,284
Intergovernmental Payable	310,496	18,452	875	329,823
Accrued Interest Payable	34,509	28,187	-	62,696
Current Portion of:				
Compensated Absences Payable	44,973	30,137	-	75,110
Capital Leases	3,785	3,785	-	7,570
OPWC Loans Payable	4,278	-	-	4,278
General Obligation Bonds Payable	945,000	755,000	-	1,700,000
Total Current Liabilities	<u>1,483,353</u>	<u>1,061,416</u>	<u>1,361</u>	<u>2,546,130</u>
Long-Term Liabilities				
(Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	253,026	-	-	253,026
Compensated Absences	27,120	63,146	-	90,266
Capital Leases	4,455	4,455	-	8,910
OPWC Loans Payable	32,091	-	-	32,091
General Obligation Bonds Payable	11,352,709	8,607,457	-	19,960,166
Net Pension Liability	363,160	363,160	-	726,320
Total Long-Term Liabilities	<u>12,032,561</u>	<u>9,038,218</u>	<u>-</u>	<u>21,070,779</u>
Total Liabilities	<u>13,515,914</u>	<u>10,099,634</u>	<u>1,361</u>	<u>23,616,909</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	6,380	6,380	-	12,760
NET POSITION				
Net Investment in Capital Assets	19,953,091	16,348,020	94,085	36,395,196
Unrestricted	6,824,699	4,273,288	81,123	11,179,110
Total Net Position	<u>\$ 26,777,790</u>	<u>\$ 20,621,308</u>	<u>\$ 175,208</u>	<u>\$ 47,574,306</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, 2015

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
OPERATING REVENUES:				
Charges for Services	\$ 3,806,862	\$ 2,745,871	\$ 371,229	\$ 6,923,962
OPERATING EXPENSES:				
Personal Services	606,972	479,739	-	1,086,711
Fringe Benefits	235,153	179,440	-	414,593
Contractual Services	943,734	744,971	28,442	1,717,147
Materials and Supplies	29,809	251,387	327,183	608,379
Other Operating Expenses	5,053	828	-	5,881
Depreciation	937,293	900,641	3,145	1,841,079
Total Operating Expenses	<u>2,758,014</u>	<u>2,557,006</u>	<u>358,770</u>	<u>5,673,790</u>
Operating Income	<u>1,048,848</u>	<u>188,865</u>	<u>12,459</u>	<u>1,250,172</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	2,808	155	-	2,963
Gain on Sale of Capital Assets	1,771	3,496	-	5,267
Bond Issuance Costs	(26,798)	(17,508)	-	(44,306)
Interest and Fiscal Charges	(478,334)	(388,141)	-	(866,475)
Other Non-Operating Revenues	16,069	4,772	-	20,841
Total Non-Operating Revenues (Expenses)	<u>(484,484)</u>	<u>(397,226)</u>	<u>-</u>	<u>(881,710)</u>
Gain (Loss) Before Capital Contributions.....	564,364	(208,361)	12,459	368,462
Capital Contributions	<u>793,193</u>	<u>653,836</u>	<u>-</u>	<u>1,447,029</u>
Change in Net Position	1,357,557	445,475	12,459	1,815,491
Net Position Beginning of Year - Restated (Note 3).....	<u>25,420,233</u>	<u>20,175,833</u>	<u>162,749</u>	<u>45,758,815</u>
Net Position End of Year	<u>\$ 26,777,790</u>	<u>\$ 20,621,308</u>	<u>\$ 175,208</u>	<u>\$ 47,574,306</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, 2015

	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.....	\$ 3,809,600	\$ 2,746,106	\$ 374,687	\$ 6,930,393
Cash Payments for Employee Services and Benefits	(869,902)	(670,948)	-	(1,540,850)
Cash Payments for Goods and Services.....	(1,081,683)	(1,047,968)	(357,226)	(2,486,877)
Other Operating Expenses.....	(5,647)	(828)	-	(6,475)
Other non-operating revenues.....	16,233	4,258	-	20,491
Customer Deposits Received.....	66,100	-	-	66,100
Customer Deposits Returned.....	(20,500)	-	-	(20,500)
Net Cash Provided by Operating Activities.....	<u>1,914,201</u>	<u>1,030,620</u>	<u>17,461</u>	<u>2,962,282</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	33,773	33,773	-	67,546
Tap-In Fees.....	405,145	386,170	-	791,315
Sale of capital assets.....	1,771	3,496	-	5,267
Special Assessments	1,577	-	-	1,577
Acquisition of Capital Assets.....	(261,602)	(191,797)	-	(453,399)
Proceeds from Sale of General Obligation Bonds.....	2,670,337	1,744,663	-	4,415,000
Premium on General Obligation Bonds.....	153,018	100,332	-	253,350
Principal Paid on Capital Leases Payable.....	(3,494)	(3,494)	-	(6,988)
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.....	(835,337)	(664,663)	-	(1,500,000)
Bond issuance costs.....	(26,798)	(17,508)	-	(44,306)
Interest Paid on Capital Leases Payable	(812)	(812)	-	(1,624)
Interest Paid on Recovery Zone Bonds.....	(80,744)	(80,744)	-	(161,488)
Interest Paid on General Obligation Bonds.....	(354,117)	(272,968)	-	(627,085)
Net Cash Used for Capital and Related Financing Activities	<u>1,658,438</u>	<u>996,448</u>	<u>-</u>	<u>2,654,886</u>
Cash Flows From Investing Activities				
Interest.....	<u>7,270</u>	<u>2,869</u>	<u>-</u>	<u>10,139</u>
Net Increase in Cash and Cash Equivalents.....	3,579,909	2,029,937	17,461	5,627,307
Cash and Cash Equivalents Beginning of Year.....	<u>5,731,135</u>	<u>3,941,488</u>	<u>12,056</u>	<u>9,684,679</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 9,311,044</u>	<u>\$ 5,971,425</u>	<u>\$ 29,517</u>	<u>\$ 15,311,986</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2015

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Income	\$ 1,048,848	\$ 188,865	\$ 12,459	\$ 1,250,172
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Other non-operating revenues	16,233	4,258	-	20,491
Depreciation Expense	937,293	900,641	3,145	1,841,079
(Increases) Decreases in Assets:				
Accounts Receivable	(1,248)	734	3,458	2,944
Intergovernmental Receivable	6,606	2,259	-	8,865
Interfund Receivable	(2,620)	(2,758)	-	(5,378)
Materials and Supplies Inventory	(93,942)	(101,195)	-	(195,137)
Inventory Held for Resale	-	-	(411)	(411)
Prepays	(7,070)	(9,907)	-	(16,977)
Decrease in Deferred Outflows - Pension	2,432	2,432	-	4,864
Increases (Decreases) in Liabilities:				
Accounts Payable	(7,561)	(2,190)	(586)	(10,337)
Contracts payable	389	44,092	-	44,481
Accrued Wages and Benefits Payable	415	2,378	-	2,793
Compensated Absences Payable	(5,341)	3,725	-	(1,616)
Interfund Payable	1,324	1,337	-	2,661
Intergovernmental Payable	(17,518)	5,588	(604)	(12,534)
Customer Deposits	45,600	-	-	45,600
Net Pension Liability	(6,695)	(6,695)	-	(13,390)
Decrease in Deferred Inflows - Pension	(2,944)	(2,944)	-	(5,888)
Net Cash Provided by Operating Activities.....	<u>\$ 1,914,201</u>	<u>\$ 1,030,620</u>	<u>\$ 17,461</u>	<u>\$ 2,962,282</u>

Noncash Capital Financing Activities:

Developers contributed \$354,275 and \$257,099 in the form of sewer lines and water lines, respectively, during 2015.

Sewer Fund payables relating to the acquisition of capital assets totaled \$2,909 for contracts payable during 2014 and \$25,427 for accounts payable, \$3,334 for contracts payable, and \$280,517 for intergovernmental payable during 2015.

Water Fund payables relating to the acquisition of capital assets totaled \$2,909 for contracts payable during 2014 and \$25,427 for accounts payable and \$3,334 for contracts payable during 2015.

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, 2015

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	12,266,338
Cash and Cash Equivalents in Segregated Accounts		970,212
Receivables:		
Property Taxes		159,033,887
Lodging Taxes		56,463
Accounts		3,418,186
Special Assessments		2,421,191
Accrued Interest		472
Intergovernmental		12,478,168
Tax Increment Financing Receivable		3,612,558
External Party Receivable		45,931
Total Assets	\$	<u>194,303,406</u>

LIABILITIES

External Party Payable	\$	69,909
Intergovernmental Payable		184,191,614
Due to Others		10,041,883
Total Liabilities	\$	<u>194,303,406</u>

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

Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

NOTE 1 – REPORTING ENTITY

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

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

Reporting Entity

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Section 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During years 2013 and 2014, no financial activity had occurred. During 2015, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank will be reported as a discretely presented component unit of the County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and 61. The Land Bank had no financial activity during 2013 or 2014. During 2015, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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 (CCAO) Workers' Compensation Group Retrospective Rating Program
Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations	

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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, 2015

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 services to individuals with developmental disabilities. Services provided include coordination of services, early intervention (birth to three years old), Forest Rose School (preschool and school age students), and the Opportunity Center and Job Fusion (services to adults). In addition, funding is

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

provided to support individuals living in the community. A county-wide property tax levy, along with federal and state grants, provides the revenues for this fund.

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.

Jail Facility Fund. The Jail Facility Fund accounts for committed monies transferred in from the General Fund and proceeds from the 2015 bond issuance for the construction of the new jail facility.

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, a nonmajor 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

Fund Financial Statements. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in revenues, expenses, and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total 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 grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 12.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows or resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property and sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, rent, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 12).

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

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

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

The Environmental Affairs Grant, the Voter/Education Pollworker Training, and the Federal Emergency Management Agency Special Revenue Funds, the Liberty Center County Services Complex, the Clerk of Courts Remolding, and the Energy Conservation Capital Project Funds were not budgeted because the

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

County did not anticipate any financial activity within these funds and none occurred. The Treasurer's Prepayment Special Revenue Fund was not budgeted because the County did not anticipate any financial 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. Equity in Pooled Cash, Cash Equivalents, and Investments

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

During 2015, investments were limited to nonparticipating certificates of deposit, federal agency securities, and other governmental entities bonds.

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 2015, 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 2015 amounted to \$720,083, which includes \$643,927 assigned from other County funds.

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

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

G. Receivables and Payables

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

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

H. Inventory of Supplies

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2015, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

J. Internal Balances

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

K. Restricted Assets

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

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 2015, 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

In general, governmental fund payables and accrued liabilities that once incurred, are paid in a timely manner and in full from current financial resources, and are reported as obligations of the funds. However, claims and judgments, compensated absences, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

P. Bond Premiums and Discounts

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

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

Q. Deferred Charge on Refunding

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

R. Pensions

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

S. 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

County's Board of Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for the use in satisfying those contractual requirements.

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2016'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.

T. Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes are primarily for net position of the Community Services, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Workforce Investment Act, Other Legislative and Executive Programs, Other Judicial Programs, Other Public Safety Programs, and Other Urban Redevelopment and Housing Programs 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.

U. 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.

V. 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

W. 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.

X. 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 2015, no extraordinary or special items occurred.

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

For 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions," and GASB Statement No. 71, "Pension Transition for Contributions made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68." GASB Statement No. 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2014	\$ 232,616,052	\$ 46,379,869
Adjustments:		
Net Pension Liability	(33,001,675)	(709,916)
Deferred Outflow	13,579	-
Deferred Outflow - Payments Subsequent to Measurement Date	4,011,524	88,862
Deferred Inflow	(260,937)	-
Restated Net Position December 31, 2014	203,378,543	45,758,815

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise
Net Position December 31, 2014	\$ 25,730,760	\$ 20,486,360	\$ 162,749	\$ 46,379,869
Adjustments:				
Net Pension Liability	(354,958)	(354,958)	-	(709,916)
Deferred Outflow - Payments Subsequent to Measurement Date	44,431	44,431	-	88,862
Restated Net Position December 31, 2014	25,420,233	20,175,833	162,749	45,758,815

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

In prior years, the Jail Facility Fund has been reported as a nonmajor capital project fund. During 2015, the Jail Facility will be presented as a major fund. The prior year balance is presented as a reconciling item in the table below for comparability between years.

	Jail Facility Fund	Other Governmental Funds
Fund Balance, December 31, 2014	\$ -	\$ 26,679,724
Restatement, Fund Reclassification	5,159,175	(5,159,175)
Restated Net Position December 31, 2014	5,159,175	21,520,549

NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2015:

	Deficit Fund Balances
Major Fund:	
Community Services	\$ 54,737
Nonmajor Special Revenue Fund:	
Other Public Safety Programs - Justice for Families Fund	4,956
Nonmajor Capital Projects Funds:	
Developmental Disabilities Facilities	41,745
Airport Hanger Construction	1,150,474
Local Government Innovation	178,641

The deficits in the special revenue and capital projects funds are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The Developmental Disabilities Facilities and Airport Hanger Construction Nonmajor Capital Projects Funds had outstanding interfund activity notes and bonds as of year-end (See Note 18). The General Fund provides transfers to cover deficit balances of capital projects funds; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 – BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Motor Vehicle Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Alcohol, Drug Addiction, and Mental Health Board Fund</u>
GAAP Basis	\$(1,441,537)	\$ (271,564)	\$ (574,208)	\$ (1,342,973)	\$ 313,341
Net adjustment for revenue accruals	135,842	598,260	24,301	(33,683)	(72,040)
Net adjustment for expenditure accruals	(36,487)	(50,832)	30,940	(480,739)	165,343
Beginning of year:					
Unreported cash and interest	307,379	3,292	-	6,002	154,469
GASB 31 adjustment	82,397	-	-	-	-
Segregated accounts	136,627	-	-	-	-
Agency cash allocation	242,882	-	-	251,255	65,711
Prepaid items	236,066	10,795	15,346	1,780	5,341
End of year:					
Unreported cash and interest	(318,033)	(8,729)	-	(9,851)	-
GASB 31 adjustment	(228,328)	-	-	-	-
Segregated accounts	(132,638)	-	-	-	-
Agency cash allocation	(274,709)	-	-	(501,509)	(74,377)
Prepaid items	(530,279)	(174,816)	(75,158)	(138,160)	(17,484)
Advances in	368,197	-	-	-	-
Advances out	(910,725)	(179,000)	-	-	-
Encumbrances	(1,796,983)	(313,894)	(540,920)	(1,102,169)	(784,698)
Budget Basis	<u>\$ (4,160,329)</u>	<u>\$ (386,488)</u>	<u>\$ (1,119,699)</u>	<u>\$ (3,350,047)</u>	<u>\$ (244,394)</u>

NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

1. United States Treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the 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;
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, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - Bankers acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. Up to 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers' acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

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

Cash on Hand. At year end, the County had \$1,075,463 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits. Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,971,262 of the County's bank balance of \$58,544,110 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 105 percent of the deposits being secured.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Investments. As of December 31, 2015, the County had the following investments:

	Fair Value	Maturity	Bond Ratings	Rating Agency
Federal Farm Credit Bank Notes	\$ 3,123,557	11/17/2017	Aaa	Moody's
Federal Farm Credit Bank Notes	1,988,740	11/13/2018	Aaa	Moody's
Federal Farm Credit Bank Notes	2,945,310	10/21/2020	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,250,100	2/17/2017	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	5,000,350	2/24/2017	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	3,987,080	11/20/2017	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	2,002,600	11/21/2019	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	4,988,550	12/17/2019	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	2,470,250	1/8/2020	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	2,997,000	10/15/2020	Aaa	Moody's
Federal Home Loan Bank Notes	520,403	11/28/2016	Aaa	Moody's
Federal Home Loan Bank Notes	995,340	2/22/2017	Aaa	Moody's
Federal Home Loan Bank Notes	498,510	11/21/2017	Aaa	Moody's
Federal Home Loan Bank Notes	3,001,260	5/13/2020	Aaa	Moody's
Federal National Mortgage Association Notes	993,250	1/30/2019	Aaa	Moody's
Federal National Mortgage Association Notes	986,010	5/29/2019	Aaa	Moody's
Federal National Mortgage Association Notes	1,005,130	11/26/2019	Aaa	Moody's
Belmont County, Ohio Bond Anticipation Notes	1,754,953	4/22/2016	not rated	not rated
Riverside, Ohio Bond Anticipation Notes	3,513,370	4/22/2016	not rated	not rated
Elyria, Ohio Bond Anticipation Notes	1,001,410	6/1/2016	not rated	not rated
Wilmington, Ohio Bond Anticipation Notes	1,001,620	6/14/2016	MIG-1	Moody's
Obetz, Ohio Bond Anticipation Notes	1,003,630	7/7/2016	not rated	not rated
Uhrichsville, Ohio Taxable Bond Anticipation Notes	1,506,615	7/7/2016	SP-1+	Standard & Poor's
Fairfield, Ohio Bond Anticipation Notes	951,643	7/21/2016	Aa1	Moody's
Groveport, Ohio Bond Anticipation Notes	803,896	7/22/2016	Aa3	Moody's
Butler County, Ohio Bond Anticipation Notes	349,818	7/28/2016	MIG-1	Moody's
Forest Park, Ohio Bond Anticipation Notes	3,011,190	8/24/2016	not rated	not rated
Deerfield Township, Ohio Bond Anticipation Notes	1,714,258	10/27/2016	not rated	not rated
Lincolnview Local School District, Ohio Refunding Bond	728,179	12/1/2016	Aa2	Moody's
Logan County, Ohio Bond Anticipation Notes	1,004,010	12/21/2016	not rated	not rated
Fairfield & Union Local Schools, Ohio Refunding Bonds	399,852	12/1/2017	AA	Standard & Poor's
Piqua City School District, Ohio Refunding Bonds	871,265	12/1/2017	Aa3	Moody's
Total	<u>\$ 58,369,149</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 Moody's or Standard & Poor's ratings of the County's investments are listed in the table above. The following investments were not rated: Belmont County, Ohio Bond Anticipation Notes, Riverside, Ohio Bond Anticipation Notes, Elyria, Ohio Bond Anticipation Notes, Obetz, Ohio Bond Anticipation Notes, Forest Park, Ohio Bond Anticipation Notes, Deerfield Township, Ohio Bond Anticipation Notes, and Logan County, Ohio Bond Anticipation Notes. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

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, 2015:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Investment Issuer	Percentage of Investments
Municipal Bonds	33.61
Federal Home Loan Bank Notes	8.59
Federal Home Loan Mortgage Corporation Notes	38.89
Federal Farm Credit Bank Notes	13.80
Federal National Mortgage Association	5.11

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 2015 for real and public utility property taxes represent the collection of 2014 taxes.

2015 real property taxes were levied after October 1, 2015, on the assessed values as of January 1, 2015, the lien date. Real property taxes which are levied in 2015 are collected in and intended to finance 2016. Assessed values for real property are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2015 represent the collection of 2014 taxes. Public utility property taxes received in 2015 became a lien on December 31, 2014, were levied after October 1, 2015, and are collected with real property taxes. Public utility property is assessed at 35 percent of true value; public utility tangible personal property currently is assessed at varying percentages of true value.

The full tax rate for all County operations for the year ended December 31, 2015, was \$8.55 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2015 property tax receipts were based are as follows:

Real Property	\$ 3,172,419,270
Public Utility Personal Property	198,160,230
Total Assessed Property Value	\$ 3,370,579,500

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, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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 - RECEIVABLES

Receivables at December 31, 2015, 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 \$297,613 and \$46,626 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 \$250,607 for the Federal Economic Development Assistance program and

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

\$29,915 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 \$656,647. The County has \$62,017 in delinquent special assessments at December 31, 2015. 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, 2015 were \$1,184,395.

A summary of the principal items of intergovernmental receivables follows:

	Amounts		Amounts
Governmental Activities:		Governmental Activities:	
Local Government	\$ 659,555	Law Library Services	\$ 4,481
Homestead and Rollback	1,610,443	Police Training Reimbursement	10,400
House Bill 408 Reimbursements	2,711	Motor Vehicle Excess IRP	112,939
Casino Revenues	918,231	Children's Services Child Boarding	22,088
Gasoline Tax	1,153,278	Community Recycling Grant	22,908
Motor Vehicle License Tax	1,581,730	Emergency Management Grants	28,656
Social Security	11,663	Community Correction Grants	92,954
Indigent Fee Reimbursement	167,960	Victims of Crime Grant	199,369
Municipal Court Fees	19,686	Community Development Home	
Child Support Enforcement Agency Grants	519,800	Improvement Grants	90,798
Developmental Disability Grants	997,592	Community Development	
Developmental Disability Services	121,389	Block Formula Grants	942,427
Mental Health Grants	760,709	Major Crimes Unit Grants	196,419
Mental Health Professional Services	71,287	Ohio Department of Transportation	
Children Services Grants	1,568,710	Grants and Reimbursements	33,810
Sheriff Services	169,097	Total Governmental Activities	14,248,021
Election Expense	111,070		
Airport Grant	123,221	Business-Type Activities:	
Delinquent Advertising Expenses	17,235	Sewer Fees and Reimbursements	922
Community Services Grants	973,622	Water Fees and Reimbursements	7,333
Workforce Development	128,662	Total Business-Type Activities	8,255
Juvenile Court Services Grant	405,186		
Safe Haven Grant	6,384	Total Intergovernmental	
Miscellaneous	80,368	Receivables	\$ 14,256,276
Reclaim Ohio Grant	311,183		

During 2015, the County purchased a note from the City of Lancaster in the amount of \$1,800,000. The note was used by the City of Lancaster to finish a new courts facility. There is no amortization schedule available for the note at this time. No payments are anticipated from the City of Lancaster until 2017. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 – PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. 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 was for a period of four years, began January 1, 2010 and ended December 31, 2013. On April 16, 2013, the County Commissioners approved a resolution to make the one-quarter of one percent tax permanent, for a total of one percent. 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	<u>Balance 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2015</u>
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,481,262	\$ 200,000	\$ -	\$ 5,681,262
Construction in Progress	1,190,543	5,372,485	(992,556)	5,570,472
Total Non Depreciable Capital Assets	<u>6,671,805</u>	<u>5,572,485</u>	<u>(992,556)</u>	<u>11,251,734</u>
Depreciable Capital Assets:				
Buildings and Improvements	47,272,542	-	-	47,272,542
Improvements other than Buildings	5,277,243	228,142	-	5,505,385
Equipment	10,271,209	656,476	(358,793)	10,568,892
Furniture and Fixtures	905,636	10,098	-	915,734
Infrastructure	223,600,470	3,232,027	(502,328)	226,330,169
Vehicles	7,252,141	628,752	(512,075)	7,368,818
Total Depreciable Capital Assets	<u>294,579,241</u>	<u>4,755,495</u>	<u>(1,373,196)</u>	<u>297,961,540</u>
Accumulated Depreciation:				
Buildings and Improvements	21,920,360	1,370,191	-	23,290,551
Improvements other than Buildings	2,605,251	209,387	-	2,814,638
Equipment	7,522,965	707,763	(285,887)	7,944,841
Furniture and Fixtures	713,697	31,612	-	745,309
Infrastructure	88,155,759	3,591,867	(363,607)	91,384,019
Vehicles	5,798,570	511,533	(508,422)	5,801,681
Total Accumulated Depreciation	<u>126,716,602</u>	<u>6,422,353</u>	<u>(1,157,916)</u>	<u>131,981,039</u>
Total Depreciable Capital Assets, Net	<u>167,862,639</u>	<u>(1,666,858)</u>	<u>(215,280)</u>	<u>165,980,501</u>
Governmental Capital Assets, Net	<u>\$ 174,534,444</u>	<u>\$ 3,905,627</u>	<u>\$ (1,207,836)</u>	<u>\$ 177,232,235</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 585,649
Judicial	154,954
Public safety	602,795
Public works	4,187,920
Health	343,476
Human services	341,814
Transportation	205,745
Total Depreciation Expense	<u>\$ 6,422,353</u>

During 2015, the County received \$22,592 in capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$22,592.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

	<u>Balance 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2015</u>
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	550,871	678,080	-	1,228,951
Total Non Depreciable Capital Assets	<u>2,788,285</u>	<u>678,080</u>	<u>-</u>	<u>3,466,365</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,970,539	-	-	20,970,539
Equipment	511,109	-	(5,730)	505,379
Infrastructure	54,265,339	611,374	-	54,876,713
Vehicles	541,055	107,540	(23,665)	624,930
Total Depreciable Capital Assets	<u>76,288,042</u>	<u>718,914</u>	<u>(29,395)</u>	<u>76,977,561</u>
Accumulated Depreciation:				
Buildings and Improvements	7,361,774	692,034	-	8,053,808
Equipment	340,227	33,309	(5,730)	367,806
Infrastructure	17,183,357	1,100,121	-	18,283,478
Vehicles	489,160	15,615	(23,665)	481,110
Total Accumulated Depreciation	<u>25,374,518</u>	<u>1,841,079</u>	<u>(29,395)</u>	<u>27,186,202</u>
Total Depreciable Capital Assets, Net	<u>50,913,524</u>	<u>(1,122,165)</u>	<u>-</u>	<u>49,791,359</u>
Business-Type Capital Assets, Net	<u>\$ 53,701,809</u>	<u>\$ (444,085)</u>	<u>\$ -</u>	<u>\$ 53,257,724</u>

During 2015, the County received \$611,374 in capital contributions from developers in the form of sewer and water lines in the amounts of \$354,275 and \$257,099, respectively.

NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, \$250,000 for uninsured/under insured motorist liability, and \$9,000,000 in excess liability (except for crime coverage and cyber liability).

Cyber liability coverage was included in the amount of \$1,000,000 per cyber occurrence with an annual aggregate of \$1,000,000 per member. Coverage does contain some sub limits, which are included in aggregate for \$250,000 privacy notification expense, \$100,000 for claims expense, and \$50,000 for fines and penalties.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$224,021,206 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$100,000 for contingent business interruption, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$184,311,002 for direct physical loss or damage and \$100,000,000 for flood

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000 through The Hartford Steam Boiler Inspection and Insurance Company.

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

All insurance is held with CORSA, with the exceptions of 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 2015, 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

Net Pension Liability

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

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than teachers employed by the Board of Developmental Disabilities, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0%	16.1%	16.1%
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

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

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

The County's contractually required contribution was \$4,262,745 for 2015. Of this amount, \$574,968 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$84,860 for 2015. Of this amount, \$4,315 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability Prior Measurement Date	0.274001%	0.00579869%	
Proportion of the Net Pension Liability Current Measurement Date	<u>0.274001%</u>	<u>0.00612674%</u>	
Change in Proportionate Share	<u>0.000000%</u>	<u>0.00032805%</u>	
Proportionate Share of the Net Pension Liability	\$33,047,583	\$1,693,252	\$34,740,835
Pension Expense	\$3,606,883	\$62,208	\$3,669,091

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,763,319	\$77,191	\$1,840,510
County contributions subsequent to the measurement date	4,262,745	51,313	4,314,058
Change in Proportionate Share	0	75,030	75,030
Total Deferred Outflows of Resources	<u>\$6,026,064</u>	<u>\$203,534</u>	<u>\$6,229,598</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$580,581	\$121,777	\$702,358
Total Deferred Inflows of Resources	<u>\$580,581</u>	<u>\$121,777</u>	<u>\$702,358</u>

\$4,314,059 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2016	\$172,949	(\$8,724)	\$164,225
2017	172,949	(8,724)	164,225
2018	396,013	(8,723)	387,290
2019	440,827	56,615	497,442
Total	<u>\$1,182,738</u>	<u>\$30,444</u>	<u>\$1,213,182</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five year period ended December 31, 2010.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00%	5.28%

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$60,798,082	\$33,047,583	\$9,674,975

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

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

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return *</u>
Domestic Equity	31.00%	8.00%
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00%</u>	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,352,054	\$1,693,252	\$1,136,136

NOTE 13– POST EMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2015, state and local government employers contributed 14.0 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in both the Traditional Plan and the Combined Plan was 2.0 percent for 2015. Effective January 1, 2016, the portion of employer contributions allocated to healthcare remains at 2.0 percent for both plans as recommended by the OPERS Actuary.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$739,110, \$669,283 and \$326,226 respectively. For 2015, 93 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

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 passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.0 percent of the employer contributions toward the health care fund after the end of the transition period.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2015, 2014, and 2013 were \$0, \$3,832 and \$8,294 respectively; 100 percent has been contributed for 2015, 2014, and 2013.

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 Catamaran, dental is provided by Aetna, vision is provided by Vision Service Plan, and EAP is provided by United Behavioral Health. The County pays monthly premiums for employees at varying percentages based on employee contracts.

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

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease 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 and vehicles acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$921,388, and business-type activities in the amount of \$35,402, which is equal to the present value of the future minimum lease payments at the time of acquisition. A

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Capital lease payments are reflected as debt service expenditures in the basic financial statements. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$711,361 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$14,752 for equipment. Principal payments toward all capital leases during 2015 totaled \$317,053, a reduction to principal outstanding of \$310,065 for governmental activities and \$6,988 for business-type activities. During 2015, the County entered into lease agreements for copier equipment for the juvenile and probate courts and for the community services' department.

Future minimum lease payments through 2020 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2016	\$ 185,871	\$ 27,426
2017	168,907	15,766
2018	157,873	7,261
2019	17,341	739
2020	4,095	34
Total	\$ 534,087	\$ 51,226

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

Year	Business-Type Activities	
	Principal	Interest
2016	\$ 7,570	\$ 1,044
2017	8,198	415
2018	712	6
Total	\$ 16,480	\$ 1,465

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:

General Fund	\$ 1,796,983
Community Services Fund	313,894
Motor Vehicle Fund	540,920
Developmental Disabilities Fund	1,102,169
Alcohol, Drug Addiction, and Mental Health Board Fund	784,698
Jail Construction Fund	35,618,779
Nonmajor Governmental Funds	2,768,395
Total Governmental Funds	42,925,838
Proprietary Funds:	
Sewer Fund	1,324,764
Water Fund	453,839
Nonmajor Enterprise Fund	7,140
Total Proprietary Funds	1,785,743
Total	\$ 44,711,581

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

B. Contractual Commitments

As of December 31, 2015, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2015	Amounts Remaining on Contracts
Security and Fire System	General	\$ 35,539	\$ 17,676	\$ 17,863
Consulting, Technical, and Financial Services	General	218,593	-	218,593
Various Sheriff Equipment	General	187,079	-	187,079
Special Election Licensing and Maintenance Contract	General	59,197	-	59,197
Airport Runway Overlay	General	67,570	1,369	66,201
Engineering Services	Motor Vehicle	53,065	23,475	29,590
Various Bridge Projects	Motor Vehicle	106,343	30,057	76,286
Culvert Replacement	Motor Vehicle	27,755	13,782	13,973
RightFax Server Software	Community Services	12,167	-	12,167
Video Surveillance Camera Equipment	Board of Developmental Disabilities	12,267	-	12,267
Mapping Services	Real Estate Assessment	919,293	503,999	415,294
World Field Mobile Software	Real Estate Assessment	73,000	54,862	18,138
Various Bridge and Drainage Projects	Bridges, Culverts, and County Road Levy	19,810	-	19,810
Technology Upgrades	Other Judicial	48,447	-	48,447
Airport Terminal Improvements	Airport Construction	71,160	49,402	21,758
Airport Runway Improvements	Airport Construction	155,154	101,375	53,779
Wildlife Hazard Assessment	Airport Construction	10,540	4,324	6,216
Various Bridge Projects	Road and Bridge Construction	63,306	-	63,306
Hall of Justice Door Replacement	Permanent Improvement	14,018	-	14,018
Liberty Center Roof Replacement	Permanent Improvement	287,486	149,436	138,050
Security and Fire System	Permanent Improvement	84,016	53,164	30,852
Jail Facility Consulting Services	Jail Facility	579,012	387,327	191,685
Jail Facility Architecture Services	Jail Facility	1,400,000	917,299	482,701
Jail Facility Construction Manager	Jail Facility	34,714,548	1,641,502	33,073,046
Baldwin Property Study	Record and Asset Storage	141,670	-	141,670
Utility Access Road Construction	Sewer and Water	402,503	172,569	229,934
Web Geographic Information System	Sewer and Water	87,094	78,515	8,579
		<u>\$ 39,850,632</u>	<u>\$ 4,200,133</u>	<u>\$ 35,650,499</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2015</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area					
2004 - \$1,468,715					
Serial Bonds @ 3.50%	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -
Unamortized Bond Premium	2,873	-	2,873	-	-
Liberty Township Area Refunding Bond					
2012 - \$915,000 @ 2.00%					
Serial Bonds @ 3.50%	870,000	-	15,000	855,000	85,000
Unamortized Bond Premium	26,307	-	2,631	23,676	-
Total Special Assessment Bonds	969,180	-	90,504	878,676	85,000
<u>General Obligation Bonds:</u>					
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 3.50%	30,000	-	30,000	-	-
Unamortized Bond Premium	847	-	847	-	-
Developmental Disabilities Facility					
2004 - \$2,250,000					
Serial Bonds @ 3.50%	110,000	-	110,000	-	-
Unamortized Bond Premium	3,277	-	3,277	-	-
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	75,000	-	15,000	60,000	15,000
Unamortized Bond Discount	(2,279)	-	(456)	(1,823)	-
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	65,000	-	35,000	30,000	30,000
Unamortized Bond Premium	1,028	-	514	514	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	30,000	-	15,000	15,000	15,000
Unamortized Bond Premium	449	-	225	224	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	375,000	-	185,000	190,000	190,000
Unamortized Bond Premium	5,837	-	2,919	2,918	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	3,275,000	-	425,000	2,850,000	450,000
Unamortized Bond Premium	65,707	-	9,386	56,321	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	4,225,000	-	470,000	3,755,000	515,000
Unamortized Bond Premium	122,224	-	15,278	106,946	-
Juvenile Dentention - \$950,000					
Serial Bonds @ 2.00%	820,000	-	90,000	730,000	110,000
Unamortized Bond Premium	\$ 23,348	\$ -	\$ 2,919	\$ 20,429	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

(continued)	<u>Outstanding 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2015</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	\$ 355,000	\$ -	\$ 5,000	\$ 350,000	\$ 35,000
Unamortized Bond Premium	10,585	-	1,059	9,526	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,325,000	-	20,000	1,305,000	130,000
Unamortized Bond Premium	40,358	-	4,036	36,322	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds \$2,945,000					
Term Bonds @ 3.00%	2,795,000	-	165,000	2,630,000	170,000
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 1.00-4.00%	-	16,015,000	555,000	15,460,000	620,000
Term Bonds @ 3.50-4.00%	-	13,485,000	-	13,485,000	-
Unamortized Bond Premium	-	799,890	26,663	773,227	-
Total General Obligation Bonds	<u>13,751,381</u>	<u>30,299,890</u>	<u>2,186,667</u>	<u>41,864,604</u>	<u>2,280,000</u>
<u>Net Pension Liability</u>					
OPERS	31,591,233	730,030	-	32,321,263	-
STRS	1,410,442	282,810	-	1,693,252	-
Total Net Pension Liability	<u>33,001,675</u>	<u>1,012,840</u>	<u>-</u>	<u>34,014,515</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	3,770,723	2,661,600	2,254,437	4,177,886	1,755,328
Capital Leases	779,768	64,384	310,065	534,087	185,871
Total Governmental Activities	<u>\$ 52,272,727</u>	<u>\$ 34,038,714</u>	<u>\$ 4,841,673</u>	<u>\$ 81,469,768</u>	<u>\$ 4,306,199</u>
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water Works Improvement Bonds 2005 - \$3,085,000					
Serial Bonds @ 4.00%	\$ 145,000	\$ -	\$ 145,000	\$ -	\$ -
Unamortized Bond Premium	2,832	-	2,832	-	-
Water Improvement Refunding Bonds 2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,305,000	-	195,000	2,110,000	200,000
Unamortized Bond Premium	13,954	-	1,469	12,485	-
Water Improvement Various Purpose Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	2,130,000	-	235,000	1,895,000	265,000
Unamortized Bond Premium	61,536	-	7,692	53,844	-
Water Improvement Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	2,035,000	-	30,000	2,005,000	180,000
Unamortized Bond Premium	53,681	-	5,368	48,313	-
Water System Improvement 2015 - \$722,456					
Serial Bonds @ 1.00-4.00%	-	722,456	22,456	700,000	30,000
Unamortized Bond Premium	-	41,568	2,079	39,489	-
Roadway Improvement 2015 Water Portion - \$1,022,207					
Serial Bonds @ 1.00-4.00%	-	1,022,207	37,207	985,000	40,000
Unamortized Bond Premium	\$ -	\$ 58,764	\$ 2,938	\$ 55,826	\$ -

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

(continued)	<u>Outstanding 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2015</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
Roadway Improvement 2015					
Sewer Portion - \$1,022,208					
Serial Bonds @ 1.00-4.00%	\$ -	\$ 1,022,208	\$ 37,208	\$ 985,000	\$ 40,000
Unamortized Bond Premium	-	58,765	2,938	55,827	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 4.00%	55,000	-	55,000	-	-
Unamortized Bond Premium	1,095	-	1,095	-	-
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 4.00%	265,000	-	265,000	-	-
Unamortized Bond Premium	5,191	-	5,191	-	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,310,000	-	190,000	2,120,000	200,000
Unamortized Bond Premium	13,960	-	1,469	12,491	-
Sanitary Sewer Improvement Various					
Purpose Refunding Bonds 2010 -					
\$1,820,000					
Serial Bonds @ 2.00%	1,565,000	-	175,000	1,390,000	200,000
Unamortized Bond Premium	44,951	-	5,619	39,332	-
Sanitary Sewer Improvement					
Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	785,000	-	10,000	775,000	70,000
Unamortized Bond Premium	21,116	-	2,111	19,005	-
Sanitary Sewer Improvement					
Refunding Bonds 2012 -					
\$3,910,000					
Serial Bonds @ 2.00%	3,720,000	-	45,000	3,675,000	330,000
Unamortized Bond Premium	98,904	-	9,890	89,014	-
Sanitary Sewer Improvement 2015 -					
\$1,648,129					
Serial Bonds @ 1.00-4.00%	-	1,648,129	58,129	1,590,000	65,000
Unamortized Bond Premium	-	94,253	4,713	89,540	-
Total General Obligation Bonds	<u>15,632,220</u>	<u>4,668,350</u>	<u>1,555,404</u>	<u>18,745,166</u>	<u>1,620,000</u>
<u>Recovery Zone Economic</u>					
<u>Development Bonds:</u>					
Water Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	1,497,500	-	40,000	1,457,500	40,000
Sewer Administration Building Bonds					
2010 - \$1,650,000					
Term Bonds @ 2.50%	1,497,500	-	40,000	1,457,500	40,000
Total Recovery Zone Bonds	<u>2,995,000</u>	<u>-</u>	<u>80,000</u>	<u>2,915,000</u>	<u>80,000</u>
<u>OPWC Loan:</u>					
Ohio Public Works Commission					
Sewer Loan - 2003 - \$85,573 @ 0%	40,648	-	4,279	36,369	4,278
<u>Net Pension Liability for OPERS:</u>					
Sewer	354,958	8,202	-	363,160	-
Water	354,958	8,202	-	363,160	-
Total Net Pension Liability for OPERS	<u>709,916</u>	<u>16,404</u>	<u>-</u>	<u>726,320</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	166,992	91,654	93,270	165,376	75,110
Capital Leases	23,468	-	6,988	16,480	7,570
Total Business-Type Activities	<u>\$ 19,568,244</u>	<u>\$ 4,776,408</u>	<u>\$ 1,739,941</u>	<u>\$ 22,604,711</u>	<u>\$ 1,786,958</u>

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Governmental Activities:

Special Assessments Bonds

As of December 31, 2015, the County has \$855,000 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 2004 Liberty Township area sanitary sewer special assessment bonds included both serial and term bonds originally issued in the amounts of \$658,715 and \$810,000, respectively. The special assessment bonds were sold at a premium of \$72,486 that is being amortized over the term of the bonds. The amount of premium amortized during 2015 was \$2,873. Issuance costs associated with the bond issue were in the amount of \$36,696. On April 24, 2012, the County advance refunded \$810,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024. The remaining bonds after the partial advance refunding matured on 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 2015 was \$2,631. Issuance costs in the amount of \$15,944 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$84,841. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$6,526.

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

Year Ending December 31	Principal	Interest	Total
2016	\$ 85,000	\$ 21,900	\$ 106,900
2017	85,000	20,200	105,200
2018	90,000	18,500	108,500
2019	90,000	15,800	105,800
2020	95,000	13,100	108,100
2021-2024	410,000	25,875	435,875
Total	<u>\$ 855,000</u>	<u>\$ 115,375</u>	<u>\$ 970,375</u>

General Obligation Bonds

At December 31, 2015, the County had \$40,860,000 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, the multi-county juvenile detention center, and the County jail improvement general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

the developmental disabilities facility. The Child support enforcement agency relocation bonds were issued for building improvements and moving expenses. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The One-Stop Shop bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport bonds were issued for the purpose of paving and the construction of airplane hangers.

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 2015 was \$847. 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. The remaining bonds after the partial advance refunding matured on 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 2015 was \$1,059. Issuance costs in the amount of \$6,534 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$38,628. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$2,972.

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 2015 was \$3,277. 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. The remaining bonds after the partial advance refunding matured on 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 2015 was \$4,036. Issuance costs in the amount of \$24,308 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$11,026.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 and 2005 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the 2004 Liberty Township Area special assessment bonds, \$384,347 was for the 2004 One Stop Shop bonds, \$1,422,656 was for the 2004 developmental disabilities facility bonds, and \$2,163,248 was for 2005 water works improvement bonds, and \$4,806,409 was for the 2005 sanitary sewer improvement bonds. The water works improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. The partially refunded 2004 Various Purpose general obligation bonds for the Liberty Township area sanitary sewer special assessment bonds, the One-Stop Shop general obligation bonds, and the developmental disabilities facility general obligation bonds were called and paid in full December 31, 2014. The partially refunded 2005 water works improvement bonds and the 2005 sanitary sewer improvement bonds were called and paid in full June 1, 2015 and the escrow account was closed.

The 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 2015 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 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (listed below are the remaining redemption years of the term bonds, \$15,000 matured during 2014 and \$15,000 matured during 2015):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2016	\$ 15,000
2017	15,000
2018	15,000
2019	15,000
Total	<u>\$ 60,000</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 refunding 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 2015 was \$3,658. Issuance costs associated with the bond issue were \$33,537. \$1,891,567 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1996 various purpose general obligation bonds. As a result, \$1,855,000 of refunded bonds is considered defeased and the liability is removed from the statement of net position. On September 24, 2008, the 1996 general obligation bonds were called, paid in full, and the escrow account closed. The advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$36,567. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, paid in full, and the escrow account was closed. The refunding bonds were issued for a twelve year period with a final maturity at December 1, 2021. The \$4,645,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$112,641. The amount of premium amortized during 2015 was \$9,386. 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 2015 was \$30,640.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$4,940,000 of these Various Purpose Refunding Bonds was issued to partially refund the west campus county engineer facility portion of the 2003 Various Purpose general obligation bonds. The refunding bonds were issued for a twenty year period with a final maturity at December 1, 2022. The \$4,940,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$190,967. The amount of the premium amortized during 2015 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 2015 was \$43,669. The remaining portion of the 2003 west campus county engineer facility general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$950,000 of these Various Purpose Refunding Bonds was issued to partially refund the multi-county juvenile detention center portion of the 2003 Various Purpose general obligation bonds. The 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 2015 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 2015 was \$8,358. The remaining portion of the 2003 multi-county juvenile detention center general obligation bonds that were not refunded matured on December 1, 2013.

On October 19, 2010, the date of refunding, \$10,468,240 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2003 Various Purpose general obligation bonds. Of the \$10,468,240 paid to the escrow agent, \$5,069,478 was for the west campus county engineer facility bonds, \$974,487 was for the multi-county juvenile detention center bonds, \$2,554,833 was for the water system improvement bonds, and \$1,869,442 was for the sanitary sewer improvement bonds. The water system improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On June 3, 2013, the debt was called, paid in full, and the escrow account was closed.

The County issued energy conservation general obligation bonds on October 30, 2013, for \$2,945,000. These bonds were issued for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general revenues of the County and through energy cost savings resulting from the energy conservation project. These bonds were issued as one term bond maturing December 1, 2028 for \$2,945,000. The term bonds shall be subject to mandatory sinking fund redemption in part on each December 1, at the redemption dates of October 31, 2014 through October 30, 2015 at the price of 103 percent, October 31, 2015 through October 30, 2016 at the price of 102

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

percent, October 31, 2016 through October 30, 2020 at the price of 101 percent, and October 31, 2020 and thereafter at the price of 100 percent of the principal amounts thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (listed below are the remaining redemption years of the term bonds, \$165,000 matured during 2015):

Year Ending December 31	Principal Amount to be Redeemed
2016	\$ 170,000
2017	175,000
2018	180,000
2019	185,000
2020	190,000
2021-2025	1,035,000
2026-2028	695,000
Total	\$ 2,630,000

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2015 was \$26,663. Issuance costs associated with the bond issuance were \$359,048.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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>
2016	\$ 2,280,000	\$ 1,416,329	\$ 3,696,329
2017	2,050,000	1,355,189	3,405,189
2018	2,100,000	1,302,249	3,402,249
2019	2,145,000	1,236,984	3,381,984
2020	2,190,000	1,174,244	3,364,244
2021-2025	7,325,000	4,950,494	12,275,494
2026-2030	5,095,000	3,884,743	8,979,743
2031-2035	5,330,000	2,912,350	8,242,350
2036-2040	6,345,000	1,892,862	8,237,862
2041-2044	6,000,000	580,070	6,580,070
Total	<u>\$ 40,860,000</u>	<u>\$ 20,705,514</u>	<u>\$ 61,565,514</u>

Business-Type Activities:

General Obligation Bonds

As of December 31, 2015, the County had \$18,230,000 in business-type general obligation bonds principal outstanding. The 2005 water works improvement bonds, the 2008 water improvement refunding bonds, the 2010 water improvement various purpose refunding bonds, the 2012 water improvement refunding bonds, water system improvement 2015 bonds, and the 2015 roadway improvement bonds will be paid from revenues derived by the County from the operation of the water system. The 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, the 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement various purpose refunding bonds, the 2012 sanitary sewer improvement refunding bonds, 2015 sanitary sewer system improvement bonds, and the 2015 roadway improvement 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.

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 2015 was \$9,118. 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 matured on December 1, 2015.

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 2015 was \$2,938. Issuance costs associated with the bond issue were \$105,406. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the water improvement refunding bonds and \$185,680 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$11,605 for the water improvement

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

refunding bonds and \$11,605 for the sewer improvement refunding bonds. \$6,388,260 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 1999 sewer and water improvement general obligation bonds. As a result, \$1,910,000 in serial bonds and \$4,220,000 in term bonds were advanced refunded bonds and are considered defeased and the liability was removed from the statement of net position as well as the unamortized issuance costs. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds remaining after the refunding was paid in full during 2009. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding had a final maturity at December 1, 2024. On June 1, 2009, the 1999 sewer and water improvement combined general obligation bonds were called and paid in full and the escrow account was closed.

On October 19, 2010, the County issued \$10,200,000 in Various Purpose Refunding Bonds to partially refund the 2003 Various Purpose general obligation bonds. \$2,490,000 of these Various Purpose Refunding Bonds was issued to partially refund the water system improvement portion and \$1,820,000 was issued to partially refund the sanitary sewer improvement portion of the 2003 Various Purpose general 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 2015 was \$7,692. Issuance costs were \$30,202. 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 2015 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 \$274,675 for the water system improvement portion and \$200,717 for the sanitary sewer improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$21,974 for the water system improvement portion and \$16,057 for the sanitary sewer improvement portion. The remaining portions of the 2003 water system improvement and the 2003 sanitary sewer system improvement general obligation bonds that were not refunded matured on December 1, 2013.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$2,130,000 of these Various Purpose Refunding Bonds was issued to partially refund the 2005 water works improvement bonds and \$4,735,000 of these Various Purpose Refunding Bonds were issued to partially refund the 2005 sanitary sewer improvement bonds and the 2005 sewer various purpose bonds. The refunding bonds were issued for a fourteen year period with a final maturity at December 1, 2025. The bond issue consists of serial bonds which were issued at a premium in the amount of \$69,785 for the water improvement refunding bonds and \$156,023 for the sewer improvement refunding bonds. The amount of the premium amortized during 2015 was \$5,368 for the water improvement refunding bonds and \$12,001 for the sewer improvement refunding bonds. Issuance costs in the amount of \$37,116 for the water improvement refunding bonds and \$82,509 for the sewer improvement refunding bonds were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$253,087 for the water improvement refunding bonds and \$562,284 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2015 was \$19,468 for the water improvement refunding bonds and \$43,253 for the sewer improvement refunding bonds.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The roadway improvement general obligation bonds in the amount of

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

\$2,044,415 were issued for the purpose of constructing an access road to the water and sewer facility. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$100,332 for water purposes and \$153,018 for sewer purposes. The amount of premium amortized during 2015 was \$5,017 for water purposes and \$7,651 for sewer purposes. Total issuance costs associated with the business-type portion of the bond issuances were \$26,798 for the sewer portion and \$17,508 for the water portion.

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

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2016	\$ 905,000	\$ 333,909	\$ 715,000	\$ 258,051	\$ 2,211,960
2017	910,000	310,809	715,000	238,426	2,174,235
2018	940,000	287,460	725,000	218,726	2,171,186
2019	955,000	256,260	745,000	192,976	2,149,236
2020	970,000	226,459	780,000	169,076	2,145,535
2021-2025	4,427,500	662,630	3,082,500	453,314	8,625,944
2026-2030	732,500	216,663	477,500	141,944	1,568,607
2031-2034	695,000	62,381	455,000	40,756	1,253,137
Total	<u>\$ 10,535,000</u>	<u>\$ 2,356,571</u>	<u>\$ 7,695,000</u>	<u>\$ 1,713,269</u>	<u>\$ 22,299,840</u>

Recovery Zone Economic Development Bonds

As of December 31, 2015, the County had \$2,915,000 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		
2016	\$ 40,000	\$ 79,743	\$ 40,000	\$ 79,743	(71,769)	\$ 167,717
2017	42,500	78,184	42,500	78,184	(70,365)	171,003
2018	42,500	76,526	42,500	76,526	(68,875)	169,177
2019	45,000	74,868	45,000	74,868	(67,382)	172,354
2020	45,000	73,114	45,000	73,114	(65,802)	170,426
2021-2025	250,000	332,295	250,000	332,295	(299,063)	865,527
2026-2030	280,000	264,186	280,000	264,186	(237,766)	850,606
2031-2035	325,000	178,969	325,000	178,969	(161,071)	846,867
2036-2040	387,500	72,794	387,500	72,794	(65,513)	855,075
Total	<u>\$ 1,457,500</u>	<u>\$ 1,230,679</u>	<u>\$ 1,457,500</u>	<u>\$ 1,230,679</u>	<u>\$ (1,107,606)</u>	<u>\$ 4,268,752</u>

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

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

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

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

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. 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 payments on the OPWC loan is expected to require 0.2 percent of net revenues.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$2,005,018, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>
2016	\$ 4,278
2017	4,279
2018	4,279
2019	4,279
2020	4,279
2021-2024	14,975
Total	<u>\$ 36,369</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 Adoption Center and Shelter, Child Support and Enforcement Agency, Real Estate Assessment, Youth Services, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Adult Community Based Corrections, 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.

Capital Leases

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

Legal Debt Margin

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

The effects of the debt limitations described above at December 31, 2015, are a margin on unvoted debt of \$26,822,744, and an overall debt margin of \$75,881,437.

Net Pension Liability

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

Conduit Debt

As authorized by State Statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in July, 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance, two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. During 2013, Fairfield Medical Center placed a sufficient amount into an escrow account to pay the debt service requirements on this bond which resulted in an in-substance defeasance. This debt defeasance was paid in full during 2015.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

As authorized by State Statute, Fairfield County has approved the issuance of \$96,600,000 of Hospital Facilities Revenue Refunding and Improvement Bonds, Series 2013 for the Fairfield Medical Center. These bonds were issued for the purpose of acquiring, constructing, renovating, installing and equipping hospital facilities and to refund and retire prior obligations. The Hospital is required to make payments to a trustee in amount sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County as of December 31, 2015. The outstanding balance of these bonds as of December 31, 2015 was \$93,555,000.

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, 2015. The amount outstanding at December 31, 2015, is \$7,039,952.

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. The outstanding balance was paid in full during 2015.

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, 2014. The amount outstanding at December 31, 2015, is \$389,507.

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, 2014. The amount outstanding at December 31, 2015, is \$1,009,090.

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, 2015. The amount outstanding at December 31, 2015, is \$23,965,000.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2015, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>					<u>Totals</u>
	<u>Major Funds</u>				Other Nonmajor Governmental	
	General	Community Services	Motor Vehicle	Jail Facility		
Major Governmental Funds:						
General Fund	\$ -	\$ 446,674	\$ 80,000	\$ 3,400,000	\$ 5,874,850	\$ 9,801,524
Motor Vehicle	-	-	-	-	288,887	288,887
Other Nonmajor Governmental	229,193	-	-	-	164,577	393,770
Total All Funds	\$ 229,193	\$ 446,674	\$ 80,000	\$ 3,400,000	\$ 6,328,314	\$ 10,484,181

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, and 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.

Interfund balances at December 31, 2015 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					<u>Totals</u>
	<u>Major Funds</u>			<u>Major Funds</u>		
	General	Community Services	Other Nonmajor Governmental	Sewer	Water	
Major Governmental Funds:						
General Fund	\$ -	\$ 68	\$ 4,603	\$ 4,343	\$ 4,006	\$ 13,020
Community Services	19,033	-	594,398	-	-	613,431
Motor Vehicle	19,800	-	-	-	-	19,800
Developmental Disabilities	24,321	-	-	366	808	25,495
Alcohol, Drug Addiction, and Mental Health	-	46	13,056	-	-	13,102
Other Nonmajor Governmental	1,104,193	14,608	7,550	100	100	1,126,551
Major Enterprise Funds:						
Sewer	5,136	-	-	-	-	5,136
Water	5,148	-	-	-	-	5,148
Total All Funds	\$ 1,177,631	\$ 14,722	\$ 619,607	\$ 4,809	\$ 4,914	\$ 1,821,683

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

During 2014, the County had issued a bond anticipation note in the amount of \$1,195,000 and in 2013 issued a bond in the amount of \$1,000,000. The County General Fund purchased these debt instruments as investments from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,195,000 for a one year period and from the Developmental Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000 for a ten year period. At December 31, 2014, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$908,673. The repayment of the bond anticipation note and bond were reflected as debt service principal retirement expenditure in the General Obligation Bond Retirement Debt Service Fund for budgetary reporting.

During 2015, the County issued a bond anticipation note for the Airport Hanger Construction Capital Projects Fund in the amount of \$1,145,000. The County General Fund purchased this debt instrument as an investment from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,145,000 for a one year period. During 2015, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$93,153; therefore, the remaining outstanding principal balance was \$815,520 as of December 31, 2015. The bond anticipation note proceeds are reflected as proceeds from interfund activity notes for budgetary reporting. For GAAP reporting purposes, the bond anticipation note, bond, and accrued interest payable on the debt are reflected as an interfund receivable and an interfund payable in the respective funds.

Interfund Payable	Interfund Receivable
Other Governmental Funds	General
	\$ 1,978,703

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

Year Ending December 31	Principal	Interest	Total
2016	\$ 95,016	\$ 18,934	\$ 113,950
2017	96,916	17,034	113,950
2018	98,855	15,095	113,950
2019	99,829	13,118	112,947
2020	102,324	10,623	112,947
2021-2023	322,580	16,262	338,842
Total	\$ 815,520	\$ 91,066	\$ 906,586

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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 2015. Complete financial statements can be obtained from Coshocton-Fairfield-Licking-Perry Solid Waste District Licking County, 675 Price Road, Newark, Ohio 43055.

B. Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of Developmental Disabilities, Fairfield County Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The County paid \$569,728 to the Committee during 2015 for contract services. The previous existing balance that had accumulated from state and federal grants funded operations this year. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee. The Fairfield County Multi-System Youth Committee is located at 831 College Avenue Suite C, Lancaster, Ohio 43130.

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 41-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 2015, the County contributed \$135,250 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

D. Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A ten-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2015, the County had no contributions to the Bureau. Continued existence of the Bureau is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Visitors and Convention Bureau, 124 West Main Street Suite 200, Lancaster, Ohio 43130.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

contributed to the Council upon its creation, the County made no contributions to the Council during 2015 and no future contributions by the County are anticipated; however, the County did pay \$150,079 to the Council for contract services during 2015. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. MEORC is located at 1 Avalon Road, Mount Vernon, Ohio 43050.

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

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; Director of the Fairfield County Job and Family Services; Director of the Children Services Department; Superintendent of the Fairfield County Developmental Disabilities; Superintendent of Pickerington City Schools; one Superintendent representative from a Fairfield County school; a representative of the City of Lancaster; Chair of the Fairfield County Commissioners; State Department of Youth Services regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaboration established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Act of 2004;" a representative from a local nonprofit entity that provides or advocates services to children and families, and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2015, the County paid \$664,985 to the Council for contract services, grant administration, and allocations. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

G. Lancaster-Fairfield Community Action Agency

The Lancaster-Fairfield Community Action Agency is a non-profit corporation organized to plan, conduct, and coordinate programs designed to combat social and economic problems and to help eliminate conditions of poverty within Fairfield County. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Temporary Assistance for Needy Families (TANF), Community Housing Improvement Program (CHIP), Neighborhood Stabilization Program, Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2015, the County made payments to the Agency for administrative and general services of the County's TANF, CHIP, Litter Enforcement, Home, Moving Ohio Forward, Neighborhood Stabilization Program grants in the amounts of \$87,571, \$19,691, \$493,386, \$14,237, \$4,009, and \$28 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$10,000. Continued existence of the Lancaster-Fairfield Community Action Agency is not dependent upon the County's continued participation, nor does the County have an equity interest in the Agency, and no debt is outstanding.

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

The Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from each of the following counties: Vinton, Ross, Pickaway, Hocking, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2015, 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, and Athens Counties Council of Governments on Major Crimes Investigations

The Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations (Council) was created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield, Hocking, and Athens counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes activities. The Council has a seven-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, Logan, and Athens. The Council also has a twelve member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield, Hocking, and Athens County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the four cities listed above, and the Chiefs of Police from the City of Nelsonville and of the Ohio University. The Council's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Council, along with local matches from each of the involved entities. In 2015, the County contributed \$136,725 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 made no contributions to the Council during 2015. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. Perry Multi-County Juvenile Facility

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2015, 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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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 2015, 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 Lancaster, Ohio 43130.

NOTE 21 – JOINT VENTURE

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

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

In 2015, the District received \$2,015,119 in contributions from member counties, for a fifteen year total of \$27,359,457 from all member counties. Fairfield County contributed \$857,287 in 2015, for a fifteen year total of \$11,676,578 being contributed by the County as of December 31, 2015. The County's total contributions represent 43 percent of total member contributions as of December 31, 2015. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County's share of the joint venture is \$1,620,252 as of December 31, 2015. 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 sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. The coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member 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 2015 was \$405,195.

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

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

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

The County began participating in the program effective January 1, 2010. In 2015, the County paid premiums to BWC totaling \$448,103 and had a payable in the amount of \$198,951 as of December 31, 2015.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

The County is party to litigation with the Ohio Environmental Protection Agency (OEPA) involving the wastewater (NPDES) permit for the Tussing Road wastewater treatment plant. In June 2006, the County filed an appeal to the Environmental Review Appeals Commission (ERAC) challenging the phosphorus and total dissolved solids effluent limits in the permit. In 2011, ERAC issued its decision ruling against the County on all assignments of error except the one asserting that OEPA is required to perform a technical feasibility/economic reasonableness/benefit analysis ("TFERBA") before imposing water quality-based permit limits. The County appealed to the Tenth District (Franklin County) Court of Appeals which, on May 23, 2013, upheld ERAC's decision.

That decision was appealed to the Ohio Supreme Court, which agreed to hear the phosphorus-related assignments of error only. On March 24, 2015, the Supreme Court ruled that OEPA's basis for the phosphorus limit was legally invalid, and remanded the case back to OEPA. Because OEPA must perform a TFERBA for both the phosphorus and TDS limits, and also must derive a phosphorus limit in a completely different fashion, it is unclear what, if any phosphorus and TDS limits will be in the County's next NPDES permit. The County has not been notified of any additional decisions.

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$1,002,525. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,669,773.

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:

Fund Balances	General	Community Services	Motor Vehicle	Develop- mental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Jail Facility Fund	Other Governmental Funds	Total
<u>Nonspendable:</u>								
Long-Term Loans Between Funds	\$ 1,790,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,790,504
Long-Term Note Receivable	1,800,000	-	-	-	-	-	-	1,800,000
Unclaimed Monies	93,145	-	-	-	-	-	-	93,145
Economic Development Grants Sequestered	-	-	-	-	-	-	340,986	340,986
Prepays	530,279	174,816	75,158	138,160	17,484	7,998	118,682	1,062,577
Materials and Supplies Inventory	86,393	926	451,070	17,555	-	-	-	555,944
Total Nonspendable	\$ 4,300,321	\$ 175,742	\$ 526,228	\$ 155,715	\$ 17,484	\$ 7,998	\$ 459,668	\$ 5,643,156

(continued)

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

Fund Balances	General	Community Services	Motor Vehicle	Developmental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Jail Facility Fund	Other Governmental Funds	Total
<i>(Continued)</i>								
<u>Restricted for:</u>								
Road Projects	\$ -	\$ -	\$ 3,366,321	\$ -	\$ -	\$ -	\$ 1,873,113	\$ 5,239,434
Developmental Disabilities	-	-	-	5,818,123	-	-	-	5,818,123
Mental Health	-	-	-	-	3,715,953	-	-	3,715,953
Jail Construction	-	-	-	-	-	26,096,876	-	26,096,876
Real Estate Assessment and Delinquent Ditch Maintenance	-	-	-	-	-	-	5,457,649	5,457,649
Juvenile Court and Other Youth Services	-	-	-	-	-	-	2,480,435	2,480,435
Older Adult Services	-	-	-	-	-	-	2,320,660	2,320,660
Child Support Enforcement	-	-	-	-	-	-	1,170,457	1,170,457
Child and Adult Protective Services	-	-	-	-	-	-	1,987,931	1,987,931
Children Services	-	-	-	-	-	-	2,377,286	2,377,286
Community Development	-	-	-	-	-	-	400,360	400,360
Economic Development	-	-	-	-	-	-	429,150	429,150
Dog Shelter	-	-	-	-	-	-	487,944	487,944
Court Computers	-	-	-	-	-	-	815,303	815,303
Safety Services	-	-	-	-	-	-	1,039,751	1,039,751
Indigent Services	-	-	-	-	-	-	120,414	120,414
Capital Improvements	-	-	-	-	-	-	190,369	190,369
Debt Service Payments	-	-	-	-	-	-	1,206,021	1,206,021
Other Purposes	-	-	-	-	-	-	283,332	283,332
Total Restricted	-	-	3,366,321	5,818,123	3,715,953	26,096,876	24,570,124	63,567,397
<u>Committed to:</u>								
Building Inspections Geographical	136,719	-	-	-	-	-	-	136,719
Information Systems	117,811	-	-	-	-	-	-	117,811
Notary Services	47,887	-	-	-	-	-	-	47,887
Enterprise Zone	8,090	-	-	-	-	-	-	8,090
Capital Improvements	-	-	-	-	-	8,560,292	584,664	9,144,956
Purchases on Order:								
Financial Services	72,238	-	-	-	-	-	-	72,238
Safety Services	40,958	-	-	-	-	-	29,218	70,176
Total Committed	423,703	-	-	-	-	8,560,292	613,882	9,597,877
<u>Assigned to:</u>								
Capital Improvements	-	-	-	-	-	-	326,894	326,894
Airport Operations	133,656	-	-	-	-	-	-	133,656
Purchases on Order:								
County Administration	440,361	-	-	-	-	-	-	440,361
County Courts	147,628	-	-	-	-	-	-	147,628
Safety Services	454,331	-	-	-	-	-	-	454,331
TB Clinic Services	3,654	-	-	-	-	-	-	3,654
Veterans Services	94,835	-	-	-	-	-	-	94,835
Airport Services	27,416	-	-	-	-	-	-	27,416
Subsequent Year's Appropriations	5,628,846	-	-	-	-	-	-	5,628,846
Total Assigned	6,930,727	-	-	-	-	-	326,894	7,257,621
<u>Unassigned (Deficits):</u>	6,003,249	(230,479)	-	-	-	-	(1,375,816)	4,396,954
Total Fund Balances	\$ 17,658,000	\$ (54,737)	\$ 3,892,549	\$ 5,973,838	\$ 3,733,437	\$ 34,665,166	\$ 24,594,752	\$ 90,463,005

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2015

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

NOTE 26 – SUBSEQUENT EVENT

On January 15, 2016, the County renewed \$1,070,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,145,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2015 (reflected as interfund payables in the financial statements, See Note 18).

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 over one thousand five hundred dollars are capitalized and all computer equipment are capitalized and 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. Useful lives range from five to fifteen years.

Required Supplementary Information

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

	2014	2013
County's Proportion of the Net Pension Liability	0.274001%	0.274001%
County's Proportionate Share of the Net Pension Liability	\$33,047,583	\$32,301,149
County's Covered-Employee Payroll	\$31,708,074	\$31,415,613
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	104.22%	102.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the City's measurement date which is the prior fiscal year end.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.00612674%	0.00579869%	0.00579869%
County's Proportionate Share of the Net Pension Liability	\$1,693,252	\$1,410,442	\$1,680,109
County's Covered-Employee Payroll	\$606,143	\$764,371	\$829,408
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	279.35%	184.52%	202.57%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th

Fairfield County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$4,262,745	\$4,043,186	\$4,309,411
Contributions in Relation to the Contractually Required Contribution	<u>(4,262,745)</u>	<u>(4,043,186)</u>	<u>(4,309,411)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$33,442,255	\$31,708,074	\$31,415,613
Contributions as a Percentage of Covered-Employee Payroll	12.75%	12.75%	13.72%

(1) Information prior to 2013 is not available.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually Required Contribution	\$84,860	\$103,454	\$107,823	\$106,208
Contributions in Relation to the Contractually Required Contribution	<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>	<u>(106,208)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$606,143	\$764,371	\$829,408	\$816,985
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.53%	13.00%	13.00%

2011	2010	2009	2008	2007	2006
\$109,659	\$104,500	\$97,744	\$93,425	\$86,339	\$61,139
(109,659)	(104,500)	(97,744)	(93,425)	(86,339)	(61,139)
\$0	\$0	\$0	\$0	\$0	\$0
\$843,531	\$803,846	\$751,877	\$718,654	\$664,146	\$470,300
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 459,875	\$ 459,875	\$ 459,531	\$ 344
Fringe Benefits	220,973	220,173	219,195	978
Materials and Supplies	17,605	15,706	14,180	1,526
Contractual Services	189,423	195,617	190,741	4,876
Capital Outlay	5,172	12,472	11,861	611
Total Commissioners	<u>893,048</u>	<u>903,843</u>	<u>895,508</u>	<u>8,335</u>
Economic Development:				
Personal Services	116,880	116,880	85,769	31,111
Fringe Benefits	53,955	53,955	35,597	18,358
Materials and Supplies	300	300	200	100
Contractual Services	56,167	55,804	10,015	45,789
Total Economic Development	<u>227,302</u>	<u>226,939</u>	<u>131,581</u>	<u>95,358</u>
Auditor:				
Personal Services	609,954	609,954	597,572	12,382
Fringe Benefits	284,370	284,370	284,329	41
Materials and Supplies	22,583	16,427	15,937	490
Contractual Services	371,894	347,606	339,502	8,104
Capital Outlay	8,700	20,650	19,240	1,410
Total Auditor	<u>1,297,501</u>	<u>1,279,007</u>	<u>1,256,580</u>	<u>22,427</u>
Assessing Personal Property:				
Personal Services	31,500	31,500	26,728	4,772
Fringe Benefits	17,885	17,885	16,412	1,473
Total Assessing Personal Property	<u>49,385</u>	<u>49,385</u>	<u>43,140</u>	<u>6,245</u>
Treasurer:				
Personal Services	272,520	272,520	266,419	6,101
Fringe Benefits	113,673	120,273	120,113	160
Materials and Supplies	12,191	12,156	11,115	1,041
Contractual Services	47,715	40,100	33,402	6,698
Capital Outlay	-	875	875	-
Total Treasurer	<u>446,099</u>	<u>445,924</u>	<u>431,924</u>	<u>14,000</u>
Prosecuting Attorney:				
Personal Services	1,002,470	1,002,470	1,001,538	932
Fringe Benefits	395,430	395,430	395,379	51
Materials and Supplies	10,000	10,000	10,000	-
Contractual Services	15,515	14,293	12,145	2,148
Capital Outlay	54,000	54,900	54,885	15
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	<u>\$ 1,535,267</u>	<u>\$ 1,534,945</u>	<u>\$ 1,531,799</u>	<u>\$ 3,146</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical Information System:				
Personal Services	\$ 55,719	\$ 55,719	\$ 55,708	\$ 11
Fringe Benefits	20,281	20,281	19,874	407
Materials and Supplies	6,087	5,600	1,845	3,755
Contractual Services	119,384	114,697	103,804	10,893
Capital Outlay	12,380	5,906	4,483	1,423
Total Geographical Information System	213,851	202,203	185,714	16,489
Information Technology:				
Personal Services	365,467	365,467	360,814	4,653
Fringe Benefits	141,364	141,364	131,567	9,797
Materials and Supplies	75,492	62,391	59,584	2,807
Contractual Services	41,071	108,212	108,212	-
Capital Outlay	186,751	191,098	131,814	59,284
Total Information Technology	810,145	868,532	791,991	76,541
Board of Elections:				
Personal Services	756,862	745,262	627,748	117,514
Fringe Benefits	256,497	268,097	267,793	304
Materials and Supplies	163,515	162,226	65,979	96,247
Contractual Services	204,080	201,903	170,113	31,790
Capital Outlay	56,988	56,988	29,851	27,137
Other	-	2,135	1,972	163
Total Board of Elections	1,437,942	1,436,611	1,163,456	273,155
Maintenance and Operation:				
Personal Services	497,660	497,660	484,144	13,516
Fringe Benefits	298,330	298,330	298,168	162
Materials and Supplies	506,026	512,497	492,434	20,063
Contractual Services	1,885,322	1,851,501	1,813,704	37,797
Capital Outlay	149,332	122,235	114,544	7,691
Total Maintenance and Operation	3,336,670	3,282,223	3,202,994	79,229
Recorder:				
Personal Services	174,056	174,056	174,022	34
Fringe Benefits	119,780	119,780	119,512	268
Materials and Supplies	2,132	2,132	815	1,317
Contractual Services	17,793	17,782	14,526	3,256
Total Recorder	313,761	313,750	308,875	4,875
Human Resources:				
Personal Services	179,736	179,736	176,335	3,401
Fringe Benefits	63,641	59,441	59,095	346
Materials and Supplies	1,145	3,000	2,030	970
Contractual Services	67,315	176,294	173,409	2,885
Capital Outlay	1,750	1,718	518	1,200
Total Human Resources	313,587	420,189	411,387	8,802
Enterprise Zone:				
Personal Services	2,900	2,900	1,822	1,078
Fringe Benefits	1,230	1,230	730	500
Materials and Supplies	300	278	28	250
Contractual Services	600	600	-	600
Total Enterprise Zone	\$ 5,030	\$ 5,008	\$ 2,580	\$ 2,428

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Certificate of Title Administration:				
Personal Services	\$ 616,000	\$ 661,000	\$ 652,727	\$ 8,273
Fringe Benefits	378,510	374,510	361,813	12,697
Materials and Supplies	43,262	32,016	25,343	6,673
Contractual Services	63,187	42,895	38,707	4,188
Capital Outlay	7,213	39,890	38,999	891
Other	-	30	30	-
Total Certificate of Title Administration	1,108,172	1,150,341	1,117,619	32,722
County Recorder Equipment:				
Contractual Services	147,927	147,838	99,286	48,552
Capital Outlay	21,750	20,544	7,212	13,332
Total County Recorder Equipment	169,677	168,382	106,498	61,884
Building Department:				
Contractual Services	80,037	71,905	71,705	200
Other	2,000	2,000	-	2,000
Total Building Department	82,037	73,905	71,705	2,200
Insurance on Property and Persons:				
Contractual Services	525,794	490,794	432,664	58,130
Levy and Assessment:				
Contractual Services	388,137	388,288	376,703	11,585
Total General Government - Legislative and Executive	13,153,405	13,240,269	12,462,718	777,551
General Government - Judicial				
Domestic Relations:				
Personal Services	425,853	425,853	421,489	4,364
Fringe Benefits	160,386	140,386	140,334	52
Materials and Supplies	3,513	3,510	3,510	-
Contractual Services	11,129	10,203	10,077	126
Capital Outlay	9,360	29,302	29,269	33
Total Domestic Relations	610,241	609,254	604,679	4,575
Common Pleas Probation:				
Personal Services	324,916	324,916	313,551	11,365
Fringe Benefits	158,564	158,564	147,193	11,371
Total Common Pleas Probation	483,480	483,480	460,744	22,736
Common Pleas Court:				
Personal Services	442,400	437,916	433,691	4,225
Fringe Benefits	196,144	200,628	200,530	98
Materials and Supplies	17,331	17,299	16,648	651
Contractual Services	165,003	138,503	115,476	23,027
Capital Outlay	12,000	38,500	31,700	6,800
Total Common Pleas Court	832,878	832,846	798,045	34,801
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	280	280	246	34
Total Jury Commission	\$ 1,952	\$ 1,952	\$ 1,729	\$ 223

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Juvenile Court:				
Contractual Services	\$ 128,149	\$ 28,262	\$ 27,151	\$ 1,111
Probate Court:				
Personal Services	342,081	360,081	351,620	8,461
Fringe Benefits	159,003	182,103	182,020	83
Materials and Supplies	5,000	5,000	4,892	108
Contractual Services	43,919	43,700	43,462	238
Total Probate Court	550,003	590,884	581,994	8,890
Clerk of Courts:				
Personal Services	677,153	675,534	673,616	1,918
Fringe Benefits	384,724	386,343	386,265	78
Materials and Supplies	32,874	32,873	31,002	1,871
Contractual Services	226,075	211,229	208,551	2,678
Capital Outlay	-	10,590	10,590	-
Other	91	35	35	-
Total Clerk of Courts	1,320,917	1,316,604	1,310,059	6,545
Municipal Court:				
Fringe Benefits	-	12	12	-
Materials and Supplies	-	15,000	13,500	1,500
Contractual Services	462,553	439,515	433,206	6,309
Total Municipal Court	462,553	454,527	446,718	7,809
Notary Public Fees:				
Materials and supplies	5,000	5,000	-	5,000
Contractual Services	-	25,000	25,000	-
Total notary public fees	5,000	30,000	25,000	5,000
Public Defender:				
Contractual Services	1,408,000	1,392,320	1,204,868	187,452
Total General Government - Judicial	5,803,173	5,740,129	5,460,987	279,142
Public Safety				
Probation Department:				
Personal Services	718,549	718,549	709,374	9,175
Fringe Benefits	398,240	398,240	344,484	53,756
Materials and Supplies	35,822	57,643	56,096	1,547
Contractual Services	552,041	565,325	558,612	6,713
Capital Outlay	26,238	26,238	25,068	1,170
Total Probation Department	1,730,890	1,765,995	1,693,634	72,361
Coroner:				
Personal Services	171,886	176,315	175,911	404
Fringe Benefits	44,511	46,907	46,907	-
Materials and Supplies	2,770	1,276	1,276	-
Contractual Services	132,299	102,439	102,368	71
Capital Outlay	4,000	4,000	4,000	-
Total Coroner	355,466	330,937	330,462	475
Visitation Center:				
Personal Services	7,169	7,169	7,099	70
Fringe Benefits	1,255	1,255	1,157	98
Total Visitation Center	\$ 8,424	\$ 8,424	\$ 8,256	\$ 168

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sheriff:				
Personal Services	\$ 7,612,834	\$ 7,364,382	\$ 7,296,965	\$ 67,417
Fringe Benefits	3,419,096	3,357,674	3,339,179	18,495
Materials and Supplies	932,572	732,809	676,468	56,341
Contractual Services	2,122,691	2,138,744	2,107,517	31,227
Capital Outlay	293,257	620,257	604,445	15,812
Other	48,126	48,126	48,126	-
Total Sheriff	14,428,576	14,261,992	14,072,700	189,292
Total Public Safety	16,523,356	16,367,348	16,105,052	262,296
Health				
Agriculture:				
Contractual Services	340,000	340,000	338,804	1,196
TB Clinics:				
Contractual Services	7,144	5,000	4,000	1,000
Crippled Children:				
Contractual Services	335,300	335,300	335,300	-
Total Health	682,444	680,300	678,104	2,196
Human Services				
Veterans Service Commission:				
Personal Services	291,300	291,300	270,634	20,666
Fringe Benefits	111,807	111,807	110,246	1,561
Materials and Supplies	40,000	40,000	26,583	13,417
Contractual Services	1,101,609	955,516	839,711	115,805
Capital Outlay	102,000	122,000	91,707	30,293
Total Human Services	1,646,716	1,520,623	1,338,881	181,742
Transportation				
Airport:				
Materials and Supplies	47,255	48,678	44,786	3,892
Contractual Services	162,081	156,296	154,616	1,680
Capital Outlay	16,000	36,000	15,720	20,280
Other	1,000	1,000	-	1,000
Total Transportation	226,336	241,974	215,122	26,852
Other				
Commissioners Share - Costs:				
Contractual Services	1,710,580	1,745,580	1,744,678	902
Miscellaneous:				
Contractual Services.....	156,523	118,061	72,073	45,988
Other.....	12,500	182,046	132,425	49,621
Total Miscellaneous	169,023	300,107	204,498	95,609
Total Other	1,879,603	2,045,687	1,949,176	96,511
Total Expenditures.....	\$ 39,915,033	\$ 39,836,330	\$ 38,210,040	\$ 1,626,290

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 22,401,969	\$ 1,205,561	\$ 2,691,066	\$ 26,298,596
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	340,986	-	-	340,986
Receivables:				
Property Taxes	6,385,804	178,400	-	6,564,204
Lodging Taxes	43,357	-	-	43,357
Accounts	140,756	1,760	-	142,516
Interfund	619,607	-	-	619,607
Special Assessments	62,075	789,367	-	851,442
Accrued Interest	1,095	-	-	1,095
Loans	344,239	-	-	344,239
Intergovernmental	5,024,444	-	157,031	5,181,475
Prepaid Items.....	118,682	-	-	118,682
Total Assets.....	<u>\$ 35,483,014</u>	<u>\$ 2,175,088</u>	<u>\$ 2,848,097</u>	<u>\$ 40,506,199</u>
LIABILITIES				
Accounts Payable.....	\$ 678,890	\$ -	\$ 61,165	\$ 740,055
Contracts Payable.....	215,099	-	281,506	496,605
Accrued Wages and Benefits Payable.....	194,842	-	-	194,842
Matured Compensated Absences Payable.....	889	-	-	889
Retainage Payable.....	17,483	-	76,468	93,951
Interfund Payable.....	595,398	-	2,509,856	3,105,254
External Party Payable.....	41,385	-	4,000	45,385
Intergovernmental Payable.....	111,764	-	-	111,764
Total Liabilities.....	<u>1,855,750</u>	<u>-</u>	<u>2,932,995</u>	<u>4,788,745</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	6,157,621	178,400	-	6,336,021
Unavailable Revenue.....	3,994,248	790,667	1,766	4,786,681
Total Deferred Inflows of Resources.....	<u>10,151,869</u>	<u>969,067</u>	<u>1,766</u>	<u>11,122,702</u>
FUND BALANCES				
Nonspendable	459,668	-	-	459,668
Restricted	23,020,683	1,206,021	343,420	24,570,124
Committed.....	-	-	613,882	613,882
Assigned.....	-	-	326,894	326,894
Unassigned (Deficits).....	(4,956)	-	(1,370,860)	(1,375,816)
Total Fund Balances.....	<u>23,475,395</u>	<u>1,206,021</u>	<u>(86,664)</u>	<u>24,594,752</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 35,483,014</u>	<u>\$ 2,175,088</u>	<u>\$ 2,848,097</u>	<u>\$ 40,506,199</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,764,293	\$ 178,400	\$ -	\$ 5,942,693
Lodging Taxes.....	210,804	-	-	210,804
Charges for Services.....	3,776,254	-	5,478	3,781,732
Licenses and Permits.....	467,413	-	-	467,413
Fines and Forfeitures.....	218,688	-	-	218,688
Intergovernmental.....	9,869,248	-	1,458,839	11,328,087
Special Assessments.....	78,315	67,482	-	145,797
Housing Rehabilitation.....	6,057	-	-	6,057
Interest.....	23,303	46,432	-	69,735
Rent.....	-	489,159	-	489,159
Donations.....	149,654	-	-	149,654
Other.....	227,459	-	-	227,459
Total Revenues.....	<u>20,791,488</u>	<u>781,473</u>	<u>1,464,317</u>	<u>23,037,278</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	2,355,579	-	-	2,355,579
Judicial	1,349,220	-	-	1,349,220
Public Safety	2,661,450	-	-	2,661,450
Public Works	890,273	-	-	890,273
Health	1,068,076	-	-	1,068,076
Human Services	11,313,087	-	-	11,313,087
Urban Redevelopment and Housing	207,241	-	-	207,241
Intergovernmental.....	421,226	-	-	421,226
Capital Outlay.....	-	-	2,449,109	2,449,109
Debt Service:				
Principal Retirement	1,905	2,205,000	-	2,206,905
Interest and Fiscal Charges	993	1,389,864	25,438	1,416,295
Issuance Costs	-	359,048	-	359,048
Total Expenditures.....	<u>20,269,050</u>	<u>3,953,912</u>	<u>2,474,547</u>	<u>26,697,509</u>
Excess of Revenues Over (Under) Expenditures.....	<u>522,438</u>	<u>(3,172,439)</u>	<u>(1,010,230)</u>	<u>(3,660,231)</u>
OTHER FINANCING SOURCES (USE)				
Premium on General Obligation Bonds.....	-	799,890	-	799,890
Transfers In.....	1,814,606	2,870,650	1,643,058	6,328,314
Transfers Out.....	<u>(217,297)</u>	<u>(1,473)</u>	<u>(175,000)</u>	<u>(393,770)</u>
Total Other Financing Sources (Use).....	<u>1,597,309</u>	<u>3,669,067</u>	<u>1,468,058</u>	<u>6,734,434</u>
Net Changes in Fund Balances.....	2,119,747	496,628	457,828	3,074,203
Fund Balances Beginning of Year.....	21,355,648	709,393	(544,492)	21,520,549
Fund Balances End of Year.....	<u>\$ 23,475,395</u>	<u>\$ 1,206,021</u>	<u>\$ (86,664)</u>	<u>\$ 24,594,752</u>

Nonmajor Special Revenue Funds

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

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for restricted State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
Children Services Fund	To account for restricted monies received from federal and state grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Emergency Management And Homeland Security Fund	To account for restricted fees, grant monies, and donations used for maintaining an emergency services department.
Marriage License Fund	To account for restricted monies collected by the courts to computerize the court system.
Bateson Beach Fund	To account for restricted special assessments and clerk of court fees; used for bridge maintenance.
Environmental Affairs Grant Fund	To account for restricted grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects. This fund had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy restricted for the maintenance and construction of county bridges, culverts, and roads.
Litter Enforcement Fund	To account for a restricted State grant to enforce litter laws and to educate citizens.

(continued)

Nonmajor Special Revenue Funds (continued)

Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax restricted and used to operate a County-owned home that is used as a cultural arts facility.
Sheriff Services Fund	To account for restricted sheriff services fees, licenses and permits, fines, and grant monies used for the purpose of enforcing road weight limits, commissary activities for prisoners, issuing concealed handgun licenses, enforcing seat belt laws, drug resistance education classes, inmate reimbursements, and purchasing of sheriff services equipment and training.
Juvenile Court Services Fund	To account for restricted Juvenile Court fees and grant monies used for the purpose of operating a drug court, paying for salaries and benefits of a Juvenile Court Counselor, and other various operations of the Juvenile Court.
Community Development Block Grant Fund	To account for restricted revenue from the federal government; used to fund a revolving loan program, improvement of targeted areas within the County, housing assistance, and home improvement assistance for low income households.
Workforce Investment Act Fund	To account for restricted revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for restricted revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Economic Development Assistance Grant Fund	To account for the activity of a restricted revolving loan program in which this fund receives monthly loan payments with interest from local business in the revolving loan program. The original revenue source was from federal grants.
Child/Adult Protective Services Fund	To account for restricted tax levy monies used for protective services for children and adults 60 and older.
Other Legislative and Executive Programs Fund	Smaller Special Revenue Funds operated by the County restricted for legislative and executive purposes and subsidized in part by State and federal grants and by interest earnings. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Treasurer's Prepayment Fund, Voter Education/Pollworker Training Fund, and Government Innovation Fund for GAAP reporting. Voter Education/Pollworker Training Fund had a cash balance but had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.

(continued)

Nonmajor Special Revenue Funds (continued)

Other Judicial Programs Fund	Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized in part by charges for services, fines and forfeitures, State grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, and Law Library Resources Fund for GAAP reporting.
Other Public Safety Programs Fund	Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized in part by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Federal Emergency Management Agency Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting. Federal Emergency Management Agency Fund had a cash balance but had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.
Other Urban Redevelopment and Housing Programs Fund	Smaller Special Revenue Funds operated by the County restricted for urban redevelopment and housing program purposes and subsidized in part by charges for services, State and federal grants, interest earnings, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Home Fund and Moving Ohio Forward Fund for GAAP reporting.

This page intentionally left blank.

Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2015

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 511,672	\$ 1,219,045	\$ 5,413,438	\$ 2,004,949	\$ 326,168
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	4,393	49,135	-	-	-
Interfund	-	26,973	-	-	-
Special Assessments	-	-	-	52,983	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	100	519,800	21,882	-	-
Prepaid Items.....	3,440	41,352	22,822	-	8,473
Total Assets.....	<u>\$ 519,605</u>	<u>\$ 1,856,305</u>	<u>\$ 5,458,142</u>	<u>\$ 2,057,932</u>	<u>\$ 334,641</u>
LIABILITIES					
Accounts Payable.....	\$ 17,603	\$ 11,157	\$ 690	\$ -	\$ 89
Contracts Payable.....	-	-	207,855	-	-
Accrued Wages and					
Benefits Payable.....	6,346	54,702	40,082	-	11,669
Matured Compensated					
Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	68,515	-	75,000	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	4,272	24,420	16,648	-	4,924
Total Liabilities.....	<u>28,221</u>	<u>158,794</u>	<u>265,275</u>	<u>75,000</u>	<u>16,682</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	485,702	21,882	52,983	-
Total Deferred Inflows of Resources.....	<u>-</u>	<u>485,702</u>	<u>21,882</u>	<u>52,983</u>	<u>-</u>
FUND BALANCES:					
Nonspendable	3,440	41,352	22,822	-	8,473
Restricted	487,944	1,170,457	5,148,163	1,929,949	309,486
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances	<u>491,384</u>	<u>1,211,809</u>	<u>5,170,985</u>	<u>1,929,949</u>	<u>317,959</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 519,605</u>	<u>\$ 1,856,305</u>	<u>\$ 5,458,142</u>	<u>\$ 2,057,932</u>	<u>\$ 334,641</u>

<u>Children Services Fund</u>	<u>Emergency Management and Homeland Security Fund</u>	<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>	<u>Environmental Affairs Grant Fund</u>	<u>Bridges, Culverts, and County Road Levy Fund</u>	<u>Litter Enforcement Fund</u>
\$ 1,588,398	\$ 199,244	\$ 2,234	\$ 7,256	\$ 16,703	\$ 1,740,403	\$ 26,408
-	-	-	-	-	-	-
-	-	-	-	-	1,449,017	-
-	-	-	-	-	-	-
27,646	7,390	534	-	-	-	-
540,840	-	-	-	-	-	-
-	-	-	9,092	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,590,844	28,656	-	-	-	83,784	40,741
12,864	527	-	-	-	-	-
<u>\$ 3,760,592</u>	<u>\$ 235,817</u>	<u>\$ 2,768</u>	<u>\$ 16,348</u>	<u>\$ 16,703</u>	<u>\$ 3,273,204</u>	<u>\$ 67,149</u>
\$ 315,193	\$ 9,609	\$ -	\$ -	\$ -	\$ -	\$ 202
-	-	-	-	-	2,858	-
-	6,420	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	17,483	-
2,306	62,017	-	-	-	-	-
-	-	-	-	-	-	-
1,675	2,861	-	-	-	-	4,045
<u>319,174</u>	<u>80,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,341</u>	<u>4,247</u>
-	-	-	-	-	1,397,577	-
<u>1,051,268</u>	<u>21,054</u>	<u>256</u>	<u>9,092</u>	<u>-</u>	<u>135,224</u>	<u>40,741</u>
<u>1,051,268</u>	<u>21,054</u>	<u>256</u>	<u>9,092</u>	<u>-</u>	<u>1,532,801</u>	<u>40,741</u>
12,864	527	-	-	-	-	-
2,377,286	133,329	2,512	7,256	16,703	1,720,062	22,161
-	-	-	-	-	-	-
<u>2,390,150</u>	<u>133,856</u>	<u>2,512</u>	<u>7,256</u>	<u>16,703</u>	<u>1,720,062</u>	<u>22,161</u>
<u>\$ 3,760,592</u>	<u>\$ 235,817</u>	<u>\$ 2,768</u>	<u>\$ 16,348</u>	<u>\$ 16,703</u>	<u>\$ 3,273,204</u>	<u>\$ 67,149</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2015

	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Fund	Workforce Investment Act Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 3,080	\$ 387,679	\$ 2,042,746	\$ 372,461	\$ 113,602
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	43,357	-	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	300	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	323	-
Loans	-	-	-	46,626	-
Intergovernmental	-	66,886	405,186	942,427	128,662
Prepaid Items.....	-	2,844	6,881	-	37
Total Assets.....	<u>\$ 46,437</u>	<u>\$ 457,409</u>	<u>\$ 2,454,813</u>	<u>\$ 1,362,137</u>	<u>\$ 242,301</u>
LIABILITIES					
Accounts Payable.....	\$ 46,437	\$ 32,601	\$ 60,703	\$ 60,094	\$ 29,410
Contracts Payable.....	-	-	-	4,386	-
Accrued Wages and					
Benefits Payable.....	-	8,363	25,983	-	-
Matured Compensated					
Absences Payable.....	-	889	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	118,333	12,455	141,000	8,179
External Party Payable.....	-	-	-	5,100	-
Intergovernmental Payable.....	-	10,556	11,264	4	4,331
Total Liabilities.....	<u>46,437</u>	<u>170,742</u>	<u>110,405</u>	<u>210,584</u>	<u>41,920</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	49,454	303,927	789,902	128,662
Total Deferred Inflows of Resources.....	<u>-</u>	<u>49,454</u>	<u>303,927</u>	<u>789,902</u>	<u>128,662</u>
FUND BALANCES:					
Nonspendable	-	2,844	6,881	-	37
Restricted	-	234,369	2,033,600	361,651	71,682
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>237,213</u>	<u>2,040,481</u>	<u>361,651</u>	<u>71,719</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 46,437</u>	<u>\$ 457,409</u>	<u>\$ 2,454,813</u>	<u>\$ 1,362,137</u>	<u>\$ 242,301</u>

(Continued)

Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Child/Adult Protective Services Fund	Other Legislative and Executive Programs	Other Judicial Programs	Other Public Safety Programs	Other Urban Redevelopment and Housing Programs
\$ 2,333,557	\$ 129,978	\$ 1,940,740	\$ 81,085	\$ 1,019,629	\$ 839,967	\$ 81,527
-	340,986	-	-	-	-	-
1,645,596	-	3,291,191	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	22,903	28,755	-
-	1,210	47,191	3,019	-	-	74
-	-	-	-	-	-	-
-	772	-	-	-	-	-
-	297,613	-	-	-	-	-
96,496	-	192,993	-	8,880	806,309	90,798
-	18	-	-	1,292	18,132	-
<u>\$ 4,075,649</u>	<u>\$ 770,577</u>	<u>\$ 5,472,115</u>	<u>\$ 84,104</u>	<u>\$ 1,052,704</u>	<u>\$ 1,693,163</u>	<u>\$ 172,399</u>
\$ 12,897	\$ -	\$ -	\$ -	\$ 26,928	\$ 13,860	\$ 41,417
-	-	-	-	-	-	-
-	91	-	-	323	40,863	-
-	-	-	-	-	-	-
-	-	-	-	2,152	55,441	50,000
-	-	-	-	-	35,835	450
-	25	-	-	138	26,601	-
<u>12,897</u>	<u>116</u>	<u>-</u>	<u>-</u>	<u>29,541</u>	<u>172,600</u>	<u>91,867</u>
1,586,682	-	3,173,362	-	-	-	-
155,410	307	310,822	-	7,240	388,499	41,823
<u>1,742,092</u>	<u>307</u>	<u>3,484,184</u>	<u>-</u>	<u>7,240</u>	<u>388,499</u>	<u>41,823</u>
-	341,004	-	-	1,292	18,132	-
2,320,660	429,150	1,987,931	84,104	1,014,631	1,118,888	38,709
-	-	-	-	-	(4,956)	-
<u>2,320,660</u>	<u>770,154</u>	<u>1,987,931</u>	<u>84,104</u>	<u>1,015,923</u>	<u>1,132,064</u>	<u>38,709</u>
<u>\$ 4,075,649</u>	<u>\$ 770,577</u>	<u>\$ 5,472,115</u>	<u>\$ 84,104</u>	<u>\$ 1,052,704</u>	<u>\$ 1,693,163</u>	<u>\$ 172,399</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2015

	<u>Totals</u>
ASSETS	
Equity in Pooled Cash and	
Cash Equivalents.....	\$ 22,401,969
Restricted Assets: Equity in Pooled	
Cash and cash equivalents	340,986
Receivables:	
Property Taxes	6,385,804
Lodging Taxes	43,357
Accounts	140,756
Interfund	619,607
Special Assessments	62,075
Accrued Interest	1,095
Loans	344,239
Intergovernmental	5,024,444
Prepaid Items.....	118,682
Total Assets.....	<u>\$ 35,483,014</u>
LIABILITIES	
Accounts Payable.....	\$ 678,890
Contracts Payable.....	215,099
Accrued Wages and	
Benefits Payable.....	194,842
Matured Compensated	
Absences Payable.....	889
Retainage Payable.....	17,483
Interfund Payable.....	595,398
External Party Payable.....	41,385
Intergovernmental Payable.....	111,764
Total Liabilities.....	<u>1,855,750</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes not levied to Finance	
Current Year Operations.....	6,157,621
Unavailable Revenue.....	3,994,248
Total Deferred Inflows of	
Resources.....	<u>10,151,869</u>
FUND BALANCES:	
Nonspendable	459,668
Restricted	23,020,683
Unassigned (Deficit).....	<u>(4,956)</u>
Total Fund Balances	<u>23,475,395</u>
Total Liabilities, Deferred Inflows	
of Resources, and Fund Balances.....	<u>\$ 35,483,014</u>

This page intentionally left blank.

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Ditch Maintenance Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	33,822	538,113	1,871,932	-
Licenses and Permits.....	294,467	-	-	-
Fines and Forfeitures.....	13,645	-	-	-
Intergovernmental.....	2,000	1,420,501	-	-
Special Assessments.....	-	-	-	77,406
Housing Rehabilitation.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	4,099	-	-	50,000
Other.....	1,598	4,822	2,258	-
Total Revenues.....	<u>349,631</u>	<u>1,963,436</u>	<u>1,874,190</u>	<u>127,406</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	1,723,821	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	51,255
Health	493,798	-	-	-
Human Services	-	2,166,173	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>493,798</u>	<u>2,166,173</u>	<u>1,723,821</u>	<u>51,255</u>
Excess of Revenues Over (Under) Expenditures	<u>(144,167)</u>	<u>(202,737)</u>	<u>150,369</u>	<u>76,151</u>
OTHER FINANCING SOURCE (USE)				
Transfers In.....	-	180,844	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Source (Use).....	<u>-</u>	<u>180,844</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(144,167)	(21,893)	150,369	76,151
Fund Balances Beginning of Year.....	635,551	1,233,702	5,020,616	1,853,798
Fund Balances End of Year.....	<u>\$ 491,384</u>	<u>\$ 1,211,809</u>	<u>\$ 5,170,985</u>	<u>\$ 1,929,949</u>

Delinquent Real Estate Collection Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund	Environmental Affairs Grant Fund	Bridges, Culverts, and County Road Levy Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284,363
-	-	-	-	-	-	-
633,720	69,631	33,364	-	-	-	23,729
-	-	-	34,333	-	-	-
-	3,072,770	192,403	-	-	-	167,287
-	-	-	-	909	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	77,885	17,000	-	-	-	-
10,221	158,617	8,490	-	-	-	-
<u>643,941</u>	<u>3,378,903</u>	<u>251,257</u>	<u>34,333</u>	<u>909</u>	<u>-</u>	<u>1,475,379</u>
631,758	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	319,122	-	-	-	-
-	-	-	-	-	-	628,214
-	-	-	34,151	-	-	-
-	3,903,672	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,905	-	-	-	-
-	-	993	-	-	-	-
<u>631,758</u>	<u>3,903,672</u>	<u>322,020</u>	<u>34,151</u>	<u>-</u>	<u>-</u>	<u>628,214</u>
<u>12,183</u>	<u>(524,769)</u>	<u>(70,763)</u>	<u>182</u>	<u>909</u>	<u>-</u>	<u>847,165</u>
-	1,469,570	97,484	-	-	-	-
-	-	-	-	-	-	(164,577)
-	<u>1,469,570</u>	<u>97,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(164,577)</u>
12,183	944,801	26,721	182	909	-	682,588
305,776	1,445,349	107,135	2,330	6,347	16,703	1,037,474
<u>\$ 317,959</u>	<u>\$ 2,390,150</u>	<u>\$ 133,856</u>	<u>\$ 2,512</u>	<u>\$ 7,256</u>	<u>\$ 16,703</u>	<u>\$ 1,720,062</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, 2015

	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	210,804	-	-
Charges for Services.....	-	-	248,834	23,955
Licenses and Permits.....	-	-	138,613	-
Fines and Forfeitures.....	-	-	78,024	-
Intergovernmental.....	537,776	-	67,092	752,003
Special Assessments.....	-	-	-	-
Housing Rehabilitation.....	-	-	-	-
Interest.....	159	-	-	-
Donations.....	-	-	670	-
Other.....	246	-	488	15,551
Total Revenues.....	<u>538,181</u>	<u>210,804</u>	<u>533,721</u>	<u>791,509</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	1,003,724
Public Safety	-	-	577,206	-
Public Works	-	210,804	-	-
Health	540,127	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>540,127</u>	<u>210,804</u>	<u>577,206</u>	<u>1,003,724</u>
Excess of Revenues Over				
(Under) Expenditures	(1,946)	-	(43,485)	(212,215)
OTHER FINANCING SOURCE (USE)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Source (Use).....	-	-	-	-
Net Changes in Fund Balances.....	(1,946)	-	(43,485)	(212,215)
Fund Balances Beginning of Year.....	24,107	-	280,698	2,252,696
Fund Balances End of Year.....	<u>\$ 22,161</u>	<u>\$ -</u>	<u>\$ 237,213</u>	<u>\$ 2,040,481</u>

(Continued)

Community Development Block Grant Grant Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Economic Development Assistance Grant Fund	Child/Adult Protective Services Fund	Other Legislative and Executive Programs	Other Judicial Programs
\$ -	\$ -	\$ 1,495,920	\$ -	\$ 2,984,010	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	72	-	-	209,074
-	-	-	-	-	-	-
-	-	-	-	-	-	127,019
415,803	717,202	192,656	-	385,312	-	43,000
-	-	-	-	-	-	-
6,057	-	-	-	-	-	-
2,274	-	-	16,224	-	4,476	-
-	-	-	-	-	-	-
7	-	-	11	-	-	136
<u>424,141</u>	<u>717,202</u>	<u>1,688,576</u>	<u>16,307</u>	<u>3,369,322</u>	<u>4,476</u>	<u>379,229</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	345,496
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	684,916	1,373,762	-	3,184,564	-	-
121,292	-	-	2,074	-	-	-
305,800	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>427,092</u>	<u>684,916</u>	<u>1,373,762</u>	<u>2,074</u>	<u>3,184,564</u>	<u>-</u>	<u>345,496</u>
<u>(2,951)</u>	<u>32,286</u>	<u>314,814</u>	<u>14,233</u>	<u>184,758</u>	<u>4,476</u>	<u>33,733</u>
-	-	-	-	-	-	-
-	-	-	-	-	(50,000)	-
-	-	-	-	-	(50,000)	-
<u>(2,951)</u>	<u>32,286</u>	<u>314,814</u>	<u>14,233</u>	<u>184,758</u>	<u>(45,524)</u>	<u>33,733</u>
<u>364,602</u>	<u>39,433</u>	<u>2,005,846</u>	<u>755,921</u>	<u>1,803,173</u>	<u>129,628</u>	<u>982,190</u>
<u>\$ 361,651</u>	<u>\$ 71,719</u>	<u>\$ 2,320,660</u>	<u>\$ 770,154</u>	<u>\$ 1,987,931</u>	<u>\$ 84,104</u>	<u>\$ 1,015,923</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2015

	Other Public Safety Programs	Other Urban Redevelopment and Housing Programs	Totals
REVENUES			
Property Taxes.....	\$ -	\$ -	\$ 5,764,293
Lodging Taxes.....	-	-	210,804
Charges for Services.....	90,008	-	3,776,254
Licenses and Permits.....	-	-	467,413
Fines and Forfeitures.....	-	-	218,688
Intergovernmental.....	1,817,266	86,177	9,869,248
Special Assessments.....	-	-	78,315
Housing Rehabilitation.....	-	-	6,057
Interest.....	-	170	23,303
Donations.....	-	-	149,654
Other.....	5,216	19,798	227,459
Total Revenues.....	<u>1,912,490</u>	<u>106,145</u>	<u>20,791,488</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	-	-	2,355,579
Judicial	-	-	1,349,220
Public Safety	1,765,122	-	2,661,450
Public Works	-	-	890,273
Health	-	-	1,068,076
Human Services	-	-	11,313,087
Urban Redevelopment and Housing	-	83,875	207,241
Intergovernmental.....	115,426	-	421,226
Debt Service:			
Principal Retirement	-	-	1,905
Interest and Fiscal Charges	-	-	993
Total Expenditures.....	<u>1,880,548</u>	<u>83,875</u>	<u>20,269,050</u>
Excess of Revenues Over			
(Under) Expenditures	<u>31,942</u>	<u>22,270</u>	<u>522,438</u>
OTHER FINANCING SOURCE (USE)			
Transfers In.....	66,708	-	1,814,606
Transfers Out.....	-	(2,720)	(217,297)
Total Other Financing Source (Use).....	<u>66,708</u>	<u>(2,720)</u>	<u>1,597,309</u>
Net Changes in Fund Balances.....	98,650	19,550	2,119,747
Fund Balances Beginning of Year.....	<u>1,033,414</u>	<u>19,159</u>	<u>21,355,648</u>
Fund Balances End of Year.....	<u>\$ 1,132,064</u>	<u>\$ 38,709</u>	<u>\$ 23,475,395</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 41,000	\$ 33,472	\$ (7,528)
Licenses and Permits.....	313,000	291,481	(21,519)
Fines and Forfeitures.....	17,500	13,620	(3,880)
Intergovernmental.....	2,000	11,986	9,986
Donations.....	3,000	4,193	1,193
Other.....	-	1,598	1,598
Total Revenues.....	376,500	356,350	(20,150)
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	146,559	136,344	10,215
Fringe Benefits	85,593	74,600	10,993
Materials and Supplies	100,691	82,001	18,690
Contractual Services	248,986	219,115	29,871
Capital Outlay	31,000	28,883	2,117
Total Expenditures.....	612,829	540,943	71,886
Net Change in Fund Balance.....	(236,329)	(184,593)	51,736
Fund Balance Beginning of Year	623,590	623,590	-
Prior Year Encumbrances Appropriated.....	36,592	36,592	-
Fund Balance End of Year	\$ 423,853	\$ 475,589	\$ 51,736

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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 410,000	\$ 536,250	\$ 126,250
Intergovernmental.....	1,707,000	1,410,040	(296,960)
Other.....	-	4,822	4,822
Total Revenues.....	<u>2,117,000</u>	<u>1,951,112</u>	<u>(165,888)</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,090,000	1,039,423	50,577
Fringe Benefits	611,075	609,569	1,506
Materials and Supplies	7,724	7,294	430
Contractual Services	863,346	779,521	83,825
Capital Outlay	<u>500</u>	<u>276</u>	<u>224</u>
Total Expenditures.....	<u>2,572,645</u>	<u>2,436,083</u>	<u>136,562</u>
Excess of Revenues Under Expenditures.....	(455,645)	(484,971)	(29,326)
OTHER FINANCING SOURCE			
Transfers In.....	<u>180,844</u>	<u>180,844</u>	<u>-</u>
Net Change in Fund Balance.....	(274,801)	(304,127)	(29,326)
Fund Balance Beginning of Year	1,146,877	1,146,877	-
Prior Year Encumbrances Appropriated.....	<u>124,666</u>	<u>124,666</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 996,742</u>	<u>\$ 967,416</u>	<u>\$ (29,326)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,788,100	\$ 1,871,932	\$ 83,832
Other.....	-	2,258	2,258
Total Revenues.....	<u>1,788,100</u>	<u>1,874,190</u>	<u>86,090</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	658,500	656,984	1,516
Fringe Benefits	361,900	361,887	13
Materials and Supplies	50,333	9,942	40,391
Contractual Services	1,521,306	1,032,103	489,203
Capital Outlay	<u>54,364</u>	<u>26,612</u>	<u>27,752</u>
Total Expenditures.....	<u>2,646,403</u>	<u>2,087,528</u>	<u>558,875</u>
Excess of Revenues Under Expenditures.....	(858,303)	(213,338)	644,965
OTHER FINANCING SOURCE			
Transfers in.....	<u>1,400</u>	-	<u>(1,400)</u>
Net Change in Fund Balance.....	(856,903)	(213,338)	643,565
Fund Balance Beginning of Year	4,815,028	4,815,028	-
Prior Year Encumbrances Appropriated.....	<u>273,330</u>	<u>273,330</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,231,455</u>	<u>\$ 4,875,020</u>	<u>\$ 643,565</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 77,406	\$ 77,406
Donations.....	50,000	50,000	-
Total Revenues.....	50,000	127,406	77,406
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	50,593	50,593	-
Other	662	662	-
Total Expenditures.....	51,255	51,255	-
Excess of Revenues Over (Under) Expenditures.....	(1,255)	76,151	77,406
OTHER FINANCING SOURCE			
Advances In.....	-	75,000	75,000
Net Change in Fund Balance.....	(1,255)	151,151	152,406
Fund Balance Beginning of Year	1,853,798	1,853,798	-
Fund Balance End of Year	\$ 1,852,543	\$ 2,004,949	\$ 152,406

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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 780,000	\$ 635,220	\$ (144,780)
Other.....	-	10,221	10,221
Total Revenues.....	<u>780,000</u>	<u>645,441</u>	<u>(134,559)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	235,000	213,638	21,362
Fringe Benefits	122,590	125,541	(2,951)
Materials and Supplies	5,500	5,291	209
Contractual Services	408,719	302,633	106,086
Capital Outlay	<u>11,000</u>	<u>3,700</u>	<u>7,300</u>
Total Expenditures.....	<u>782,809</u>	<u>650,803</u>	<u>132,006</u>
Net Change in Fund Balance.....	(2,809)	(5,362)	(2,553)
Fund Balance Beginning of Year	315,231	315,231	-
Prior Year Encumbrances Appropriated.....	<u>6,452</u>	<u>6,452</u>	-
Fund Balance End of Year	<u>\$ 318,874</u>	<u>\$ 316,321</u>	<u>\$ (2,553)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 40,000	\$ 49,237	\$ 9,237
Intergovernmental	3,226,393	3,470,688	244,295
Donations	76,000	78,330	2,330
Other	50,000	108,021	58,021
Total Revenues	<u>3,392,393</u>	<u>3,706,276</u>	<u>313,883</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Materials and Supplies	5,000	1,999	3,001
Contractual Services	5,431,977	4,749,490	682,487
Capital Outlay	23,657	6,649	17,008
Total Expenditures	<u>5,460,634</u>	<u>4,758,138</u>	<u>702,496</u>
Excess of Revenues Under Expenditures	(2,068,241)	(1,051,862)	1,016,379
OTHER FINANCING SOURCE			
Transfers In	1,466,280	1,469,570	3,290
Net Change in Fund Balance	(601,961)	417,708	1,019,669
Fund Balance Beginning of Year	385,473	385,473	-
Prior Year Encumbrances Appropriated	443,052	443,052	-
Fund Balance End of Year	<u>\$ 226,564</u>	<u>\$ 1,246,233</u>	<u>\$ 1,019,669</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 20,400	\$ 33,964	\$ 13,564
Intergovernmental.....	233,821	206,328	(27,493)
Donations.....	-	17,000	17,000
Other.....	800	1,140	340
Total Revenues.....	<u>255,021</u>	<u>258,432</u>	<u>3,411</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	116,160	113,296	2,864
Fringe Benefits	20,713	18,895	1,818
Materials and Supplies	3,479	2,366	1,113
Contractual Services	178,029	164,682	13,347
Capital Outlay	81,434	65,752	15,682
Total Expenditures.....	<u>399,815</u>	<u>364,991</u>	<u>34,824</u>
Excess of Revenues Under Expenditures.....	<u>(144,794)</u>	<u>(106,559)</u>	<u>38,235</u>
OTHER FINANCING SOURCES (USE)			
Advances In	-	50,420	50,420
Advances Out	-	(73,197)	(73,197)
Transfers In.....	97,484	97,484	-
Total Other Financing Sources (Use).....	<u>97,484</u>	<u>74,707</u>	<u>(22,777)</u>
Net Change in Fund Balance.....	(47,310)	(31,852)	15,458
Fund Balance Beginning of Year	158,399	158,399	-
Prior Year Encumbrances Appropriated.....	62,203	62,203	-
Fund Balance End of Year	<u>\$ 173,292</u>	<u>\$ 188,750</u>	<u>\$ 15,458</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 34,151	\$ (1,849)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	36,000	34,151	1,849
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ -	\$ 909	\$ 909
EXPENDITURES			
Current:			
Public works:			
Bateson Beach:			
Capital Outlay	15,439	15,439	-
Net change in fund balance.....	(15,439)	(14,530)	909
Fund Balance Beginning of Year	21,786	21,786	-
Fund Balance End of Year	<u>\$ 6,347</u>	<u>\$ 7,256</u>	<u>\$ 909</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,276,325	\$ 1,306,965	\$ 30,640
Charges for services.....	-	23,729	23,729
Intergovernmental.....	168,000	167,287	(713)
Total Revenues.....	<u>1,444,325</u>	<u>1,497,981</u>	<u>53,656</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	27,950	26,165	1,785
Capital Outlay	1,651,625	651,272	1,000,353
Total Expenditures.....	<u>1,679,575</u>	<u>677,437</u>	<u>1,002,138</u>
Excess of Revenues Over (Under) Expenditures.....	(235,250)	820,544	1,055,794
OTHER FINANCING USE			
Transfers Out.....	(164,577)	(164,577)	-
Net Change in Fund Balance.....	(399,827)	655,967	1,055,794
Fund Balance Beginning of Year	755,719	755,719	-
Prior Year Encumbrances Appropriated.....	262,959	262,959	-
Fund Balance End of Year	<u>\$ 618,851</u>	<u>\$ 1,674,645</u>	<u>\$ 1,055,794</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 584,455	\$ 537,776	\$ (46,679)
Interest	-	159	159
Other	13,014	13,260	246
Total Revenues	597,469	551,195	(46,274)
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	44,030	43,810	220
Fringe Benefits	22,571	22,515	56
Materials and Supplies	3,438	3,358	80
Contractual Services	539,366	493,544	45,822
Other	17,188	16,389	799
Total Expenditures	626,593	579,616	46,977
Net Change in Fund Balance	(29,124)	(28,421)	703
Fund Balance Beginning of Year	54,669	54,669	-
Fund Balance End of Year	\$ 25,545	\$ 26,248	\$ 703

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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 215,000	\$ 215,291	\$ 291
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	215,000	215,000	-
Net Change in Fund Balance.....	-	291	291
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 291</u>	<u>\$ 291</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 310,000	\$ 248,834	\$ (61,166)
Licenses and Permits.....	155,000	137,686	(17,314)
Fines and Forfeitures.....	69,400	76,311	6,911
Intergovernmental.....	131,796	56,692	(75,104)
Donations.....	-	1,670	1,670
Other.....	-	488	488
Total Revenues.....	<u>666,196</u>	<u>521,681</u>	<u>(144,515)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	110,102	103,822	6,280
Fringe Benefits	56,153	53,001	3,152
Materials and Supplies	320,648	259,912	60,736
Contractual Services	211,179	205,592	5,587
Capital outlay	<u>12,009</u>	<u>10,371</u>	<u>1,638</u>
Total Expenditures.....	<u>710,091</u>	<u>632,698</u>	<u>77,393</u>
Excess of Revenues Under Expenditures.....	(43,895)	(111,017)	(67,122)
OTHER FINANCING SOURCE			
Advances In.....	-	<u>118,333</u>	<u>118,333</u>
Net Change in Fund Balance.....	(43,895)	7,316	51,211
Fund Balance Beginning of Year	291,111	291,111	-
Prior Year Encumbrances Appropriated.....	<u>22,817</u>	<u>22,817</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 270,033</u>	<u>\$ 321,244</u>	<u>\$ 51,211</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 165,000	\$ 25,930	\$ (139,070)
Intergovernmental.....	851,836	1,002,746	150,910
Donations.....	1,000	-	(1,000)
Other.....	14,245	15,628	1,383
Total Revenues.....	<u>1,032,081</u>	<u>1,044,304</u>	<u>12,223</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	328,928	323,642	5,286
Fringe Benefits	172,417	128,815	43,602
Materials and Supplies	11,500	8,504	2,996
Contractual Services	723,579	635,478	88,101
Capital Outlay	21,000	14,751	6,249
Total Expenditures.....	<u>1,257,424</u>	<u>1,111,190</u>	<u>146,234</u>
Net Change in Fund Balance.....	(225,343)	(66,886)	158,457
Fund Balance Beginning of Year	1,932,700	1,932,700	-
Prior Year Encumbrances Appropriated.....	83,809	83,809	-
Fund Balance End of Year	<u>\$ 1,791,166</u>	<u>\$ 1,949,623</u>	<u>\$ 158,457</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,050	\$ -	\$ (1,050)
Loans.....	16,357	16,035	(322)
Intergovernmental.....	553,794	278,593	(275,201)
Housing Rehabilitation.....	-	6,057	6,057
Interest.....	2,893	2,151	(742)
Other.....	10	7	(3)
Total Revenues.....	<u>574,104</u>	<u>302,843</u>	<u>(271,261)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	1,500	569	931
Fringe Benefits	715	319	396
Materials and supplies	75	-	75
Contractual Services	263,053	106,645	156,408
Capital Outlay	<u>398,613</u>	<u>265,487</u>	<u>133,126</u>
Total Expenditures.....	<u>663,956</u>	<u>373,020</u>	<u>290,936</u>
Excess of Revenues Under Expenditures.....	(89,852)	(70,177)	19,675
OTHER FINANCING SOURCE			
Advances In.....	-	141,000	141,000
Net Change in Fund Balance.....	(89,852)	70,823	160,675
Fund Balance Beginning of Year	301,420	301,420	-
Prior Year Encumbrances Appropriated.....	<u>218</u>	<u>218</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 211,786</u>	<u>\$ 372,461</u>	<u>\$ 160,675</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 812,000	\$ 801,238	\$ (10,762)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	<u>857,098</u>	<u>830,873</u>	<u>26,225</u>
Net Change in Fund Balance.....	(45,098)	(29,635)	15,463
Fund Balance Beginning of Year	99,094	99,094	-
Prior Year Encumbrances Appropriated.....	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 53,996</u></u>	<u><u>\$ 69,459</u></u>	<u><u>\$ 15,463</u></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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,701,267	\$ 1,485,996	\$ (215,271)
Intergovernmental.....	188,000	192,656	4,656
Total Revenues.....	<u>1,889,267</u>	<u>1,678,652</u>	<u>(210,615)</u>
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,374,853	1,829,925	544,928
Capital Outlay	90,000	48,000	42,000
Total Expenditures.....	<u>2,464,853</u>	<u>1,877,925</u>	<u>586,928</u>
Net Change in Fund Balance.....	(575,586)	(199,273)	376,313
Fund Balance Beginning of Year	1,497,148	1,497,148	-
Prior Year Encumbrances Appropriated.....	471,546	471,546	-
Fund Balance End of Year	<u>\$ 1,393,108</u>	<u>\$ 1,769,421</u>	<u>\$ 376,313</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,300	\$ 72	\$ (2,228)
Loans.....	37,000	39,659	2,659
Interest.....	11,600	15,324	3,724
Other.....	10	11	1
Total Revenues.....	<u>50,910</u>	<u>55,066</u>	<u>4,156</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	2,300	880	1,420
Fringe Benefits	1,500	494	1,006
Materials and Supplies	50	-	50
Contractual Services	355,200	133,680	221,520
Other	3,287	3,286	1
Total Expenditures.....	<u>362,337</u>	<u>138,340</u>	<u>223,997</u>
Net Change in Fund Balance.....	(311,427)	(83,274)	228,153
Fund Balance Beginning of Year	513,167	513,167	-
Prior Year Encumbrances Appropriated.....	843	843	-
Fund Balance End of Year	<u>\$ 202,583</u>	<u>\$ 430,736</u>	<u>\$ 228,153</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 2,851,000	\$ 2,971,990	\$ 120,990
Intergovernmental.....	389,600	385,312	(4,288)
Total Revenues.....	<u>3,240,600</u>	<u>3,357,302</u>	<u>116,702</u>
EXPENDITURES			
Current:			
Human Services:			
Child/Adult Protective Services:			
Personal Services	490,635	490,635	-
Fringe Benefits	239,477	239,477	-
Contractual Services	<u>2,520,378</u>	<u>2,501,179</u>	<u>19,199</u>
Total Expenditures.....	<u>3,250,490</u>	<u>3,231,291</u>	<u>19,199</u>
Net Change in Fund Balance.....	(9,890)	126,011	135,901
Fund Balance Beginning of Year	<u>1,710,397</u>	<u>1,710,397</u>	-
Fund Balance End of Year	<u>\$ 1,700,507</u>	<u>\$ 1,836,408</u>	<u>\$ 135,901</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ -	\$ 2,127	\$ 2,127
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	2,127	2,127
Fund Balance Beginning of Year	5,606	5,606	-
Fund Balance End of Year	<u>\$ 5,606</u>	<u>\$ 7,733</u>	<u>\$ 2,127</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING USE			
Transfers Out.....	(50,000)	(50,000)	-
Total Other Financing Uses.....	(50,000)	(50,000)	-
Net Change in Fund Balance.....	(50,000)	(50,000)	-
Fund Balance Beginning of Year	50,000	50,000	-
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
COMPUTERIZED LEGAL RESEARCH FUND**

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 7,200	\$ 12,957	\$ 5,757
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	257	7,743
Capital Outlay	18,200	-	18,200
Total Expenditures.....	<u>26,200</u>	<u>257</u>	<u>25,943</u>
Net Change in Fund Balance.....	(19,000)	12,700	31,700
Fund Balance Beginning of Year	<u>174,617</u>	<u>174,617</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 155,617</u>	<u>\$ 187,317</u>	<u>\$ 31,700</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 15,750	\$ 17,750	\$ 2,000
Intergovernmental.....	-	207	207
Total Revenues.....	15,750	17,957	2,207
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,000	1,992	13,008
Net Change in Fund Balance.....	750	15,965	15,215
Fund Balance Beginning of Year	103,160	103,160	-
Fund Balance End of Year	<u>\$ 103,910</u>	<u>\$ 119,125</u>	<u>\$ 15,215</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 64,695	\$ 78,288	\$ 13,593
Intergovernmental.....	22,919	22,919	-
Other.....	6	6	-
Total Revenues.....	<u>87,620</u>	<u>101,213</u>	<u>13,593</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Fringe Benefits	760	752	8
Contractual Services	29,883	12,078	17,805
Capital Outlay	<u>218,216</u>	<u>186,296</u>	<u>31,920</u>
Total Expenditures.....	<u>248,859</u>	<u>199,126</u>	<u>49,733</u>
Net Change in Fund Balance.....	(161,239)	(97,913)	63,326
Fund Balance Beginning of Year	405,878	405,878	-
Prior Year Encumbrances Appropriated.....	<u>2,220</u>	<u>2,220</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 246,859</u>	<u>\$ 310,185</u>	<u>\$ 63,326</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 36,000	\$ 10,595	\$ (25,405)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Materials and Supplies	2,500	-	2,500
Contractual Services	16,174	15,222	952
Capital Outlay	2,500	-	2,500
Total Expenditures.....	<u>21,174</u>	<u>15,222</u>	<u>5,952</u>
Net Change in Fund Balance.....	14,826	(4,627)	(19,453)
Fund Balance Beginning of Year	73,938	73,938	-
Prior Year Encumbrances Appropriated.....	1,960	1,960	-
Fund Balance End of Year	<u>\$ 90,724</u>	<u>\$ 71,271</u>	<u>\$ (19,453)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 73,215	\$ 88,126	\$ 14,911
Intergovernmental.....	-	14,685	14,685
Other.....	-	112	112
Total Revenues.....	<u>73,215</u>	<u>102,923</u>	<u>29,708</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Fringe Benefits	2,066	2,024	42
Materials and Supplies	10,000	-	10,000
Contractual Services	76,736	39,877	36,859
Capital Outlay	<u>55,000</u>	<u>22,148</u>	<u>32,852</u>
Total Expenditures.....	<u>143,802</u>	<u>64,049</u>	<u>79,753</u>
Net Change in Fund Balance.....	(70,587)	38,874	109,461
Fund Balance Beginning of Year	193,276	193,276	-
Prior Year Encumbrances Appropriated	<u>3,425</u>	<u>3,425</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 126,114</u>	<u>\$ 235,575</u>	<u>\$ 109,461</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 100	\$ -	\$ (100)
Fines and Forfeitures.....	134,900	128,447	(6,453)
Intergovernmental.....	5,019	5,019	-
Other.....	-	18	18
Total Revenues.....	<u>140,019</u>	<u>133,484</u>	<u>(6,535)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,600	5,234	366
Fringe Benefits	3,285	3,120	165
Materials and Supplies	100	100	-
Contractual Services	135,834	134,796	1,038
Capital Outlay	<u>250</u>	<u>-</u>	<u>250</u>
Total Expenditures.....	<u>145,069</u>	<u>143,250</u>	<u>1,819</u>
Net Change in Fund Balance.....	(5,050)	(9,766)	(4,716)
Fund Balance Beginning of Year	<u>31,579</u>	<u>31,579</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 26,529</u>	<u>\$ 21,813</u>	<u>\$ (4,716)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,000	\$ 1,275	\$ (13,725)
Intergovernmental.....	768,465	768,465	-
Other.....	<u>2,224</u>	<u>3,628</u>	<u>1,404</u>
Total Revenues.....	<u>785,689</u>	<u>773,368</u>	<u>(12,321)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	379,238	379,188	50
Fringe Benefits	222,201	221,759	442
Contractual Services	<u>332,573</u>	<u>327,572</u>	<u>5,001</u>
Total Expenditures.....	<u>934,012</u>	<u>928,519</u>	<u>5,493</u>
Net Change in Fund Balance.....	(148,323)	(155,151)	(6,828)
Fund Balance Beginning of Year	287,197	287,197	-
Prior Year Encumbrances Appropriated.....	<u>133,241</u>	<u>133,241</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 272,115</u>	<u>\$ 265,287</u>	<u>\$ (6,828)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 84,000	\$ 85,018	\$ 1,018
Intergovernmental.....	-	3,000	3,000
Other.....	-	27	27
Total Revenues.....	<u>84,000</u>	<u>88,045</u>	<u>4,045</u>
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Materials and Supplies	10,000	10,000	-
Contractual Services	56,500	50,570	5,930
Capital Outlay	19,000	17,361	1,639
Total Expenditures.....	<u>85,500</u>	<u>77,931</u>	<u>7,569</u>
Net Change in Fund Balance.....	(1,500)	10,114	11,614
Fund Balance Beginning of Year	69,595	69,595	-
Fund Balance End of Year	<u>\$ 68,095</u>	<u>\$ 79,709</u>	<u>\$ 11,614</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 298,843	\$ 110,930	\$ (187,913)
Other.....	-	470	470
Total Revenues.....	<u>298,843</u>	<u>111,400</u>	<u>(187,443)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	122,019	110,667	11,352
Fringe Benefits	70,252	67,879	2,373
Materials and Supplies	6,166	5,717	449
Contractual Services	6,304	682	5,622
Capital Outlay	8,644	7,500	1,144
Other	6,871	6,871	-
Total Expenditures.....	<u>220,256</u>	<u>199,316</u>	<u>20,940</u>
Excess of Revenues Over (Under) Expenditures.....	<u>78,587</u>	<u>(87,916)</u>	<u>(166,503)</u>
OTHER FINANCING SOURCES			
Advances In.....	-	15,641	15,641
Transfers In.....	-	66,708	66,708
Total Other Financing Sources.....	<u>-</u>	<u>82,349</u>	<u>82,349</u>
Net Change in Fund Balance	78,587	(5,567)	(84,154)
Fund Balance Beginning of Year	<u>77,066</u>	<u>77,066</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 155,653</u>	<u>\$ 71,499</u>	<u>\$ (84,154)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 150,000	\$ 163,424	\$ 13,424
Other.....	-	503	503
Total Revenues.....	<u>150,000</u>	<u>163,927</u>	<u>13,927</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	130,350	112,905	17,445
Fringe Benefits	57,245	42,015	15,230
Materials and Supplies	10,000	857	9,143
Contractual Services	12,000	11,428	572
Capital Outlay	<u>167,000</u>	<u>118,845</u>	<u>48,155</u>
Total Expenditures.....	<u>376,595</u>	<u>286,050</u>	<u>90,545</u>
Net Change in Fund Balance.....	(226,595)	(122,123)	104,472
Fund Balance Beginning of Year	<u>342,600</u>	<u>342,600</u>	-
Fund Balance End of Year	<u>\$ 116,005</u>	<u>\$ 220,477</u>	<u>\$ 104,472</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	-	396	396
Total Revenues.....	<u>185,909</u>	<u>186,305</u>	<u>396</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	121,835	121,732	103
Fringe Benefits	46,197	46,791	(594)
Materials and Supplies	608	608	-
Contractual Services	<u>32,989</u>	<u>32,492</u>	<u>497</u>
Total Expenditures.....	<u>201,629</u>	<u>201,623</u>	<u>6</u>
Net Change in Fund Balance	(15,720)	(15,318)	402
Fund Balance Beginning of Year	15,242	15,242	-
Prior year encumbrances appropriated	<u>3,489</u>	<u>3,489</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,011</u>	<u>\$ 3,413</u>	<u>\$ 402</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 136,725	\$ 136,725	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	136,725	136,725	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL JUSTICE FOR FAMILIES FUND

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 221,598	\$ 159,870	\$ (61,728)
Other.....	-	192	192
Total revenues.....	<u>221,598</u>	<u>160,062</u>	<u>(61,536)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	50,179	49,695	484
Fringe Benefits	8,405	8,366	39
Materials and Supplies	3,085	3,065	20
Contractual Services	130,916	106,920	23,996
Capital Outlay	4,636	4,636	-
Total Expenditures.....	<u>197,221</u>	<u>172,682</u>	<u>24,539</u>
Net Change in Fund Balance.....	24,377	(12,620)	(36,997)
Fund Balance Beginning of Year	7,762	7,762	-
Prior year encumbrances appropriated.....	19,121	19,121	-
Fund Balance End of Year	<u>\$ 51,260</u>	<u>\$ 14,263</u>	<u>\$ (36,997)</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 128,000	\$ 37,202	\$ (90,798)
Interest.....	-	96	96
Other.....	-	26,288	26,288
Total Revenues.....	128,000	63,586	(64,414)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	128,065	42,008	86,057
Excess of Revenues Over (Under) Expenditures.....	(65)	21,578	21,643
OTHER FINANCING SOURCE			
Advances In	-	50,000	50,000
Net Change in Fund Balance.....	(65)	71,578	71,643
Fund Balance Beginning of Year	9,949	9,949	-
Fund Balance End of Year	<u>\$ 9,884</u>	<u>\$ 81,527</u>	<u>\$ 71,643</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 37,000	\$ -	\$ (37,000)
EXPENDITURES			
Current:			
Urban Redevelopmnet and Housing:			
Moving Ohio Forward:			
Contractual Services	33,980	4,009	29,971
Excess of Revenues Over (Under) Expenditures.....	3,020	(4,009)	(7,029)
OTHER FINANCING USES			
Advances Out	-	(51,000)	(51,000)
Transfers Out.....	(2,720)	(2,720)	-
Total Other Financing Uses.....	(2,720)	(53,720)	(51,000)
Net Change in Fund Balance.....	300	(57,729)	(58,029)
Fund Balance Beginning of Year	57,729	57,729	-
Fund Balance End of Year	<u>\$ 58,029</u>	<u>\$ -</u>	<u>\$ (58,029)</u>

Debt Service Funds

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

Nonmajor Debt Service Funds

Special Assessment Bond Retirement Fund	To account for special assessment revenues restricted for the retirement of the special assessment long-term principal, interest, and related costs for various projects.
General Obligation Bond Retirement Fund	To account for revenue restricted for the retirement of principal, interest, and related costs for general obligation bonds.
Energy Conservation Bond Retirement Fund	This fund's restricted monies accounts for the repayment of the Energy Conservation Bond. This bond issue was used for the purpose of making improvements comprising energy conservation measures to various buildings owned by the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2015

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Totals
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 164,072	\$ 1,041,489	\$ 1,205,561
Property Taxes Receivable.....	-	178,400	178,400
Accounts Receivable.....	-	1,760	1,760
Special Assessments Receivable.....	789,367	-	789,367
Total Assets.....	<u>\$ 953,439</u>	<u>\$ 1,221,649</u>	<u>\$ 2,175,088</u>
LIABILITIES			
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	-	178,400	178,400
Unavailable Revenue.....	789,367	1,300	790,667
Total Deferred Inflows of Resources.....	<u>789,367</u>	<u>179,700</u>	<u>969,067</u>
FUND BALANCES			
Restricted	<u>164,072</u>	<u>1,041,949</u>	<u>1,206,021</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 953,439</u>	<u>\$ 1,221,649</u>	<u>\$ 2,175,088</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Totals
REVENUES				
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ 178,400
Special Assessments.....	67,482	-	-	67,482
Interest.....	42,434	3,998	-	46,432
Rent.....	-	489,159	-	489,159
Total Revenues.....	<u>109,916</u>	<u>671,557</u>	<u>-</u>	<u>781,473</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	85,000	1,955,000	165,000	2,205,000
Interest and Fiscal Charges	25,000	1,281,014	83,850	1,389,864
Issuance costs	-	359,048	-	359,048
Total Expenditures.....	<u>110,000</u>	<u>3,595,062</u>	<u>248,850</u>	<u>3,953,912</u>
Excess of Revenues Under Expenditures.....	<u>(84)</u>	<u>(2,923,505)</u>	<u>(248,850)</u>	<u>(3,172,439)</u>
OTHER FINANCING SOURCES (USE)				
Premium on Refunding Bonds.....	-	799,890	-	799,890
Transfers In.....	-	2,621,800	248,850	2,870,650
Transfers Out.....	<u>(1,473)</u>	<u>-</u>	<u>-</u>	<u>(1,473)</u>
Total Other Financing Sources (Use).....	<u>(1,473)</u>	<u>3,421,690</u>	<u>248,850</u>	<u>3,669,067</u>
Net Changes in Fund Balances.....	(1,557)	498,185	-	496,628
Fund Balance Beginning of Year.....	<u>165,629</u>	<u>543,764</u>	<u>-</u>	<u>709,393</u>
Fund Balance End of Year.....	<u>\$ 164,072</u>	<u>\$ 1,041,949</u>	<u>\$ -</u>	<u>\$ 1,206,021</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 66,453	\$ 73,509	\$ 7,056
Interest.....	45,020	45,089	69
Total Revenues.....	<u>111,473</u>	<u>118,598</u>	<u>7,125</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	85,000	85,000	-
Interest and Fiscal Charges	25,000	25,000	-
Total Expenditures.....	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	<u>1,473</u>	<u>8,598</u>	<u>7,125</u>
OTHER FINANCING SOURCE (USE)			
Transfers In.....	110,000	-	(110,000)
Transfers Out.....	(1,473)	(1,473)	-
Total Other Financing Source (Use)	<u>108,527</u>	<u>(1,473)</u>	<u>(110,000)</u>
Net Change in Fund Balance.....	110,000	7,125	(102,875)
Fund Balance Beginning of Year.....	<u>156,947</u>	<u>156,947</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 266,947</u>	<u>\$ 164,072</u>	<u>\$ (102,875)</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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 168,250	\$ 178,400	\$ 10,150
Interest.....	-	3,998	3,998
Rent.....	471,403	488,699	17,296
Total Revenues.....	<u>639,653</u>	<u>671,097</u>	<u>31,444</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,243,153	3,243,153	-
Interest and Fiscal Charges	1,316,124	1,310,774	5,350
Issuance Costs	359,048	359,048	-
Total Expenditures.....	<u>4,918,325</u>	<u>4,912,975</u>	<u>5,350</u>
Excess of Revenues Under Expenditures.....	<u>(4,278,672)</u>	<u>(4,241,878)</u>	<u>36,794</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,145,000	1,145,000	-
Premium on Bonds.....	799,890	799,890	-
Transfers In.....	2,794,713	2,794,713	-
Total Other Financing Sources.....	<u>4,739,603</u>	<u>4,739,603</u>	<u>-</u>
Net Change in Fund Balance.....	460,931	497,725	36,794
Fund Balance Beginning of Year.....	<u>543,764</u>	<u>543,764</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 1,004,695</u>	<u>\$ 1,041,489</u>	<u>\$ 36,794</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	165,000	165,000	-
Interest and Fiscal Charges	83,850	83,850	-
Total Expenditures.....	248,850	248,850	-
Excess of Revenues Under Expenditures.....	(248,850)	(248,850)	-
OTHER FINANCING SOURCE			
Transfer In.....	248,850	248,850	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

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:

Major Capital Projects Fund

Jail Facility Fund To account for committed monies transferred in from the General Fund and for restricted monies from a general obligation bond issuance in 2015 to be used for the future construction of a jail facility.

Nonmajor Capital Projects Funds

Airport Construction Fund To account for restricted State and federal grants and local matches; to be used for construction purposes at the Fairfield County Airport.

Developmental Disabilities Facilities Fund To account for transfers received from the Developmental Disabilities Fund for the purpose of major renovation work at the Adult Program Center. This fund also accounts for the collections of fees for complex usage which is committed to pay for improvements to the complex.

Airport Hangar Construction Fund To account for hangar rents and transfers in from the General Fund; used for the construction of new hangars at the Fairfield County Airport. For budgetary reporting, this fund's activity is included in the General Obligation Bond Retirement Debt Service Fund.

Road and Bridge Construction Fund To account for restricted State and federal grants and local matches to improve targeted road and bridges of the County.

Permanent Improvement Fund To account for assigned transfers from the General Fund and various expenditures relating to various permanent improvement projects.

Liberty Center County Services Complex Fund To account for committed monies for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex. This fund had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.

Financial Management Information System Fund To account for transfers in committed by the County for the purchase and installation of a new computer system for the County.

Clerk of Courts Remodeling Fund To account for committed monies by the County for the remodeling of the third and fourth floor office space of the courts building. This fund had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.

(continued)

Nonmajor Capital Projects Funds (continued)

Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities. This fund had no cash activity or budget during 2015; therefore, there is no budgetary schedule presented.
Local Government Innovation Fund	To account for a State grant restricted for the Local Government Innovation project and for transfers from the General Fund.
Record and Asset Storage Fund	To account for committed monies transferred from the General Fund for the purpose of reviewing current storage space costs and suggesting a plan for future record and asset storage needs.

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Other	\$ 1,117	\$ 1,117	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Jail Facility:			
Capital Outlay	38,112,104	37,763,714	348,390
Excess of Revenues Under Expenditures	<u>(38,110,987)</u>	<u>(37,762,597)</u>	<u>348,390</u>
OTHER FINANCING SOURCES			
Proceeds of Bonds	29,500,000	29,500,000	-
Transfers In	3,400,000	3,400,000	-
Total Other Financing Sources	<u>32,900,000</u>	<u>32,900,000</u>	<u>-</u>
Net Change in Fund Balance	(5,210,987)	(4,862,597)	348,390
Fund Balance Beginning of Year	4,858,725	4,858,725	-
Prior Year Encumbrances Appropriated	<u>367,922</u>	<u>367,922</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 15,660</u>	<u>\$ 364,050</u>	<u>\$ 348,390</u>

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2015

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
ASSETS					
Equity in Pooled Cash and Cash Equivalents.....	\$ 448,555	\$ 786,484	\$ -	\$ 173,183	\$ 572,825
Intergovernmental Receivable.....	123,221	-	-	33,810	-
Total Assets.....	<u>\$ 571,776</u>	<u>\$ 786,484</u>	<u>\$ -</u>	<u>\$ 206,993</u>	<u>\$ 572,825</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ 43,397
Contracts Payable.....	127,134	-	-	-	154,372
Retainage Payable.....	7,582	-	-	53,942	14,944
Interfund Payable.....	247,154	828,229	1,150,474	-	-
External Party Payable.....	-	-	-	-	4,000
Total Liabilities.....	<u>381,870</u>	<u>828,229</u>	<u>1,150,474</u>	<u>53,942</u>	<u>216,713</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	1,766	-	-	-	-
FUND BALANCES					
Restricted	188,140	-	-	153,051	-
Committed	-	-	-	-	29,218
Assigned	-	-	-	-	326,894
Unassigned (Deficits)	-	(41,745)	(1,150,474)	-	-
Total Fund Balances (Deficits).....	<u>188,140</u>	<u>(41,745)</u>	<u>(1,150,474)</u>	<u>153,051</u>	<u>356,112</u>
Total Liabilities and Fund Balance.....	<u>\$ 571,776</u>	<u>\$ 786,484</u>	<u>\$ -</u>	<u>\$ 206,993</u>	<u>\$ 572,825</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Local Government Innovation Fund	Record and Asset Storage Fund	Totals
\$ 28,145	\$ 21,522	\$ 240	\$ 2,229	\$ 108,883	\$ 549,000	\$ 2,691,066
-	-	-	-	-	-	157,031
<u>\$ 28,145</u>	<u>\$ 21,522</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 108,883</u>	<u>\$ 549,000</u>	<u>\$ 2,848,097</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,525	\$ 14,243	\$ 61,165
-	-	-	-	-	-	281,506
-	-	-	-	-	-	76,468
-	-	-	-	283,999	-	2,509,856
-	-	-	-	-	-	4,000
-	-	-	-	287,524	14,243	2,932,995
-	-	-	-	-	-	1,766
-	-	-	2,229	-	-	343,420
28,145	21,522	240	-	-	534,757	613,882
-	-	-	-	-	-	326,894
-	-	-	-	(178,641)	-	(1,370,860)
<u>28,145</u>	<u>21,522</u>	<u>240</u>	<u>2,229</u>	<u>(178,641)</u>	<u>534,757</u>	<u>(86,664)</u>
<u>\$ 28,145</u>	<u>\$ 21,522</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 108,883</u>	<u>\$ 549,000</u>	<u>\$ 2,848,097</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 5,478	\$ -	\$ -	\$ -
Intergovernmental.....	196,145	-	-	975,864	-
Total Revenues.....	<u>196,145</u>	<u>5,478</u>	<u>-</u>	<u>975,864</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	245,252	8,757	-	1,132,445	533,398
Debt Service:					
Interest and Fiscal Charges	-	19,546	5,892	-	-
Total Expenditures.....	<u>245,252</u>	<u>28,303</u>	<u>5,892</u>	<u>1,132,445</u>	<u>533,398</u>
Excess of Revenues Over (Under) Expenditures	<u>(49,107)</u>	<u>(22,825)</u>	<u>(5,892)</u>	<u>(156,581)</u>	<u>(533,398)</u>
OTHER FINANCING SOURCE (USE)					
Transfers In	19,789	113,950	58,963	192,856	662,500
Transfers out	<u>(175,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Source (Use)	<u>(155,211)</u>	<u>113,950</u>	<u>58,963</u>	<u>192,856</u>	<u>662,500</u>
Net Changes in Fund Balances.....	(204,318)	91,125	53,071	36,275	129,102
Fund Balances (Deficits) Beginning of Year	<u>392,458</u>	<u>(132,870)</u>	<u>(1,203,545)</u>	<u>116,776</u>	<u>227,010</u>
Fund Balances (Deficits) End of Year	<u>\$ 188,140</u>	<u>\$ (41,745)</u>	<u>\$ (1,150,474)</u>	<u>\$ 153,051</u>	<u>\$ 356,112</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Local Government Innovation Fund	Record and Asset Storage Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,478
-	-	-	-	286,830	-	1,458,839
-	-	-	-	286,830	-	1,464,317
-	3,543	-	-	510,471	15,243	2,449,109
-	-	-	-	-	-	25,438
-	3,543	-	-	510,471	15,243	2,474,547
-	(3,543)	-	-	(223,641)	(15,243)	(1,010,230)
-	-	-	-	45,000	550,000	1,643,058
-	-	-	-	-	-	(175,000)
-	-	-	-	45,000	550,000	1,468,058
-	(3,543)	-	-	(178,641)	534,757	457,828
28,145	25,065	240	2,229	-	-	(544,492)
<u>\$ 28,145</u>	<u>\$ 21,522</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ (178,641)</u>	<u>\$ 534,757</u>	<u>\$ (86,664)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 155,093	\$ 76,029	\$ (79,064)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	357,450	159,164	198,286
Excess of Revenues Under Expenditures.....	(202,357)	(83,135)	119,222
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	176,332	176,332
Advances Out.....	-	(65,000)	(65,000)
Transfers In.....	19,592	19,789	197
Transfers Out.....	(175,000)	(175,000)	-
Total Other Financing Sources (Uses).....	(155,408)	(43,879)	111,529
Net Change in Fund Balance.....	(357,765)	(127,014)	230,751
Fund Balance Beginning of Year.....	512,603	512,603	-
Prior Year Encumbrances Appropriated.....	15,898	15,898	-
Fund Balance End of Year.....	<u>\$ 170,736</u>	<u>\$ 401,487</u>	<u>\$ 230,751</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 1,500	\$ 5,478	\$ 3,978
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Materials and Supplies	1,000	-	1,000
Contractual services	7,500	-	7,500
Capital Outlay	150,000	8,757	141,243
Total expenditures.....	<u>158,500</u>	<u>8,757</u>	<u>149,743</u>
Net Change in Fund Balance.....	(157,000)	(3,279)	153,721
Fund Balance Beginning of Year.....	<u>789,763</u>	<u>789,763</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 632,763</u>	<u>\$ 786,484</u>	<u>\$ 153,721</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,154,537	\$ 1,154,537	\$ -
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>1,432,225</u>	<u>1,432,225</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(277,688)	(277,688)	-
OTHER FINANCING SOURCE			
Transfers In.....	<u>192,856</u>	<u>192,856</u>	<u>-</u>
Net Change in Fund Balance.....	(84,832)	(84,832)	-
Fund Balance Beginning of Year.....	98,141	98,141	-
Prior Year Encumbrances Appropriated.....	<u>96,568</u>	<u>96,568</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 109,877</u>	<u>\$ 109,877</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Permanent Improvement:			
Capital Outlay	862,500	715,367	147,133
Excess of Revenues Under Expenditures.....	(862,500)	(715,367)	147,133
OTHER FINANCING SOURCE			
Transfers In.....	662,500	662,500	-
Net Change in Fund Balance.....	(200,000)	(52,867)	147,133
Fund Balance Beginning of Year.....	229,434	229,434	-
Prior Year Encumbrances Appropriated.....	13,200	13,200	-
Fund Balance End of Year.....	<u>\$ 42,634</u>	<u>\$ 189,767</u>	<u>\$ 147,133</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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	1,450	-	1,450
Capital Outlay	3,550	3,543	7
Total Expenditures	<u>5,000</u>	<u>3,543</u>	<u>1,457</u>
Net Change in Fund Balance	(5,000)	(3,543)	1,457
Fund Balance Beginning of Year	<u>25,065</u>	<u>25,065</u>	-
Fund Balance End of Year	<u><u>\$ 20,065</u></u>	<u><u>\$ 21,522</u></u>	<u><u>\$ 1,457</u></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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Other	\$ 500,000	\$ 286,830	\$ (213,170)
EXPENDITURES			
Current:			
Public Safety:			
Local Government Innovation:			
Contractual Services	48,036	48,036	-
Capital Outlay	496,964	496,223	741
Total Expenditures	545,000	544,259	741
Excess of Revenues Under Expenditures	(45,000)	(257,429)	(212,429)
OTHER FINANCING SOURCES			
Advances In	-	283,999	283,999
Transfers In	45,000	45,000	-
Total Other Financing Sources	45,000	328,999	283,999
Net Change in Fund Balance	-	71,570	71,570
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 71,570	\$ 71,570

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Capital Outlay	550,000	142,670	407,330
Excess of Revenues Under Expenditures.....	(550,000)	(142,670)	407,330
OTHER FINANCING SOURCE			
Transfers In.....	550,000	550,000	-
Net Change in Fund Balance.....	-	407,330	407,330
Fund Balance Beginning of Year.....	-	-	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 407,330</u>	<u>\$ 407,330</u>

Enterprise Funds

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

The following are included in enterprise funds:

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

Fairfield County, Ohio

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET (NON-GAAP BASIS) AND ACTUAL SEWER FUND

For the Year Ended December 31, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,820,886	\$ 3,785,218	\$ (35,668)
Tap-In Fees.....	80,000	394,530	314,530
Penalties.....	30,000	44,613	14,613
Deposits.....	40,000	65,600	25,600
Special Assessments.....	1,000	1,577	577
Grants.....	35,009	33,773	(1,236)
Proceeds of Bonds.....	2,670,337	2,670,337	-
Premium on Bonds.....	153,017	153,018	1
Sales of Capital Assets.....	-	1,771	1,771
Other Non-Operating Revenues.....	1,000	16,149	15,149
Interest.....	-	7,121	7,121
Total Revenues.....	6,831,249	7,173,707	342,458
EXPENSES			
Personal Services.....	654,795	611,898	42,897
Fringe Benefits.....	278,259	258,004	20,255
Contractual Services.....	1,409,316	1,276,412	132,904
Materials and Supplies.....	177,892	176,066	1,826
Deposits.....	40,000	20,500	19,500
Other operating expenses.....	10,150	5,647	4,503
Capital Outlay.....	3,536,142	1,217,738	2,318,404
Principal Retirement.....	881,755	881,755	-
Interest and Fiscal Charges.....	435,362	434,861	501
Issuance costs.....	26,798	26,798	-
Total Expenses.....	7,450,469	4,909,679	2,540,790
Excess of Revenues Over (Under) Expenses.....	(619,220)	2,264,028	2,883,248
Fund Equity Beginning of Year.....	5,326,265	5,326,265	-
Prior Year Encumbrances Appropriated.....	360,812	360,812	-
Fund Equity End of Year.....	\$ 5,067,857	\$ 7,951,105	\$ 2,883,248

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, 2015

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,895,099	\$ 2,734,461	\$ (160,638)
Tap-In Fees.....	115,360	372,490	257,130
Penalties.....	25,750	28,342	2,592
Proceeds of Bonds.....	1,744,663	1,744,663	-
Premium on Bonds.....	100,333	100,332	(1)
Grants.....	35,008	33,773	(1,235)
Sale of Capital Assets.....	-	3,496	3,496
Other Non-Operating Revenues.....	-	3,874	3,874
Interest.....	-	2,778	2,778
Total Revenues.....	4,916,213	5,024,209	107,996
EXPENSES			
Personal Services.....	545,271	473,636	71,635
Fringe Benefits.....	247,423	197,312	50,111
Contractual Services.....	1,042,351	1,015,634	26,717
Materials and Supplies.....	424,508	423,502	1,006
Other Operating Expenses.....	77,250	828	76,422
Capital Outlay.....	2,010,724	258,774	1,751,950
Principal Retirement.....	704,664	704,663	1
Interest and Fiscal Charges.....	354,212	353,712	500
Issuance costs.....	17,508	17,508	-
Total Expenses.....	5,423,911	3,445,569	1,978,342
Excess of Revenues Over (Under) Expenses.....	(507,698)	1,578,640	2,086,338
Fund Equity Beginning of Year.....	3,453,173	3,453,173	-
Prior Year Encumbrances Appropriated.....	453,925	453,925	-
Fund Equity End of Year.....	\$ 3,399,400	\$ 5,485,738	\$ 2,086,338

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, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 400,000	\$ 375,120	\$ (24,880)
EXPENSES			
Materials and Supplies.....	367,500	327,594	39,906
Contractual Services.....	40,000	36,772	3,228
Total Expenses.....	<u>407,500</u>	<u>364,366</u>	<u>43,134</u>
Excess of Revenues Over (Under) Expenses.....	(7,500)	10,754	18,254
Fund Equity Beginning of Year.....	<u>9,469</u>	<u>9,469</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 1,969</u>	<u>\$ 20,223</u>	<u>\$ 18,254</u>

Agency Funds

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

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

(continued)

Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Social Security Benefits for Children Fund	To account for Social Security Benefits for children in the protective custody of the County. This money is to be expensed for various services for the children.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First Council Fund	To account for state grant revenues and expenditures of the Fairfield County Family, Adult, and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent of the Council.
Alimony and Child Support Fund	To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.
Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District Fund	To account for the activity of the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District.
Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation Fund	To account for the funds of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation. The County Auditor is the fiscal agent for the Council.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
Indigent Defense Fund	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County. (continued)

Agency Funds (continued)

Arson Registration Fund	To account for the collection of a State mandated arson offender registration fee.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.
Ohio Elections Commission Fund	To account for the fees collected from individuals filing a declaration of candidacy with the Board of Elections. These funds are then forwarded to the State of Ohio Elections Commission.

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,091,331	\$ 2,672,956	\$ 2,535,203	\$ 1,229,084
Accounts Receivable	25,199	26,244	25,199	26,244
Accrued Interest Receivable	141	51	141	51
External Party Receivable	130	546	130	546
Total Assets	<u>\$ 1,116,801</u>	<u>\$ 2,699,797</u>	<u>\$ 2,560,673</u>	<u>\$ 1,255,925</u>
Liabilities				
External Party Payable	\$ 52,852	-	\$ 10,543	\$ 42,309
Due to Others	1,063,949	2,699,797	2,550,130	1,213,616
Total Liabilities	<u>\$ 1,116,801</u>	<u>\$ 2,699,797</u>	<u>\$ 2,560,673</u>	<u>\$ 1,255,925</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 286,087	\$ 279,927	\$ 6,160
Lodging Taxes Receivable	61,996	56,463	61,996	56,463
Total Assets	<u>\$ 61,996</u>	<u>\$ 342,550</u>	<u>\$ 341,923</u>	<u>\$ 62,623</u>
Liabilities				
Due to Others	<u>\$ 61,996</u>	<u>\$ 342,550</u>	<u>\$ 341,923</u>	<u>\$ 62,623</u>
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 86,477	\$ 535,832	\$ 492,252	\$ 130,057
Liabilities				
External Party Payable	\$ 1,950	\$ 2,050	\$ 1,950	\$ 2,050
Due to Others	84,527	533,782	490,302	128,007
Total Liabilities	<u>\$ 86,477</u>	<u>\$ 535,832</u>	<u>\$ 492,252</u>	<u>\$ 130,057</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 187,097	\$ 286,648	\$ 269,085	\$ 204,660
External Party Receivable	1,175	9,550	1,175	9,550
Total Assets	<u>\$ 188,272</u>	<u>\$ 296,198</u>	<u>\$ 270,260</u>	<u>\$ 214,210</u>
Liabilities				
External Party Payable	\$ 550	\$ 550	\$ 550	\$ 550
Due to Others	187,722	295,648	269,710	213,660
Total Liabilities	<u>\$ 188,272</u>	<u>\$ 296,198</u>	<u>\$ 270,260</u>	<u>\$ 214,210</u>
TRANSPORTATION IMPROVEMENT DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 29,730	-	\$ 145	\$ 29,585
Liabilities				
Due to Others	<u>\$ 29,730</u>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 29,585</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 40,347	\$ 78,513	\$ 96,658	\$ 22,202
Liabilities				
Intergovernmental Payable	\$ 40,347	\$ 78,513	\$ 96,658	\$ 22,202
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 5,511,943	\$ 157,524,275	\$ 156,649,613	\$ 6,386,605
Property and Other Taxes Receivable	157,531,680	157,717,411	157,531,680	157,717,411
Accounts Receivable	15,800	17,706	15,800	17,706
Intergovernmental Receivable	8,711,746	8,650,380	8,711,746	8,650,380
Tax Increment Financing Receivable	3,794,469	3,612,558	3,794,469	3,612,558
Total Assets	<u>\$ 175,565,638</u>	<u>\$ 327,522,330</u>	<u>\$ 326,703,308</u>	<u>\$ 176,384,660</u>
Liabilities				
Intergovernmental Payable	<u>\$ 175,565,638</u>	<u>\$ 327,522,330</u>	<u>\$ 326,703,308</u>	<u>\$ 176,384,660</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,285,615	\$ 1,285,615	\$ -
Intergovernmental Receivable	414,401	459,102	414,401	459,102
Total Assets	<u>\$ 414,401</u>	<u>\$ 1,744,717</u>	<u>\$ 1,700,016</u>	<u>\$ 459,102</u>
Liabilities				
Intergovernmental Payable	<u>\$ 414,401</u>	<u>\$ 1,744,717</u>	<u>\$ 1,700,016</u>	<u>\$ 459,102</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 85,902	\$ 151,978,961	\$ 151,971,454	\$ 93,409
Accounts Receivable	747,502	890,461	747,502	890,461
Special Assessments Receivable	2,699,123	2,421,191	2,699,123	2,421,191
Total Assets	<u>\$ 3,532,527</u>	<u>\$ 155,290,613</u>	<u>\$ 155,418,079</u>	<u>\$ 3,405,061</u>
Liabilities				
Intergovernmental Payable	<u>\$ 3,532,527</u>	<u>\$ 155,290,613</u>	<u>\$ 155,418,079</u>	<u>\$ 3,405,061</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,000	\$ 1,787,681	\$ 1,790,681	\$ -
Intergovernmental Receivable	1,480,018	827,516	1,480,018	827,516
Total Assets	<u>\$ 1,483,018</u>	<u>\$ 2,615,197</u>	<u>\$ 3,270,699</u>	<u>\$ 827,516</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,483,018</u>	<u>\$ 2,615,197</u>	<u>\$ 3,270,699</u>	<u>\$ 827,516</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8	\$ 1,292,552	\$ 1,292,552	\$ 8
Intergovernmental Receivable	620,394	632,159	620,394	632,159
Total Assets	<u>\$ 620,402</u>	<u>\$ 1,924,711</u>	<u>\$ 1,912,946</u>	<u>\$ 632,167</u>
Liabilities				
Intergovernmental Payable	<u>\$ 620,402</u>	<u>\$ 1,924,711</u>	<u>\$ 1,912,946</u>	<u>\$ 632,167</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,705,690	\$ 3,705,690	\$ -
Intergovernmental Receivable	1,718,200	1,888,274	1,718,200	1,888,274
Total Assets	<u>\$ 1,718,200</u>	<u>\$ 5,593,964</u>	<u>\$ 5,423,890</u>	<u>\$ 1,888,274</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,718,200</u>	<u>\$ 5,593,964</u>	<u>\$ 5,423,890</u>	<u>\$ 1,888,274</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 30,750	\$ 69,869	\$ 1,148	\$ 99,471
Intergovernmental Receivable	-	5,662	-	5,662
Total Assets	<u>\$ 30,750</u>	<u>\$ 75,531</u>	<u>\$ 1,148</u>	<u>\$ 105,133</u>
Liabilities				
Due to Others	<u>\$ 30,750</u>	<u>\$ 75,531</u>	<u>\$ 1,148</u>	<u>\$ 105,133</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 161,334</u>	<u>\$ 21,558</u>	<u>\$ 37,572</u>	<u>\$ 145,320</u>
Liabilities				
Due to Others	<u>\$ 161,334</u>	<u>\$ 21,558</u>	<u>\$ 37,572</u>	<u>\$ 145,320</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 571,289	\$ 2,009,667	\$ 1,762,235	\$ 818,721
Property and Other Taxes Receivable	-	1,316,476	-	1,316,476
Accrued Interest Receivable	642	421	642	421
Intergovernmental Receivable	13,597	14,656	13,597	14,656
External Party Receivable	-	-	-	-
Total Assets	<u>\$ 585,528</u>	<u>\$ 3,341,220</u>	<u>\$ 1,776,474</u>	<u>\$ 2,150,274</u>
Liabilities				
Due to Others	<u>\$ 585,528</u>	<u>\$ 3,341,220</u>	<u>\$ 1,776,474</u>	<u>\$ 2,150,274</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 379,082	\$ 10,059,432	\$ 10,273,477	\$ 165,037
Liabilities				
Intergovernmental Payable	\$ 197,483	\$ 149,112	\$ 197,483	\$ 149,112
Due to Others	181,599	9,910,320	10,075,994	15,925
Total Liabilities	<u>\$ 379,082</u>	<u>\$ 10,059,432</u>	<u>\$ 10,273,477</u>	<u>\$ 165,037</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,231,981	\$ 87,234,584	\$ 87,888,086	\$ 578,479
Accounts Receivable	2,564,089	2,481,963	2,564,089	2,481,963
Total Assets	<u>\$ 3,796,070</u>	<u>\$ 89,716,547</u>	<u>\$ 90,452,175</u>	<u>\$ 3,060,442</u>
Liabilities				
Due to Others	<u>\$ 3,796,070</u>	<u>\$ 89,716,547</u>	<u>\$ 90,452,175</u>	<u>\$ 3,060,442</u>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 920,948	\$ 6,772,987	\$ 7,075,806	\$ 618,129
Liabilities				
Due to Others	<u>\$ 920,948</u>	<u>\$ 6,772,987</u>	<u>\$ 7,075,806</u>	<u>\$ 618,129</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 14,484	\$ 380,496	\$ 379,005	\$ 15,975
Liabilities				
Due to Others	<u>\$ 14,484</u>	<u>\$ 380,496</u>	<u>\$ 379,005</u>	<u>\$ 15,975</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 157,266	\$ 1,440,221	\$ 1,498,444	\$ 99,043
External Party Receivable	3,899	35,835	3,899	35,835
Total Assets	<u>\$ 161,165</u>	<u>\$ 1,476,056</u>	<u>\$ 1,502,343</u>	<u>\$ 134,878</u>
Liabilities				
External Party Payable	\$ 2,453	\$ 25,000	\$ 2,453	\$ 25,000
Due to Others	158,712	1,451,056	1,499,890	109,878
Total Liabilities	<u>\$ 161,165</u>	<u>\$ 1,476,056</u>	<u>\$ 1,502,343</u>	<u>\$ 134,878</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 11,193	\$ 855,407	\$ 853,373	\$ 13,227
Liabilities				
Due to Others	\$ 11,193	\$ 855,407	\$ 853,373	\$ 13,227
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,616,803	\$ 3,267,700	\$ 3,284,210	\$ 1,600,293
Liabilities				
Due to Others	1,616,803	3,267,700	3,284,210	1,600,293
FAIRFIELD, HOCKING, ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 397,879	\$ 668,624	\$ 578,676	\$ 487,827
Cash and Cash Equivalents in Segregated Accounts	317,603	15,782	274,263	59,122
Total Assets	\$ 715,482	\$ 684,406	\$ 852,939	\$ 546,949
Liabilities				
Due to Others	\$ 715,482	\$ 684,406	\$ 852,939	\$ 546,949
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,729	\$ 651,159	\$ 651,500	\$ 106,388
Cash and Cash Equivalents in Segregated Accounts	58,769	58,949	58,769	58,949
Total Assets	\$ 165,498	\$ 710,108	\$ 710,269	\$ 165,337
Liabilities				
Intergovernmental Payable	\$ 165,498	\$ 710,108	\$ 710,269	\$ 165,337
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,559	\$ 1,485	\$ 857	\$ 3,187
Accounts Receivable	1,807	1,812	1,807	1,812
Intergovernmental Receivable	193	419	193	419
Total Assets	\$ 4,559	\$ 3,716	\$ 2,857	\$ 5,418
Liabilities				
Intergovernmental Payable	\$ 4,559	\$ 3,716	\$ 2,857	\$ 5,418

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
ARSON REGISTRATION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 50	\$ -	\$ -	\$ 50
Liabilities				
Intergovernmental Payable	\$ 50	\$ -	\$ -	\$ 50
UNDIVIDED WIRELESS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,921	\$ 136,034	\$ 136,158	\$ 106,797
Intergovernmental Receivable	5,376	-	5,376	-
Total Assets	<u>\$ 112,297</u>	<u>\$ 136,034</u>	<u>\$ 141,534</u>	<u>\$ 106,797</u>
Liabilities				
Intergovernmental Payable	<u>\$ 112,297</u>	<u>\$ 136,034</u>	<u>\$ 141,534</u>	<u>\$ 106,797</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 46,234	\$ 1,251,643	\$ 1,251,099	\$ 46,778
Cash and Cash Equivalents in Segregated Accounts	90,126	99,140	90,126	99,140
Total Assets	<u>\$ 136,360</u>	<u>\$ 1,350,783</u>	<u>\$ 1,341,225</u>	<u>\$ 145,918</u>
Liabilities				
Intergovernmental Payable	<u>\$ 136,360</u>	<u>\$ 1,350,783</u>	<u>\$ 1,341,225</u>	<u>\$ 145,918</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 9,593	\$ 123,960	\$ 120,706	\$ 12,847
Liabilities				
Due to Others	<u>9,593</u>	<u>123,960</u>	<u>120,706</u>	<u>12,847</u>
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,223	\$ 2,223	\$ -
Liabilities				
Due to Others	<u>-</u>	<u>2,223</u>	<u>2,223</u>	<u>-</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2015

	<i>Balance January 1, 2015</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2015</i>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 11,381,938	\$ 347,889,814	\$ 347,005,414	\$ 12,266,338
Cash and Cash Equivalents in Segregated Accounts	1,885,490	88,665,916	89,581,194	970,212
Receivables:				
Property Taxes	157,531,680	159,033,887	157,531,680	159,033,887
Lodging Taxes	61,996	56,463	61,996	56,463
Accounts	3,354,397	3,418,186	3,354,397	3,418,186
Special Assessments	2,699,123	2,421,191	2,699,123	2,421,191
Accrued Interest	783	472	783	472
Intergovernmental	12,963,925	12,478,168	12,963,925	12,478,168
Tax Increment Financing Receivable	3,794,469	3,612,558	3,794,469	3,612,558
External Party Receivable	5,204	45,931	5,204	45,931
Total Assets	<u>\$ 193,679,005</u>	<u>\$ 617,622,586</u>	<u>\$ 616,998,185</u>	<u>\$ 194,303,406</u>
Liabilities				
External Party Payable	\$ 57,805	\$ 27,600	\$ 15,496	\$ 69,909
Intergovernmental Payable	183,990,780	497,119,798	496,918,964	184,191,614
Due to Others	9,630,420	120,475,188	120,063,725	10,041,883
Total Liabilities	<u>\$ 193,679,005</u>	<u>\$ 617,622,586</u>	<u>\$ 616,998,185</u>	<u>\$ 194,303,406</u>

Statistical Section



This page intentionally left blank.

Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S16
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S18-S40
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S41-S48
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2015 (5)	2014 (5)	2013	2012
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 162,414,457	\$ 161,056,531	\$ 162,713,111	\$ 162,842,848
Restricted for:				
Capital Projects.....	699,643	940,425	3,682,653	253,813
Debt Service.....	359,461	610,240	566,173	490,573
Other Purposes.....	6,406,281	3,752,703	4,020,163	4,640,716
Real Estate Assessment and Delinquencies.....	5,437,355	5,307,820	4,505,550	4,510,224
Road, Bridge, and Culvert Projects.....	6,891,207	7,274,665	7,015,755	7,505,146
Ditch Maintenance.....	1,982,932	1,945,731	1,895,247	1,804,320
Developmental Disabilities.....	6,648,866	8,193,233	10,793,336	11,609,683
Mental Health.....	4,471,257	4,240,990	4,008,361	2,411,669
Children Services and Children's Trust.....	3,441,418	2,469,833	1,792,246	1,041,423
Child, Adult, and Senior Protective Services (2).....	4,774,823	4,325,915	4,285,609	3,853,572
Child Support Enforcement (1).....	1,598,661	1,501,467	1,107,672	786,125
Juvenile Court Services (1).....	2,277,121	2,273,380	2,615,158	2,939,198
Dog Adoption Center and Shelter Services (4).....	486,528	629,524	712,086	730,445
Wireless 9-1-1 Services (4).....	210,404	337,343	510,901	521,169
Youth Services (2).....	564,462	426,004	364,051	473,966
Community Development Block Grant (3).....	1,151,553	1,094,500	739,631	1,398,757
Economic Development Assistance (4).....	770,461	756,361	808,288	826,133
Court Computer Services (4).....	821,120	789,319	813,786	766,755
Unrestricted.....	(2,481,651)	(4,547,441)	18,765,190	19,228,655
Total Governmental Activities Net Position.....	208,926,359	203,378,543	231,714,967	228,635,190
Business-Type Activities:				
Net Investment in Capital Assets.....	36,395,196	36,156,612	35,078,394	35,202,253
Unrestricted.....	11,179,110	9,602,203	9,068,264	8,077,123
Total Business-Type Activities Net Position.....	47,574,306	45,758,815	44,146,658	43,279,376
Primary Government:				
Net Investment in Capital Assets.....	198,809,653	197,213,143	197,791,505	198,045,101
Restricted for:				
Capital Projects.....	699,643	940,425	3,682,653	253,813
Debt Service.....	359,461	610,240	566,173	490,573
Other Purposes.....	6,406,281	3,752,703	4,020,163	4,640,716
Real Estate Assessment.....	5,437,355	5,307,820	4,505,550	4,510,224
Road, Bridge, and Culvert Projects.....	6,891,207	7,274,665	7,015,755	7,505,146
Ditch Maintenance.....	1,982,932	1,945,731	1,895,247	1,804,320
Developmental Disabilities.....	6,648,866	8,193,233	10,793,336	11,609,683
Mental Health.....	4,471,257	4,240,990	4,008,361	2,411,669
Children Services.....	3,441,418	2,469,833	1,792,246	1,041,423
Child, Adult, and Senior Protective Services (2).....	4,774,823	4,325,915	4,285,609	3,853,572
Child Support Enforcement (1).....	1,598,661	1,501,467	1,107,672	786,125
Juvenile Court Services (1).....	2,277,121	2,273,380	2,615,158	2,939,198
Dog Adoption Center and Shelter Services (4).....	486,528	629,524	712,086	730,445
Wireless 9-1-1 Services (4).....	210,404	337,343	510,901	521,169
Youth Services (2).....	564,462	426,004	364,051	473,966
Community Development Block Grant (3).....	1,151,553	1,094,500	739,631	1,398,757
Economic Development Assistance (4).....	770,461	756,361	808,288	826,133
Court Computer Services (4).....	821,120	789,319	813,786	766,755
Unrestricted.....	8,697,459	5,054,762	27,833,454	27,305,778
Total Primary Government Net Position.....	\$ 256,500,665	\$ 249,137,358	\$ 275,861,625	\$ 271,914,566

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

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

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

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

(5) Implemented GASB 68 in 2015 and restated net position in 2014.

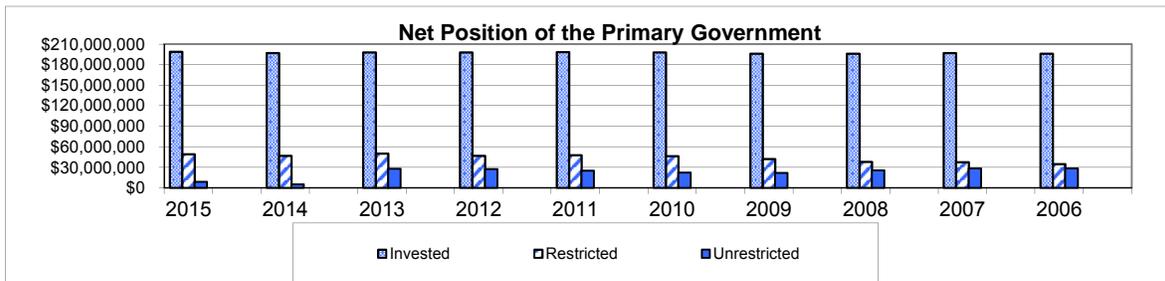


Table 1

	2011	2010	2009	2008	2007	2006
\$	162,697,179	\$ 163,090,151	\$ 162,064,907	\$ 163,111,804	\$ 165,113,516	\$ 164,438,033
	820,766	868,793	786,465	827,240	652,463	1,159,697
	320,481	313,164	15,526	103,871	220,268	150,295
	6,669,576	7,059,330	7,542,057	6,383,941	8,015,969	8,688,916
	4,331,847	3,692,747	3,139,151	2,623,522	1,932,139	1,584,561
	7,528,836	7,535,083	8,411,597	7,970,879	8,205,879	7,910,191
	1,707,023	1,585,880	1,488,980	1,398,556	1,241,918	1,075,592
	12,933,467	12,169,322	11,254,755	9,767,977	8,985,598	7,895,019
	2,019,448	3,243,988	3,031,750	3,774,501	4,968,132	5,045,924
	1,487,833	1,563,775	840,444	911,188	1,057,789	1,036,451
	3,456,248	3,065,641	1,407,536	1,042,738	-	-
	817,016	46,744	672,656	496,263	1,081,428	-
	3,311,593	3,295,677	1,496,369	1,687,644	980,816	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	568,520	358,072	663,264	832,156	-	-
	1,577,258	1,451,363	1,522,458	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	17,392,072	15,493,812	14,335,702	17,894,985	20,369,904	19,914,138
	<u>227,639,163</u>	<u>224,833,542</u>	<u>218,673,617</u>	<u>218,827,265</u>	<u>222,825,819</u>	<u>218,898,817</u>
	35,887,252	35,001,789	34,245,459	32,757,780	31,899,484	31,679,391
	7,449,748	6,782,606	7,375,650	7,679,584	7,698,141	8,110,297
	<u>43,337,000</u>	<u>41,784,395</u>	<u>41,621,109</u>	<u>40,437,364</u>	<u>39,597,625</u>	<u>39,789,688</u>
	198,584,431	198,091,940	196,310,366	195,869,584	197,013,000	196,117,424
	820,766	868,793	786,465	827,240	652,463	1,159,697
	320,481	313,164	15,526	103,871	220,268	150,295
	6,669,576	7,059,330	7,542,057	6,383,941	8,015,969	8,688,916
	4,331,847	3,692,747	3,139,151	2,623,522	1,932,139	1,584,561
	7,528,836	7,535,083	8,411,597	7,970,879	8,205,879	7,910,191
	1,707,023	1,585,880	1,488,980	1,398,556	1,241,918	1,075,592
	12,933,467	12,169,322	11,254,755	9,767,977	8,985,598	7,895,019
	2,019,448	3,243,988	3,031,750	3,774,501	4,968,132	5,045,924
	1,487,833	1,563,775	840,444	911,188	1,057,789	1,036,451
	3,456,248	3,065,641	1,407,536	1,042,738	-	-
	817,016	46,744	672,656	496,263	1,081,428	-
	3,311,593	3,295,677	1,496,369	1,687,644	980,816	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	568,520	358,072	663,264	832,156	-	-
	1,577,258	1,451,363	1,522,458	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	24,841,820	22,276,418	21,711,352	25,574,569	28,068,045	28,024,435
\$	<u>270,976,163</u>	<u>266,617,937</u>	<u>260,294,726</u>	<u>259,264,629</u>	<u>262,423,444</u>	<u>258,688,505</u>

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2015	2014	2013	2012
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 8,058,346	\$ 7,871,335	\$ 7,688,543	\$ 7,086,073
Judicial	1,108,674	1,215,905	1,279,347	1,371,839
Public Safety	2,527,068	2,146,720	2,329,434	2,206,063
Public Works	1,945,174	1,858,134	1,405,576	1,427,794
Health	1,362,441	1,523,741	1,216,358	1,487,674
Human Services	4,003,871	4,219,410	3,260,781	4,633,527
Urban Redevelopment and Housing	6,129	3,097	284,138	256,977
Transportation	122,978	105,607	87,536	28,459
Subtotal Charges for Services	<u>19,134,681</u>	<u>18,943,949</u>	<u>17,551,713</u>	<u>18,498,406</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	89,658	5,163	30,579
Judicial	1,816,112	1,443,292	1,548,368	1,376,991
Public Safety	2,057,067	1,453,724	1,320,457	1,395,873
Intergovernmental	286,451	206,264	223,380	235,453
Public Works	5,856,806	5,736,593	5,701,013	5,440,991
Health	8,230,176	8,109,986	9,565,051	10,442,528
Intergovernmental	-	-	-	-
Human Services	14,247,828	13,104,857	12,402,368	11,142,515
Urban Redevelopment and Housing	494,358	1,145,622	531,306	1,034,510
Intergovernmental	-	-	-	-
Transportation	-	-	-	-
Subtotal Operating Grants, Contributions, and Interest	<u>32,988,798</u>	<u>31,289,996</u>	<u>31,297,106</u>	<u>31,099,440</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	-
Public Safety	286,830	-	47,083	-
Public Works (1)	975,864	823,185	1,246,172	1,408,811
Health	-	-	-	-
Transportation	197,911	186,660	527,441	163,185
Subtotal Capital Grants, Contributions, and Interest	<u>1,460,605</u>	<u>1,009,845</u>	<u>1,820,696</u>	<u>1,571,996</u>
Total Governmental Activities				
Program Revenues.....	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,806,862	3,749,788	3,631,514	3,542,068
Water	2,745,871	2,803,454	2,641,997	2,721,405
Airport Fuel Operations (2)	371,229	365,518	383,476	372,397
Capital Grants, Contributions, and Interest:				
Sewer	793,193	1,317,969	279,561	140,029
Water	653,836	535,436	286,359	139,087
Total Business-Type Activities				
Program Revenues.....	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>
Total Primary Government Program Revenues.....	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>

(1) 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.

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

Table 2

	2011	2010	2009	2008	2007	2006
\$	6,862,904	\$ 6,398,610	\$ 5,989,976	\$ 5,880,810	\$ 6,086,483	\$ 6,312,265
	1,268,770	1,409,215	1,290,521	1,334,416	1,157,719	1,194,135
	2,074,333	1,970,260	2,003,584	2,376,232	2,302,174	2,239,329
	1,609,381	1,491,723	1,288,905	1,458,693	1,472,976	1,364,924
	1,306,799	1,116,406	1,129,009	1,168,662	1,286,269	1,477,659
	3,995,605	3,821,310	5,490,535	3,709,786	3,485,979	3,312,629
	847,207	2,959	4,630	2,249	-	-
	29,478	27,978	27,683	19,706	26,337	8,668
	<u>17,994,477</u>	<u>16,238,461</u>	<u>17,224,843</u>	<u>15,950,554</u>	<u>15,817,937</u>	<u>15,909,609</u>
	12,731	37,899	23,650	18,477	149,504	116,527
	1,525,057	1,966,165	1,500,147	1,343,587	794,745	1,239,248
	1,428,612	1,566,275	1,383,869	1,477,505	1,493,917	1,515,569
	185,135	178,676	58,200	81,932	90,849	273,169
	5,887,915	5,709,201	5,767,228	5,895,707	5,946,561	5,773,630
	13,527,797	14,232,836	13,404,136	13,250,615	12,578,905	12,391,947
	-	-	-	-	-	100,255
	11,712,694	12,736,836	17,857,183	16,636,276	17,931,374	14,848,386
	303,837	1,166,508	1,818,752	749,991	93,998	198,364
	-	-	-	17,024	441,661	528,937
	-	15,065	-	-	-	-
	<u>34,583,778</u>	<u>37,609,461</u>	<u>41,813,165</u>	<u>39,471,114</u>	<u>39,521,514</u>	<u>36,986,032</u>
	-	58,560	-	5,499	3,306	-
	-	38,019	-	10,000	-	-
	465,925	1,404,234	1,138,556	755,247	1,494,345	23,398,474
	-	-	-	-	248,343	-
	<u>1,117,136</u>	<u>425,338</u>	<u>116,233</u>	<u>-</u>	<u>126,742</u>	<u>185,094</u>
	<u>1,583,061</u>	<u>1,926,151</u>	<u>1,254,789</u>	<u>770,746</u>	<u>1,872,736</u>	<u>23,583,568</u>
	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>
	3,468,251	3,367,126	3,188,624	3,142,127	2,990,359	3,024,489
	2,527,082	2,577,710	2,406,358	2,394,160	2,381,556	2,188,228
	237,175	-	-	-	-	-
	939,458	67,950	1,088,880	726,159	323,496	859,879
	<u>528,637</u>	<u>56,900</u>	<u>884,404</u>	<u>643,590</u>	<u>331,248</u>	<u>677,538</u>
	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>
\$	<u>61,861,919</u>	<u>61,843,759</u>	<u>67,861,063</u>	<u>63,098,450</u>	<u>63,238,846</u>	<u>83,229,343</u>

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2015 (2)</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 13,675,852	\$ 13,242,260	\$ 11,995,690	\$ 11,753,812
Intergovernmental	1,890,535	1,675,531	1,574,482	1,523,966
Judicial	6,633,915	6,587,813	8,161,601	7,027,420
Public Safety	18,203,146	17,489,204	17,294,959	16,093,483
Intergovernmental	115,426	236,049	225,248	206,895
Public Works	11,090,804	12,034,342	12,142,546	12,017,653
Health	22,489,901	22,294,998	20,795,110	22,460,547
Intergovernmental	-	-	-	-
Human Services	24,695,755	23,684,836	22,065,507	23,307,695
Urban Redevelopment and Housing	207,241	854,375	1,124,125	955,113
Intergovernmental	305,800	321,851	376,227	496,220
Transportation	420,936	353,261	461,912	281,300
Interest and Fiscal Charges	1,490,379	638,308	611,684	881,531
Total Governmental Activities Expenses.....	<u>101,219,690</u>	<u>99,412,828</u>	<u>96,829,091</u>	<u>97,005,635</u>
Business-Type Activities:				
Sewer	3,263,146	3,316,387	3,310,519	3,386,900
Water	2,962,655	2,895,013	2,707,090	3,243,844
Airport Fuel Operations (1)	358,770	360,847	381,829	393,174
Total Business-Type Activities Expenses.....	<u>6,584,571</u>	<u>6,572,247</u>	<u>6,399,438</u>	<u>7,023,918</u>
Total Primary Government Program Expenses.....	<u>107,804,261</u>	<u>105,985,075</u>	<u>103,228,529</u>	<u>104,029,553</u>
Net (Expense)/Revenue				
Governmental Activities	(47,635,606)	(48,169,038)	(46,159,576)	(45,835,793)
Business-Type Activities	1,786,420	2,199,918	823,469	(108,932)
Total Primary Government Net (Expense) Revenue	<u>\$ (45,849,186)</u>	<u>\$ (45,969,120)</u>	<u>\$ (45,336,107)</u>	<u>\$ (45,944,725)</u>

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

(2) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

(Continued)

Table 2

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 10,615,697	\$ 11,632,207	\$ 10,807,064	\$ 11,923,640	\$ 11,025,250	\$ 10,028,288
1,706,046	1,635,496	1,815,829	1,863,467	1,663,570	1,463,123
6,734,352	6,469,930	5,964,528	5,538,194	5,231,509	4,871,510
16,083,598	16,213,798	15,850,652	15,425,818	13,779,703	13,073,012
187,776	156,008	44,396	116,172	76,173	273,767
11,255,450	11,200,993	10,922,058	11,328,723	11,069,718	10,266,746
25,822,853	24,015,477	23,695,239	24,730,141	22,645,962	21,380,824
-	-	-	-	-	143,082
22,064,098	21,510,978	26,811,254	27,517,647	26,104,959	22,717,970
835,485	1,358,860	358,921	102,906	309,404	153,037
197,158	269,026	353,036	111,049	360,171	241,963
307,861	291,787	230,852	219,451	271,899	231,077
766,964	683,007	960,382	1,020,192	1,102,165	1,157,748
<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>	<u>99,897,400</u>	<u>93,640,483</u>	<u>86,002,147</u>
3,358,333	3,060,231	3,655,152	3,424,048	3,591,749	3,091,816
2,843,133	2,948,260	2,843,308	2,803,331	2,838,938	2,638,192
208,204	-	-	-	-	-
<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>	<u>6,227,379</u>	<u>6,430,687</u>	<u>5,730,008</u>
<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>	<u>106,124,779</u>	<u>100,071,170</u>	<u>91,732,155</u>
(42,416,022)	(39,663,494)	(37,521,414)	(43,704,986)	(36,428,296)	(9,522,938)
<u>1,290,933</u>	<u>61,195</u>	<u>1,069,806</u>	<u>678,657</u>	<u>(404,028)</u>	<u>1,020,126</u>
<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>	<u>\$ (8,502,812)</u>

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 7,763,214	\$ 7,369,626	\$ 7,590,096	\$ 7,534,074
Public Works	1,269,920	1,251,901	1,278,153	1,268,388
Health	10,601,294	9,562,314	9,986,162	9,908,337
Human Services	4,430,033	4,181,092	4,373,808	4,312,867
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,889,871	1,505,420	1,298,789	1,187,728
Lodging Tax Levied for Public Works	210,804	207,593	192,927	170,629
Sales Taxes Levied for				
General Purposes	20,987,311	19,617,691	18,626,082	17,756,930
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,150,472	3,966,446	4,041,008	3,362,693
Unrestricted Interest	845,906	376,617	396,788	459,007
Unrestricted Contributions	38,071	9,824	-	-
Other	996,526	1,021,599	1,455,540	871,167
Total Governmental Activities.....	<u>53,183,422</u>	<u>49,070,123</u>	<u>49,239,353</u>	<u>46,831,820</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	2,963	10,919	13,326	12,995
Gain on Sale of Capital Assets	5,267	-	938	4,095
Other	20,841	22,374	29,549	34,218
Total Business-Type Activities.....	<u>29,071</u>	<u>33,293</u>	<u>43,813</u>	<u>51,308</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>53,212,493</u>	<u>49,103,416</u>	<u>49,283,166</u>	<u>46,883,128</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	5,547,816	901,085	3,079,777	996,027
Business-Type Activities.....	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>7,363,307</u>	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>
Transfer In (Out)				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) After Transfers				
Governmental Activities.....	5,547,816	901,085	3,079,777	996,027
Business-Type Activities.....	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 7,363,307</u>	<u>\$ 3,134,296</u>	<u>\$ 3,947,059</u>	<u>\$ 938,403</u>

(Continued)

Table 2

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 7,445,374	\$ 7,488,581	\$ 7,422,296	\$ 7,416,439	\$ 6,975,248	\$ 7,056,521
1,252,904	1,230,093	1,208,984	1,202,570	1,219,981	1,247,649
9,787,653	9,606,661	9,443,310	9,405,308	9,533,648	10,079,390
4,297,937	4,622,499	1,246,085	1,199,964	1,219,980	1,258,335
1,104,112	1,102,603	998,710	1,289,127	1,691,770	2,244,349
153,746	138,741	146,067	172,529	163,708	158,343
16,874,160	16,403,143	11,778,248	11,721,134	11,412,139	11,187,994
3,078,536	3,899,214	3,563,293	3,696,906	3,663,927	3,494,400
473,819	715,339	930,709	2,748,397	3,772,460	3,120,995
-	-	-	-	-	-
901,639	616,545	630,064	854,058	702,437	629,269
<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>	<u>39,706,432</u>	<u>40,355,298</u>	<u>40,477,245</u>
-	-	6,162	-	-	-
33,619	65,586	74,584	143,701	193,689	216,650
-	-	-	-	4,000	-
79,816	36,505	33,193	17,381	14,276	296
<u>113,435</u>	<u>102,091</u>	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>
45,483,315	45,925,510	37,481,705	39,867,514	40,567,263	40,694,191
2,953,858	6,159,925	(153,648)	(3,998,554)	3,927,002	30,954,307
<u>1,404,368</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>	<u>1,237,072</u>
4,358,226	6,323,211	1,030,097	(3,158,815)	3,734,939	32,191,379
(148,237)	-	-	-	-	43,000
<u>148,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(43,000)</u>
2,805,621	6,159,925	(153,648)	(3,998,554)	3,927,002	30,997,307
<u>1,552,605</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>	<u>1,194,072</u>
<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>	<u>\$ 3,734,939</u>	<u>\$ 32,191,379</u>

Fairfield County, Ohio

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Function/Program:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,058,346	\$ 7,960,993	\$ 7,693,706	\$ 7,116,652
Judicial	2,924,786	2,659,197	2,827,715	2,748,830
Public Safety.....	4,870,965	3,600,444	3,696,974	3,601,936
Intergovernmental	286,451	206,264	223,380	235,453
Public Works	8,777,844	8,417,912	8,352,761	8,277,596
Health	9,592,617	9,633,727	10,781,409	11,930,202
Intergovernmental	-	-	-	-
Human Services	18,251,699	17,324,267	15,663,149	15,776,042
Urban Redevelopment and Housing	500,487	1,148,719	815,444	1,291,487
Intergovernmental	-	-	-	-
Transportation	320,889	292,267	614,977	191,644
Total Governmental Activities	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>	<u>51,169,842</u>
Business-Type Activities:				
Sewer.....	4,600,055	5,067,757	3,911,075	3,682,097
Water.....	3,399,707	3,338,890	2,928,356	2,860,492
Airport Fuel Operations (1).....	371,229	365,518	383,476	372,397
Total Business-Type Activities:	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>	<u>6,914,986</u>
Total Primary Government.....	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>

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

Table 3

	2011	2010	2009	2008	2007	2006
\$	6,875,635	\$ 6,495,069	\$ 6,013,626	\$ 5,904,786	\$ 6,239,293	\$ 6,428,792
	2,793,827	3,375,380	2,790,668	2,678,003	1,952,464	2,433,383
	3,502,945	3,574,554	3,387,453	3,863,737	3,796,091	3,754,898
	185,135	178,676	58,200	81,932	90,849	273,169
	7,963,221	8,605,158	8,194,689	8,109,647	8,913,882	30,537,028
	14,834,596	15,349,242	14,533,145	14,419,277	14,113,517	13,869,606
	-	-	-	-	-	100,255
	15,708,299	16,558,146	23,347,718	20,346,062	21,417,353	18,161,015
	1,151,044	1,169,467	1,823,382	752,240	93,998	198,364
	-	-	-	17,024	441,661	528,937
	1,146,614	468,381	143,916	19,706	153,079	193,762
	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>
	4,407,709	3,435,076	4,277,504	3,868,286	3,313,855	3,884,368
	3,055,719	2,634,610	3,290,762	3,037,750	2,712,804	2,865,766
	237,175	-	-	-	-	-
	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>
\$	<u>61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>

Fairfield County, Ohio

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund:				
Nonspendable.....	\$ 4,300,321	\$ 2,389,391	\$ 2,559,610	\$ 2,712,453
Committed.....	423,703	378,895	399,983	732,367
Assigned.....	6,930,727	6,074,143	8,634,415	8,068,619
Unassigned.....	6,003,249	10,257,108	6,830,853	7,559,911
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>17,658,000</u>	<u>19,099,537</u>	<u>18,424,861</u>	<u>19,073,350</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 1,342,835	\$ 911,920	\$ 769,550	\$ 490,702
Restricted.....	63,567,397	37,085,075	37,924,417	35,867,403
Committed.....	9,174,174	5,212,625	3,888,956	1,139,978
Assigned.....	326,894	227,010	287,280	151,373
Unassigned (Deficits).....	(1,606,295)	(1,336,415)	(1,806,247)	(1,500,587)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>72,805,005</u>	<u>42,100,215</u>	<u>41,063,956</u>	<u>36,148,869</u>
Total Governmental Funds.....	<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>

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

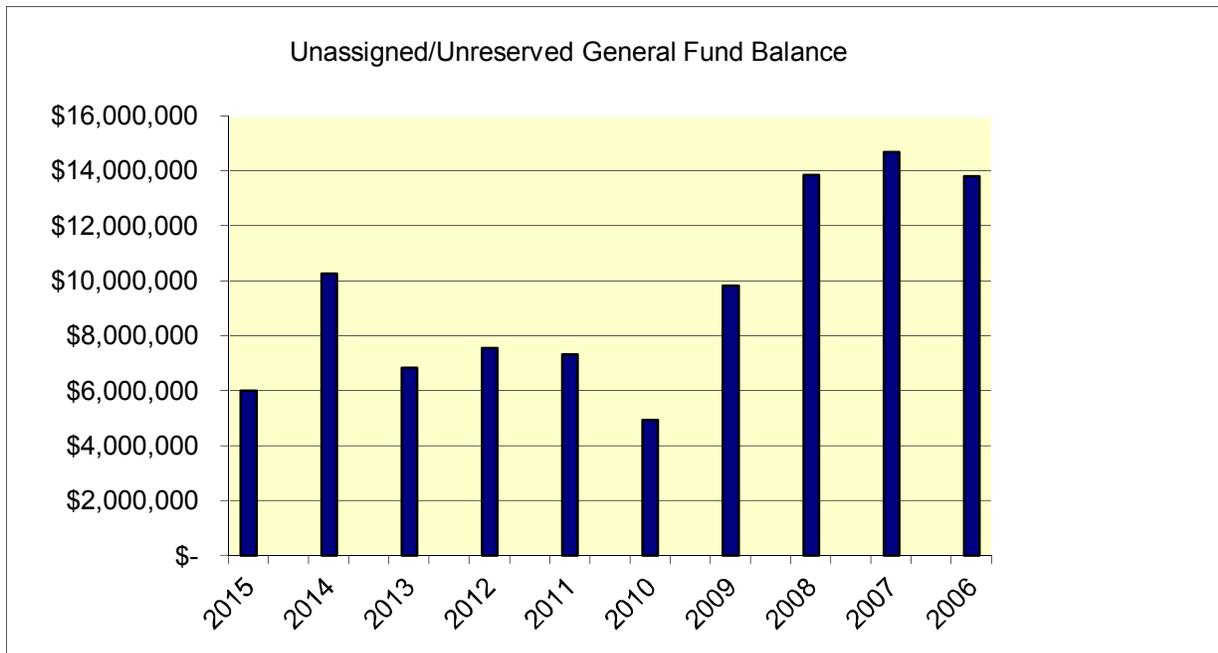


Table 4

2011	2010	2009	2008	2007	2006
\$ 1,778,218	\$ 1,637,186	\$ -	\$ -	\$ -	\$ -
348,551	169,099	-	-	-	-
6,604,540	7,495,479	-	-	-	-
7,318,500	4,940,884	-	-	-	-
-	-	1,235,917	1,844,284	2,043,170	1,431,109
-	-	9,830,204	13,860,629	14,686,250	13,813,079
<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>	<u>15,704,913</u>	<u>16,729,420</u>	<u>15,244,188</u>
\$ 764,436	\$ 1,010,923	\$ -	\$ -	\$ -	\$ -
35,393,317	33,611,138	-	-	-	-
1,957,384	1,559,668	-	-	-	-
159,691	404,133	-	-	-	-
(1,655,757)	(1,483,159)	-	-	-	-
-	-	4,777,521	3,450,359	4,072,015	3,211,449
-	-	27,870,875	25,538,852	24,857,914	23,301,557
-	-	536,102	629,638	770,551	605,892
-	-	1,172,227	1,403,544	1,346,381	2,077,891
<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>	<u>31,022,393</u>	<u>31,046,861</u>	<u>29,196,789</u>
<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>

Fairfield County, Ohio

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

	2015	2014	2013	2012
REVENUES				
Property Taxes.....	\$ 24,082,880	\$ 23,393,470	\$ 23,447,326	\$ 23,055,855
Permissive Real Property Transfer Taxes.....	1,889,871	1,505,420	1,298,789	1,187,728
Lodging Taxes.....	210,804	207,593	192,927	170,629
Sales Taxes.....	20,732,180	19,522,179	18,541,381	17,755,038
Charges for Services.....	15,663,836	15,625,526	14,323,463	15,647,868
Licenses and Permits.....	508,851	538,959	518,348	459,340
Permissive Motor Vehicle License Tax.....	1,679,556	1,608,738	1,156,520	1,118,554
Fines and Forfeitures.....	344,219	415,104	373,675	276,152
Intergovernmental.....	37,259,077	36,561,891	36,053,058	36,951,993
Special Assessments.....	145,797	179,540	236,833	481,580
Housing Rehabilitation.....	6,057	-	283,470	232,413
Interest.....	789,818	406,596	485,804	564,015
Rent.....	730,418	684,470	757,310	640,240
Donations.....	193,740	110,284	53,709	46,790
Other.....	1,180,914	994,570	1,387,617	744,780
Total Revenues.....	<u>105,418,018</u>	<u>101,754,340</u>	<u>99,110,230</u>	<u>99,332,975</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	13,709,493	13,240,033	12,803,780	12,552,207
Judicial	6,536,935	6,504,111	6,977,038	5,850,268
Public Safety	17,928,603	17,395,930	17,039,645	15,932,082
Public Works	8,792,966	8,679,217	8,489,938	8,084,412
Health	22,013,283	22,129,257	20,676,356	22,409,743
Human Services	24,623,484	23,515,380	21,848,255	22,935,793
Urban Redevelopment and Housing	207,241	854,375	1,124,125	955,113
Transportation	232,280	150,124	209,877	140,664
Other	-	-	-	10,881
Intergovernmental.....	2,311,761	2,233,431	2,175,957	2,227,081
Capital Outlay.....	5,844,235	3,482,161	3,683,579	3,371,163
Debt Service:				
Principal Retirement	2,515,065	1,973,645	2,316,840	1,868,581
Interest and Fiscal Charges	1,457,451	579,878	562,607	597,205
Issuance Costs	359,048	-	43,350	46,786
Total Expenditures.....	<u>106,531,845</u>	<u>100,737,542</u>	<u>97,951,347</u>	<u>96,981,979</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(1,113,827)</u>	<u>1,016,798</u>	<u>1,158,883</u>	<u>2,350,996</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	12,806	39,638	41,375	16,601
Inception of Capital Lease.....	64,384	654,499	70,790	120,805
Notes Issued.....	-	-	-	-
Loans Received.....	-	-	50,550	15,828
Special Assessments Bonds Received.....	-	-	-	-
Refunding Bonds Issued.....	-	-	-	2,685,000
General Obligation Bonds Issued.....	29,500,000	-	2,945,000	-
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding of Bond Anticipation Note.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	100,428
Premium on Bonds.....	799,890	-	-	-
Discount on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	(2,736,319)
Transfers In.....	10,484,181	6,780,139	8,920,567	4,888,884
Transfers Out.....	(10,484,181)	(6,780,139)	(8,920,567)	(4,888,884)
Total Other Financing Sources (Uses).....	<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>
Net Change in Fund Balances.....	<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>
Debt Service as a Percentage of				
Noncapital Expenditures	4.1%	2.7%	3.1%	5.6%

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

Table 5

2011	2010	2009	2008	2007	2006
\$ 22,649,542	\$ 22,224,992	\$ 18,909,608	\$ 19,099,538	\$ 18,943,143	\$ 19,235,471
1,104,112	1,102,603	998,710	1,289,127	1,691,770	2,244,349
156,022	136,465	146,067	172,529	167,674	157,635
16,824,829	15,898,127	11,786,428	11,682,312	11,444,458	11,011,732
14,131,437	13,566,309	14,432,844	13,265,367	12,794,070	12,904,506
467,265	459,658	471,322	486,760	407,148	354,008
1,104,776	1,105,986	1,083,036	1,077,623	1,078,219	1,065,557
294,501	369,437	279,193	268,201	310,210	387,317
39,734,038	43,896,829	44,864,648	44,205,958	43,743,164	43,917,447
318,100	375,502	465,379	425,017	436,663	455,333
845,548	-	-	-	-	-
627,821	944,193	1,026,526	3,069,001	3,923,793	3,145,388
713,381	749,156	566,691	918,449	876,798	1,041,168
53,930	87,385	91,636	42,108	92,318	20,264
911,487	611,974	628,939	847,523	709,090	654,021
<u>99,936,789</u>	<u>101,528,616</u>	<u>95,751,027</u>	<u>96,849,513</u>	<u>96,618,518</u>	<u>96,594,196</u>
11,143,464	12,139,991	11,282,074	11,255,030	10,657,384	10,080,000
5,618,645	5,341,676	4,871,252	4,530,086	4,303,909	4,198,297
15,866,574	15,900,800	15,612,222	15,083,292	13,224,689	12,861,129
8,458,971	9,150,269	7,418,963	8,453,557	7,747,435	7,104,435
25,789,011	24,221,277	23,610,364	24,475,257	22,670,081	21,161,528
21,706,586	21,402,599	26,512,877	27,217,704	25,401,495	22,297,207
835,485	1,358,860	358,921	102,906	309,404	153,037
108,855	92,781	145,874	109,766	110,308	93,137
21,898	59,696	58,686	198,310	250,919	51,577
2,130,719	2,060,530	2,213,261	2,090,688	2,099,914	2,121,935
2,465,195	2,978,737	3,165,621	2,405,560	3,915,713	4,466,931
1,839,678	3,350,055	1,578,387	1,644,471	1,670,628	1,622,521
710,722	690,510	960,679	1,017,971	1,091,222	1,158,976
-	152,027	-	33,537	-	-
<u>96,695,803</u>	<u>98,899,808</u>	<u>97,789,181</u>	<u>98,618,135</u>	<u>93,453,101</u>	<u>87,370,710</u>
<u>3,240,986</u>	<u>2,628,808</u>	<u>(2,038,154)</u>	<u>(1,768,622)</u>	<u>3,165,417</u>	<u>9,223,486</u>
67,275	94,969	36,338	208,499	157,359	109,594
45,000	939,182	12,828	86,628	12,528	850,655
-	-	-	-	-	-
10,268	101,101	684,528	-	-	-
-	-	-	-	-	-
-	10,535,000	-	1,895,000	-	-
-	-	-	-	-	-
-	-	-	390,000	1,000,000	1,000,000
-	-	1,390,000	1,000,000	-	-
-	-	(1,390,000)	(1,000,000)	(1,000,000)	-
-	340,091	-	31,087	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(10,716,646)	-	(1,891,567)	-	-
4,393,330	5,750,294	6,484,017	5,413,909	5,997,333	6,538,792
<u>(4,433,330)</u>	<u>(5,750,294)</u>	<u>(6,484,017)</u>	<u>(5,413,909)</u>	<u>(5,997,333)</u>	<u>(6,495,792)</u>
<u>82,543</u>	<u>1,293,697</u>	<u>733,694</u>	<u>719,647</u>	<u>169,887</u>	<u>2,003,249</u>
<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>	<u>\$ 11,226,735</u>
2.8%	14.4%	4.2%	5.8%	4.3%	3.5%

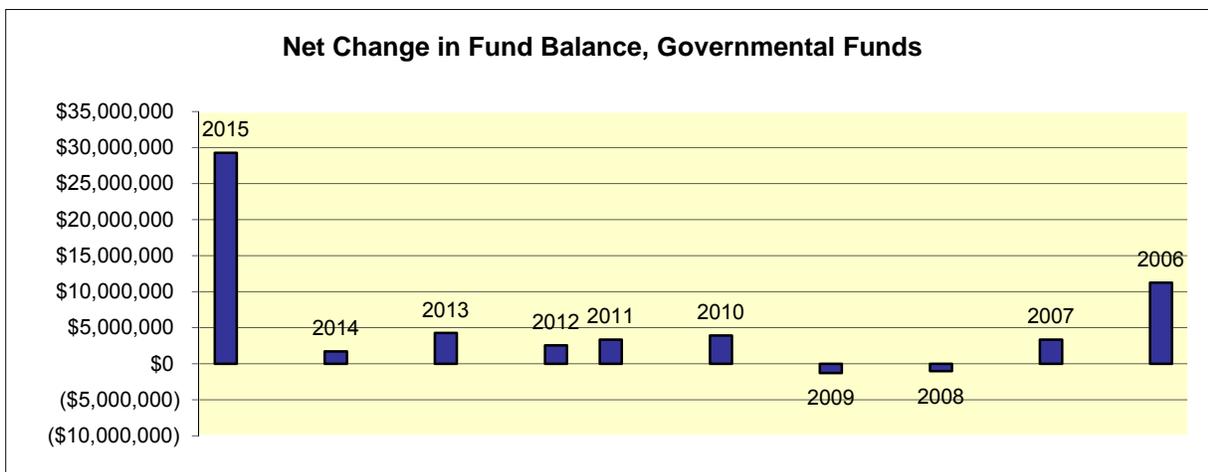
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



This page intentionally left blank.

Fairfield County, Ohio

ASSESSED VALUATION AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012 (1)</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230
Commercial/Industrial/Public Utility/Mineral.....	495,508,250	506,165,490	491,286,070	480,427,910
Assessed Valuation.....	3,172,419,270	3,161,437,160	3,102,580,910	3,082,027,140
Estimated True Value	9,064,055,057	9,032,677,600	8,864,516,886	8,805,791,829
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	198,160,230	191,561,810	186,586,320	182,338,910
Estimated True Value	792,640,920	766,247,240	746,345,280	729,355,640
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,370,579,500	3,352,998,970	3,289,167,230	3,264,366,050
Estimated True Value	9,856,695,977	9,798,924,840	9,610,862,166	9,535,147,469
Assessed Value Ratio.....	34.20%	34.22%	34.22%	34.24%
Weighted Average Tax Rate.....	\$ 7.906643	\$ 7.883524	\$ 7.953745	\$ 7.955062

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

2011 (1)	2010	2009	2008	2007	2006
\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540
482,005,980	489,553,900	496,380,310	505,551,190	428,477,060	414,445,720
3,075,108,290	3,136,058,990	3,124,218,690	3,099,252,490	2,797,269,060	2,710,651,260
8,786,023,686	8,960,168,543	8,926,339,114	8,855,007,114	7,992,197,314	7,744,717,886
209,969,510	104,533,750	98,167,860	96,038,050	104,442,650	105,193,430
839,878,040	418,135,000	392,671,440	384,152,200	417,770,600	420,773,720
-	1,889,870	3,759,920	39,963,057	79,597,464	104,518,635
-	37,797,400	37,599,200	639,408,912	636,779,712	557,432,720
3,285,077,800	3,242,482,610	3,226,146,470	3,235,253,597	2,981,309,174	2,920,363,325
9,625,901,726	9,416,100,943	9,356,609,754	9,878,568,226	9,046,747,626	8,722,924,326
34.13%	34.44%	34.48%	32.75%	32.95%	33.48%
\$ 7.957904	\$ 7.848303	\$ 6.749635	\$ 6.734410	\$ 7.096933	\$ 7.120895

Fairfield County, Ohio

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

	2015	2014	2013	2012
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.700313	0.699980	0.711076	0.710142
Commercial/Industrial/Public Utility/Mineral Real.....	0.700336	0.679210	0.682901	0.687857
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1998 MRDD.....				
Residential/Agricultural Real.....	0.787218	0.786844	0.799316	0.798266
Commercial/Industrial/Public Utility/Mineral Real.....	0.792402	0.768499	0.772675	0.778283
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 MRDD.....				
Residential/Agricultural Real.....	1.867500	1.866612	1.896202	1.893712
Commercial/Industrial/Public Utility/Mineral Real.....	1.867562	1.811226	1.821070	1.834286
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.427553	0.427350	0.434124	0.433554
Commercial/Industrial/Public Utility/Mineral Real.....	0.441693	0.428369	0.430697	0.433823
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
2009 Senior Services.....				
Residential/Agricultural Real.....	0.492432	0.492198	0.500000	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.493714	0.496397	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.984863	0.984395	1.000000	1.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	0.987427	0.992794	1.000000
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	5.259879	5.257379	5.340718	5.335674
Commercial/Industrial/Public Utility/Mineral Real.....	5.301993	5.168445	5.196534	5.234249
General Business/Public Utility Personal.....	5.950000	5.950000	5.950000	5.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.859879	7.857379	7.940718	7.935674
Commercial/Industrial/Public Utility/Mineral Real.....	7.901993	7.768445	7.796534	7.834249
General Business/Public Utility Personal.....	8.550000	8.550000	8.550000	8.550000
Total Direct Rate	7.906643	7.883524	7.953745	7.955062

(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

2011	2010	2009	2008	2007	2006
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.709685	0.691269	0.690733	0.691831	0.742134	0.744773
0.687598	0.676855	0.655152	0.625151	0.742289	0.750000
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.797753	0.777050	0.776447	0.777682	0.834227	0.837193
0.777989	0.765834	0.741278	0.707333	0.839870	0.848594
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.892494	1.843384	1.841954	1.844882	1.979024	1.986062
1.833594	1.804946	1.747072	1.667068	1.979438	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.433275	0.422032	0.421704	0.422375	0.453086	0.454697
0.433660	0.426884	0.413196	0.394275	0.468153	0.473016
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.421704	0.422375	0.453086	0.454697
0.000000	0.000000	0.413196	0.394275	0.468153	0.473016
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
5.333207	5.233735	4.152542	4.159145	4.461557	4.477422
5.232841	5.174519	3.969894	3.788102	4.497903	4.544626
5.950000	5.950000	4.950000	4.950000	4.950000	4.950000
7.933207	7.833735	6.752542	6.759145	7.061557	7.077422
7.832841	7.774519	6.569894	6.388102	7.097903	7.144626
8.550000	8.550000	7.550000	7.550000	7.550000	7.550000
7.957904	7.848303	6.749635	6.734410	7.096933	7.120895

(continued)

Fairfield County, Ohio

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

	2015	2014	2013	2012
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.....	6.234910	6.228561	4.972600	4.974812
Commercial/Industrial/Public Utility/Mineral Real.....	6.365597	6.334348	4.789272	4.789272
General Business/Public Utility Personal.....	9.100000	9.100000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	3.925248	3.920183	2.634684	2.636376
Commercial/Industrial/Public Utility/Mineral Real.....	4.060739	4.035974	2.515184	2.515184
General Business/Public Utility Personal.....	5.300000	5.300000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	13.774571	13.784698	14.322182	14.299926
Commercial/Industrial/Public Utility/Mineral Real.....	14.027898	13.962824	14.268960	14.307100
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.394420	9.401958	9.819628	9.803360
Commercial/Industrial/Public Utility/Mineral Real.....	9.597317	9.575227	9.645089	9.667128
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.627379	6.623971	7.064730	7.057388
Commercial/Industrial/Public Utility/Mineral Real.....	5.849426	5.790483	6.364707	6.364707
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.243387	2.242273	2.368082	2.366100
Commercial/Industrial/Public Utility/Mineral Real.....	1.996595	1.982862	2.114255	2.114255
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.365834	8.659132	8.962397	8.973182
Commercial/Industrial/Public Utility/Mineral Real.....	8.821026	7.788483	8.112894	8.122104
General Business/Public Utility Personal.....	11.800000	11.100000	11.100000	11.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.808470	6.102477	6.367260	6.376627
Commercial/Industrial/Public Utility/Mineral Real.....	6.325908	5.336068	5.620812	5.628833
General Business/Public Utility Personal.....	8.900000	8.200000	8.200000	8.200000

(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

2011	2010	2009	2008	2007	2006
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
4.974554	4.929339	4.922102	4.924025	5.215149	5.217581
4.888141	4.880626	4.880626	4.837376	5.039577	4.990753
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.636242	2.598879	2.593120	2.594641	2.828565	2.830481
2.593535	2.586028	2.586028	2.551850	2.716469	2.677909
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.283912	14.239190	14.095463	14.068031	14.554398	14.589714
14.388861	14.512522	14.420928	14.384099	14.969594	14.949982
17.800000	17.800000	18.050000	18.050000	18.050000	18.050000
9.790676	9.747724	9.605296	9.584200	9.964925	9.995606
9.750671	9.850833	9.759239	9.739303	10.322206	10.305276
12.900000	12.900000	13.150000	13.150000	13.150000	13.150000
7.059106	7.152974	7.148947	7.145670	7.580232	7.602642
6.364707	6.369730	6.460181	6.447309	7.418270	7.441282
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.366594	2.390197	2.389213	2.388092	2.526471	2.532947
2.114255	2.117492	2.135718	2.133047	2.412292	2.416343
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.968385	8.922016	8.926044	9.005258	9.441880	9.359381
8.036729	8.033363	8.018307	7.522655	8.487836	8.550876
11.100000	11.200000	11.200000	11.200000	11.200000	11.100000
6.372749	6.343304	6.346492	6.415492	6.803977	6.719366
5.554614	5.564814	5.551007	5.119608	5.970040	6.012035
8.200000	8.300000	8.300000	8.300000	8.300000	8.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.069040	4.066532	4.189090	4.190158
Commercial/Industrial/Public Utility/Mineral Real.....	3.801846	3.805060	3.843878	3.647826
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.069040	2.066532	2.189090	2.190158
Commercial/Industrial/Public Utility/Mineral Real.....	1.801846	1.805060	1.843878	1.647826
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	3.125115	3.119353	3.317535	3.315125
Commercial/Industrial/Public Utility/Mineral Real.....	3.207233	3.207233	4.071595	4.071595
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	7.902080	7.884106	8.127760	8.122677
Commercial/Industrial/Public Utility/Mineral Real.....	8.195011	8.197472	8.238456	8.318491
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.702080	5.684106	5.927760	5.922677
Commercial/Industrial/Public Utility/Mineral Real.....	5.995011	5.997472	6.038456	6.118491
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	6.783897	6.778817	7.308422	7.304674
Commercial/Industrial/Public Utility/Mineral Real.....	6.321464	6.316117	7.553969	7.553969
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	4.683897	4.678817	5.208422	5.204674
Commercial/Industrial/Public Utility/Mineral Real.....	4.221464	4.216117	5.453969	5.453969
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	12.029948	11.989799	13.757425	13.761288
Commercial/Industrial/Public Utility/Mineral Real.....	13.800946	13.508924	13.875011	13.061929
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.278710	5.260701	6.044883	6.047586
Commercial/Industrial/Public Utility/Mineral Real.....	5.842128	5.588044	5.675011	5.486339
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2011	2010	2009	2008	2007	2006
4.192190	4.167146	4.169288	4.169116	4.316884	4.318276
3.648302	3.648984	3.652106	3.617240	3.856736	3.855640
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.192190	2.167146	0.000000	0.000000	0.000000	0.000000
1.648302	1.648984	0.000000	0.000000	0.000000	0.000000
2.700000	2.700000	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
3.321045	3.346913	3.346613	3.350923	3.475945	3.483750
4.071595	4.071595	4.071595	4.070963	3.902308	3.904450
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.120164	8.022352	8.018026	8.019557	8.473819	6.496145
8.318491	8.266846	8.261125	8.026111	8.315886	6.325852
9.100000	9.100000	9.100000	9.100000	9.100000	7.100000
5.920164	5.822532	5.818026	5.819557	6.273819	4.296145
6.118491	6.066846	6.061125	5.826111	6.115886	4.125852
6.900000	6.900000	6.900000	6.900000	6.900000	4.900000
7.318091	7.295379	7.288458	7.278976	4.747937	4.761642
7.574387	7.574387	6.059996	6.057437	4.498550	4.499021
9.000000	9.000000	9.000000	9.000000	6.000000	6.000000
5.218081	5.195379	5.188458	5.178976	2.647937	2.661642
5.474387	5.474387	3.959996	3.957437	2.398550	2.399021
6.900000	6.900000	6.900000	6.900000	3.900000	3.900000
13.745390	13.733046	13.695362	13.689862	13.961575	13.357674
13.088010	13.290248	13.350822	13.217163	14.646864	14.298359
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
6.040110	5.996542	5.979778	5.976668	6.292099	5.661472
5.512420	5.709656	5.770230	5.646901	6.585686	6.203875
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)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	13.441320	9.651975	9.411161	9.391960
Commercial/Industrial/Public Utility/Mineral Real.....	12.506266	8.577246	8.597248	8.672694
General Business/Public Utility Personal.....	17.850000	14.050000	14.050000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	11.741320	7.951975	7.711161	7.691960
Commercial/Industrial/Public Utility/Mineral Real.....	10.806266	6.877246	6.897248	6.972694
General Business/Public Utility Personal.....	16.150000	12.350000	12.350000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	7.784584	7.781781	8.111175	8.107080
Commercial/Industrial/Public Utility/Mineral Real.....	8.405438	8.395343	8.320226	8.389763
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.584584	5.581781	5.911175	5.907080
Commercial/Industrial/Public Utility/Mineral Real.....	6.205438	6.195343	6.120226	6.189763
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.332649	22.408014	22.665322	22.645399
Commercial/Industrial/Public Utility/Mineral Real.....	22.270950	22.307256	22.577523	22.541833
General Business/Public Utility Personal.....	37.500000	37.600000	37.800000	37.800000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.378824	20.332576	21.684338	23.995560
Commercial/Industrial/Public Utility/Mineral Real.....	21.205948	21.109602	21.623797	23.923797
General Business/Public Utility Personal.....	44.400000	44.400000	45.400000	47.700000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	24.900019	24.900014	25.625911	25.502409
Commercial/Industrial/Public Utility/Mineral Real.....	27.556561	26.065522	28.327185	28.322882
General Business/Public Utility Personal.....	47.200000	47.200000	47.800000	47.700000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	51.058497	50.360328	51.203075	50.855637
Commercial/Industrial/Public Utility/Mineral Real.....	53.601399	52.910143	53.400974	53.130895
General Business/Public Utility Personal.....	78.800000	78.600000	79.350000	79.030000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.369871	23.670430	23.905987	23.896277
Commercial/Industrial/Public Utility/Mineral Real.....	24.501929	24.358859	25.391482	25.174160
General Business/Public Utility Personal.....	44.800000	45.100000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.631152	25.604197	25.883003	21.779136
Commercial/Industrial/Public Utility/Mineral Real.....	29.267294	28.534508	28.548906	24.737130
General Business/Public Utility Personal.....	68.300000	68.300000	68.700000	64.600000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2011	2010	2009	2008	2007	2006
9.380260	9.066401	9.064177	8.874830	9.278948	9.310399
8.527467	8.255080	8.166813	7.815701	9.238961	9.436581
14.050000	14.050000	14.050000	13.850000	13.850000	13.850000
7.680260	7.366401	7.364177	7.174830	7.578948	7.610399
6.827467	6.555080	6.466813	6.115701	7.538961	7.736581
12.350000	12.350000	12.350000	12.150000	12.150000	12.150000
8.120068	8.075145	8.076648	7.783150	8.481112	5.486792
8.389880	8.391010	8.340314	8.101270	8.466850	5.476934
8.600000	8.600000	8.600000	8.600000	8.600000	5.600000
5.920068	5.875145	5.876648	5.583150	6.281112	3.286792
6.189880	6.169101	6.140314	5.901270	6.266850	3.276934
6.400000	6.400000	6.400000	6.400000	6.400000	3.400000
22.645815	22.760159	22.854633	22.955194	23.287606	23.589678
22.639013	22.784472	22.952486	22.843236	23.209892	23.519981
37.800000	37.900000	38.000000	38.100000	38.400000	38.700000
24.598597	24.168456	24.145436	24.142347	24.479106	24.782440
24.784120	24.632566	24.594358	24.090879	24.692908	24.833133
48.300000	48.200000	48.200000	48.200000	48.500000	48.800000
25.484396	25.800025	20.000025	20.000020	20.000008	20.000014
28.046635	28.150377	22.101563	20.000033	20.092563	20.000035
47.700000	48.100000	42.300000	42.300000	42.300000	42.300000
48.024174	47.415428	32.579522	30.950742	31.337125	31.367616
52.200293	49.548848	34.282201	33.516497	33.551204	33.645047
78.060000	77.650000	62.830000	61.150000	61.150000	61.150000
23.945237	23.817316	23.789187	23.791375	24.187764	24.693592
25.231854	25.425493	24.213256	23.665475	24.657256	25.188182
45.100000	45.100000	45.100000	45.100000	45.400000	45.900000
21.763876	21.155928	21.133776	21.143582	26.449314	26.397391
25.128491	25.040918	24.184324	23.423404	30.531064	30.490806
64.600000	64.600000	64.600000	64.600000	68.500000	68.400000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.779763	27.565894	27.959459	27.969768
Commercial/Industrial/Public Utility/Mineral Real.....	28.959946	28.314198	28.650262	28.690926
General Business/Public Utility Personal.....	45.500000	45.300000	45.600000	45.600000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.217238	24.657349	24.369282	24.275899
Commercial/Industrial/Public Utility/Mineral Real.....	25.410442	25.413533	25.635980	25.288814
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	47.347988	47.362613	47.352162	47.688395
Commercial/Industrial/Public Utility/Mineral Real.....	45.314184	44.732973	46.307840	46.719990
General Business/Public Utility Personal.....	84.700000	84.700000	85.500000	85.900000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	50.861669	48.667193	47.807486	46.463281
Commercial/Industrial/Public Utility/Mineral Real.....	54.628797	52.547514	51.915564	50.606261
General Business/Public Utility Personal.....	73.800000	72.800000	72.000000	70.700000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	34.102280	33.974536	34.563391	34.713634
Commercial/Industrial/Public Utility/Mineral Real.....	33.573405	33.308464	33.787407	33.805000
General Business/Public Utility Personal.....	38.100000	37.870000	38.370000	38.580000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	28.300012	29.100012	29.111812	29.100012
Commercial/Industrial/Public Utility/Mineral Real.....	28.853131	29.537706	29.703654	29.685102
General Business/Public Utility Personal.....	31.000000	31.800000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	23.713360	25.500008	25.823685	25.800008
Commercial/Industrial/Public Utility/Mineral Real.....	24.143528	25.915669	25.800008	25.811650
General Business/Public Utility Personal.....	31.600000	33.400000	33.700000	33.700000
Eastland-Fairfield Career and Technical Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Career and Technology Education				
Centers of Licking County.....				
Residential/Agricultural Real.....	2.540000	2.560000	2.480000	2.540000
Commercial/Industrial/Public Utility/Mineral Real.....	2.540000	2.560000	2.480000	2.540000
General Business/Public Utility Personal.....	2.540000	2.560000	2.480000	2.540000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.391106	3.460096	3.453509	3.378536
Commercial/Industrial/Public Utility/Mineral Real.....	3.407170	3.441075	3.330948	3.455814
General Business/Public Utility Personal.....	4.600000	4.600000	4.600000	4.600000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2011	2010	2009	2008	2007	2006
27.379386	27.445049	27.811556	25.561595	25.995747	26.197843
28.090926	28.224190	28.328663	25.571924	26.200059	26.399385
45.000000	45.100000	45.500000	43.400000	43.800000	44.000000
24.453389	24.407539	24.405560	24.568362	24.998210	24.986193
25.620891	25.631579	25.794949	25.525307	25.897418	25.915909
35.300000	35.300000	35.300000	35.300000	35.720000	35.720000
42.555875	40.828533	40.400605	40.924329	40.400316	36.794741
41.097131	40.291587	39.210458	38.406104	41.717053	38.656987
80.820000	80.250000	79.850000	80.350000	80.750000	77.050000
43.004365	36.261671	37.014480	30.293338	30.523603	30.526988
48.140542	41.487654	42.076495	36.842211	36.964515	36.717145
70.450000	63.800000	64.600000	58.000000	58.200000	58.200000
34.016025	31.725742	30.492941	31.299473	31.389303	33.768420
34.219261	32.025943	30.488216	31.320111	31.401724	33.786995
38.620000	36.410000	36.390000	37.220000	37.300000	39.670000
29.104783	29.143890	29.100012	29.100012	29.100017	26.200017
29.254863	29.338785	29.100012	29.100120	29.245581	26.200017
31.800000	31.800000	31.800000	31.800000	34.100000	31.200000
25.800008	26.324147	26.100008	26.800008	27.100008	27.800008
25.812112	26.417310	26.153046	26.800008	27.100008	27.800008
33.700000	34.200000	34.000000	34.700000	35.000000	35.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.520000	2.500000	2.500000	3.000000	3.000000	3.000000
2.520000	2.500000	2.500000	3.000000	3.000000	3.000000
2.520000	2.500000	2.500000	3.000000	3.000000	3.000000
3.398565	3.395371	2.000002	2.000001	2.000004	1.999990
3.420809	3.422682	2.004351	2.010492	1.999999	1.999633
4.600000	4.600000	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)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.398449	5.400000	5.400000	5.400000
Commercial/Industrial/Public Utility/Mineral Real.....	5.367738	5.367738	5.400000	5.400000
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.....	6.400000	6.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	6.400000	3.400000	3.400000
General Business/Public Utility Personal.....	6.400000	6.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.200000	5.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.200000	2.200000	2.200000
General Business/Public Utility Personal.....	5.200000	5.200000	2.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	2.306608	2.310416	2.325832	2.324068
Commercial/Industrial/Public Utility/Mineral Real.....	2.480072	2.480432	2.437548	2.437548
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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

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

2011	2010	2009	2008	2007	2006
5.286168	5.170803	5.169249	5.168136	5.394243	4.599216
4.932345	4.932345	4.932345	4.902495	5.095911	4.343478
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
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
2.323776	2.311768	2.316876	2.316348	2.342156	2.351312
2.447448	2.455264	2.460228	2.460192	2.573836	2.571480
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)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.900000	11.900000	11.900000	11.900000
Commercial/Industrial/Public Utility/Mineral Real.....	11.900000	11.900000	11.795589	11.795589
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.483113	6.488839	6.249935	6.230394
Commercial/Industrial/Public Utility/Mineral Real.....	6.159785	6.198884	6.196222	6.293935
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.171970	8.155797	8.916737	6.910117
Commercial/Industrial/Public Utility/Mineral Real.....	7.734687	7.733129	8.550435	6.550435
General Business/Public Utility Personal.....	9.300000	9.300000	10.300000	8.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.700000	4.700000	4.696931	4.699919
Commercial/Industrial/Public Utility/Mineral Real.....	4.606832	4.606832	4.682192	4.682192
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.732940	5.732968	5.681368	5.671128
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.620780	5.620780
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.686635	4.693643	4.673420	4.674955
Commercial/Industrial/Public Utility/Mineral Real.....	4.700000	4.700000	4.692233	4.692233
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	10.437469	10.358659	10.330480	10.250956
Commercial/Industrial/Public Utility/Mineral Real.....	10.216734	10.216216	10.145702	8.562603
General Business/Public Utility Personal.....	11.200000	11.200000	11.200000	11.200000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2011	2010	2009	2008	2007	2006
11.900000	10.062832	9.608224	9.580741	10.788590	8.791062
11.796045	9.719758	9.321624	9.257670	9.762102	7.762102
11.900000	11.900000	11.900000	11.900000	11.900000	9.900000
6.221990	6.035578	6.029792	6.024974	6.160104	6.198059
6.246811	6.207448	6.210638	5.954629	6.979109	7.109866
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
6.886248	6.427534	6.428712	6.427358	5.552033	5.549333
6.550435	6.360661	6.272952	5.761657	5.002153	5.009169
8.300000	8.300000	8.300000	8.300000	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
4.700000	4.305606	2.308921	3.527362	3.744185	3.746010
4.682192	4.240246	2.240246	3.320789	3.676223	3.671831
4.700000	4.700000	2.700000	4.700000	4.700000	4.700000
5.681600	5.488684	5.488496	5.487364	3.623404	3.622284
5.622940	5.534016	5.534016	5.533664	3.977996	3.977996
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.673355	4.682900	4.406073	4.406063	4.700000	4.700000
4.692233	4.692233	4.482980	4.222098	4.681013	4.700000
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
10.310941	10.288702	9.384657	7.977615	8.084426	8.210628
9.974029	10.016384	9.049969	7.834707	7.784295	7.628224
11.200000	11.200000	10.200000	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)

	2015	2014	2013	2012
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.700000	5.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	5.700000	2.700000	2.700000
General Business/Public Utility Personal.....	5.700000	5.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	6.083113	6.088839	5.849935	5.830394
Commercial/Industrial/Public Utility/Mineral Real.....	5.759785	5.798884	5.796222	5.893935
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.....	6.000000	6.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	6.000000	3.000000	3.000000
General Business/Public Utility Personal.....	6.000000	6.000000	3.000000	3.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.148676	8.136460	8.651641	8.650809
Commercial/Industrial/Public Utility/Mineral Real.....	9.165010	8.952870	8.870740	8.863180
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.500000	0.407929	0.426699	0.426452
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.434281	0.431693	0.436355
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.494916	0.497636	0.500000	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.493385	0.492432	0.491857	0.486605
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.749644	0.750000	0.750000	0.750000
Commercial/Industrial/Public Utility/Mineral Real.....	0.744680	0.729659	0.749685	0.750000
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
Park District				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.393945	0.393758	0.400000	0.400000
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.394971	0.397118	0.400000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

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

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2011	2010	2009	2008	2007	2006
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
5.821990	5.635578	5.629792	5.624974	5.760104	5.798059
5.846811	5.807448	5.810638	5.554629	6.579109	6.709866
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
3.000000	3.000000	3.000000	3.000000	3.000000	0.000000
3.000000	3.000000	3.000000	3.000000	3.000000	0.000000
3.000000	3.000000	3.000000	3.000000	3.000000	0.000000
8.652399	8.550117	6.876703	6.873241	7.443851	7.489049
8.863180	8.863180	7.691552	7.366676	8.256916	8.255292
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.426394	0.420720	0.420484	0.421279	0.455988	0.457400
0.441140	0.432156	0.417774	0.401752	0.465796	0.467100
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.497453	0.497606	0.496907	0.000000	0.000000
0.499542	0.500000	0.498905	0.499496	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
0.750000	0.750000	0.000000	0.000000	0.000000	0.000000
0.750000	0.750000	0.000000	0.000000	0.000000	0.000000
0.750000	0.750000	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)	2015	2014	2013	2012
<u>Real and Public Utility Property</u>					
Current Tax Levy.....		\$ 26,721,224	\$ 26,408,622	\$ 26,013,208	\$ 26,043,227
Current Tax Collections.....		25,996,468	25,624,478	25,158,083	25,153,258
Percent of Current Collections to Levy.....		97.29%	97.03%	96.71%	96.58%
Delinquent Tax Collections.....	(1)	795,068	928,126	871,799	683,385
Total Tax Collections.....		26,791,536	26,552,604	26,029,882	25,836,643
Ratio of Total Collections to Levy.....		100.26%	100.55%	100.06%	99.21%
Outstanding Delinquent Taxes.....	(2)	1,620,695	1,824,525	2,187,503	2,422,123
Ratio of Outstanding Delinquent Tax:					
to Tax Levy.....		6.07%	6.91%	8.41%	9.30%
<u>Tangible Personal Property</u>					
Current Tax Levy.....		\$ -	\$ -	\$ -	\$ -
Current Tax Collections.....		-	-	-	-
Percent of Current Collections to Levy.....		0.00%	0.00%	0.00%	0.00%
Delinquent Tax Collections.....	(1)	-	-	-	784
Total Tax Collections.....		-	-	-	784
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes.....	(2)	-	-	-	6,150
Ratio of Outstanding Delinquent Tax:					
to Tax Levy.....		n/a	n/a	n/a	n/a

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

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

Source: Fairfield County Auditor's Office

Table 8

2011	2010	2009	2008	2007	2006
\$ 26,219,750	\$ 26,660,246	\$ 21,601,339	\$ 20,186,748	\$ 21,235,619	\$ 20,166,138
24,904,444	25,673,679	20,750,744	19,345,043	19,829,126	19,327,970
94.98%	96.30%	96.06%	95.83%	93.38%	95.84%
816,670	760,393	694,195	641,641	663,104	610,488
25,721,114	26,434,072	21,444,939	19,986,684	20,492,230	19,938,458
98.10%	99.15%	99.28%	99.01%	96.50%	98.87%
2,654,177	2,282,369	1,751,652	1,172,770	1,406,493	1,351,690
10.12%	8.56%	8.11%	5.81%	6.62%	6.70%
\$ -	\$ 16,173	\$ 31,449	\$ 175,627	\$ 585,246	\$ 742,823
-	7,351	29,454	164,485	498,088	531,752
0.00%	45.45%	93.66%	93.66%	85.11%	71.59%
12,809	13,269	26,235	28,787	9,070	11,875
12,809	20,620	55,689	193,272	507,157	543,627
n/a	127.50%	177.07%	110.05%	86.66%	73.18%
61,374	72,524	72,701	89,512	138,002	248,410
n/a	448.44%	231.17%	50.97%	23.58%	33.44%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2015 and 2006 (1)

Table 9

		<u>2015</u>	
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
RVM Glimcher LLC	Developer	\$ 18,557,770	0.59%
Lancaster Midtown LLC	Developer	7,190,600	0.23%
Creekside Acquisition	Apartments	6,936,370	0.22%
Brentwood Lake Apartments	Apartments	6,496,170	0.20%
Pickerington Ridge	Apartments	5,946,260	0.19%
Lakepoint OH Partners LLC	Developer	4,964,150	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.15%
Regency Centers LP	Developer	4,663,240	0.15%
Pickerington Square LP	Retail	4,383,130	0.14%
OH Retail II LL LLC	Retail	4,321,540	0.13%
Total		<u>\$ 68,144,560</u>	<u>2.15%</u>
Total Countywide Valuations		<u>\$ 3,172,419,270</u>	
Pickerington Apartments LLC	Apartments		
Lakes Edge LLC	Apartments		
		<u>2006</u>	
TEG Brentwood LLC	Developer		
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
Glimcher Holdings	Developer	20,792,840	0.77%
Anyi Apartments LLC	Apartments	7,568,750	0.28%
Dominion Homes Incorporated	Residential Homes	7,422,440	0.27%
Anchor Hocking Glass	Glass Manufacturer	5,782,100	0.21%
Noca Apartments One Limited	Apartments	5,436,030	0.20%
Regency Centers LP	Business	4,369,290	0.16%
Lakes Edge Partnership	Apartments	4,325,860	0.16%
AERC Turnberry, Incorporated	Business	4,025,000	0.15%
Meijer Incorporated	Retail	3,768,890	0.14%
MI Homes of Central Ohio	Residential Homes	3,512,120	0.13%
Total		<u>\$ 67,003,320</u>	<u>2.47%</u>
Total Countywide Valuations		<u>\$ 2,710,651,260</u>	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2015 and 2006 (1)

Table 10

		<u>2015</u>	
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
Rockies Express Pipeline, LLC	Public Utility	\$ 59,666,580	30.11%
Ohio Power Company	Public Utility	48,288,800	24.37%
Columbia Gas Transmission	Public Utility	38,388,210	19.37%
South Central Power Company	Public Utility	26,000,040	13.12%
Dominion Transmission	Public Utility	6,489,710	3.28%
Texas Eastern Transmission	Public Utility	6,469,350	3.27%
American Electric Power Ohio Transmission Company	Public Utility	5,633,730	2.84%
Total		<u>\$ 190,936,420</u>	<u>96.36%</u>
Total Countywide Valuations		<u>\$ 198,160,230</u>	
		<u>2006</u>	
<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation</u>	<u>Percent of Assessed Valuation</u>
Columbia Gas Transmission	Public Utility	\$ 26,721,540	25.40%
Ohio Power	Public Utility	25,252,710	24.01%
South Central Power	Public Utility	17,970,720	17.08%
Ohio Bell Telephone	Public Utility	11,093,140	10.55%
Texas Eastern Transmission	Public Utility	7,025,490	6.68%
Columbus Southern Power	Public Utility	3,927,860	3.73%
Columbia Gas of Ohio Incorporated	Public Utility	2,579,650	2.45%
Version North Incorporated	Public Utility	2,848,910	2.71%
Pennsylvania	Public Utility	1,213,190	1.15%
New Par (Verizon Wireless)	Public Utility	979,500	0.93%
Total		<u>\$ 99,612,710</u>	<u>94.69%</u>
Total Countywide Valuations		<u>\$ 105,193,430</u>	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2006 (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		\$ 1,861,840	98.52%
Total Countywide Valuations		\$ 1,889,870	

		2006	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 5,614,440	5.37%
Ralcorp Holdings Incorporation (Ralston)	Food	5,082,420	4.86%
Cyril Scott Company	Paper/Printing	3,300,880	3.16%
Newark Group	Recycled Paper	2,818,400	2.70%
Crown Cork & Seal	Manufacturer	2,800,090	2.68%
NIFCO America Corporation	Manufacturer	2,549,900	2.44%
Company Wrench Ltd	Rental Service Stores	2,215,100	2.12%
Time Warner Cable	Television	2,150,380	2.06%
McDermott Inc (Diamond Power)	Electronics	1,956,580	1.87%
Kroger Company	Grocer/Retail Market	1,906,050	1.82%
Total		\$ 30,394,240	29.08%
Total Countywide Valuations		\$ 104,518,635	

(1) The amounts presented represent the assessed values upon which 2010 and 2006 collections were based.
2010 was the final year of collection for tangible personal property taxes.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 12

Year	Population (in 1,000s)	Estimated True Value of County	General Obligation Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Value	Bonded Debt Per Capita
2015	151,408	\$ 9,856,695,977	\$ 60,609,770	0.61%	\$400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63
2010	146,156	9,416,100,943	35,082,571	0.37%	240.04
2009	143,712	9,356,609,754	37,649,629	0.40%	261.98
2008	142,223	9,878,568,226	39,959,812	0.40%	280.97
2007	141,318	9,046,747,626	42,165,290	0.47%	298.37
2006	140,591	8,722,924,326	44,276,382	0.51%	314.93

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

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

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

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Bond Anticipation Notes	Loans	Capital Leases
2015	\$ 878,676	\$ 41,864,604	\$ -	\$ -	\$ 534,087
2014	969,180	13,751,381	-	-	779,768
2013	1,054,684	15,301,384	-	-	508,914
2012	1,135,188	13,776,150	-	585,332	679,082
2011	1,240,967	14,959,721	-	665,746	785,616
2010	1,479,503	15,323,212	-	694,796	1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,390,000	-	491,575
2007	2,355,110	18,711,171	1,000,000	52,220	693,950
2006	2,623,646	19,727,476	1,000,000	79,067	1,065,203

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)
\$ 18,745,166	\$ -	\$ 2,915,000	\$ -	\$ 36,369	\$ 16,480	\$ 64,990,382	1.53%	\$ 429.24
15,632,220	-	2,995,000	-	40,648	23,468	34,191,665	0.84%	227.37
17,096,355	-	3,075,000	116,133	44,927	29,922	37,227,319	0.92%	250.07
18,527,347	-	3,155,000	342,235	49,206	6,837	38,256,377	0.97%	259.41
19,171,630	-	3,235,000	560,540	53,485	12,214	40,684,919	1.06%	276.10
19,759,359	-	3,300,000	666,854	55,624	18,208	42,303,532	1.11%	289.44
21,070,580	250,000	-	873,966	59,903	25,140	43,017,221	0.91%	299.33
22,275,103	-	-	1,073,937	64,182	17,566	45,073,646	0.97%	316.92
23,454,119	-	-	1,267,012	68,461	25,263	47,627,306	1.05%	337.02
24,548,906	350,000	-	1,453,429	72,739	32,446	50,952,912	1.15%	362.42

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2015	2014	2013	2012
Total Assessed Property Value.....	<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 59,090,000	\$ 28,795,000	\$ 31,725,000	\$ 31,520,000
Recovery Zone Bonds Payable.....	2,915,000	2,995,000	3,075,000	3,155,000
Notes Payable.....	-	-	-	-
Loans Payable.....	-	-	-	585,332
Special Assessment Bonds Payable.....	855,000	940,000	1,020,000	1,095,000
EPA Refunding Sewer Loan Payable.....	-	-	116,133	342,235
OPWC Sewer Loan Payable.....	<u>36,369</u>	<u>40,648</u>	<u>44,927</u>	<u>49,206</u>
Total Gross Indebtedness.....	62,896,369	32,770,648	35,981,060	36,746,773
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(440,000)	(525,000)	(605,000)	(730,000)
General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center.....	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,630,000)	(2,795,000)	(2,945,000)	-
General obligation bonds payable from Business Type Activities.....	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)
Recovery Zone Bonds Payable.....	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(855,000)	(940,000)	(1,020,000)	(1,095,000)
EPA Refunding Sewer Loan Payable.....	-	-	(116,133)	(342,235)
OPWC Sewer Loan Payable.....	(36,369)	(40,648)	(44,927)	(49,206)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>
Total Net Debt Applicable to Debt Limit.....	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>
Overall Legal Debt Limit..... (1)	<u>82,764,488</u>	<u>82,324,974</u>	<u>80,729,181</u>	<u>80,109,151</u>
Legal Debt Margin.....	<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>
Legal Debt Margin Within Debt Limit.....	91.68%	89.77%	88.30%	86.20%
Unvoted Debt Limitation				
1% of Assessed Valuation.....	<u>\$ 33,705,795</u>	<u>\$ 33,529,990</u>	<u>\$ 32,891,672</u>	<u>\$ 32,643,661</u>
Total Gross Indebtedness.....	62,896,369	32,770,648	35,981,060	36,746,773
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(440,000)	(525,000)	(605,000)	(730,000)
General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center.....	(29,865,000)	(1,195,000)	(1,460,000)	(1,715,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,630,000)	(2,795,000)	(2,945,000)	-
General Obligation Bonds Payable from Business Type Activities.....	(18,230,000)	(15,315,000)	(16,735,000)	(18,110,000)
Recovery Zone Bonds Payable.....	(2,915,000)	(2,995,000)	(3,075,000)	(3,155,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(855,000)	(940,000)	(1,020,000)	(1,095,000)
EPA Refunding Sewer Loan Payable.....	-	-	(116,133)	(342,235)
OPWC Sewer Loan Payable.....	(36,369)	(40,648)	(44,927)	(49,206)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(1,041,949)</u>	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>
Net Debt Within Unvoted Debt Limitation.....	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>
Unvoted Legal Debt Margin Within 1% Limitations.....	<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	79.58%	74.88%	71.29%	66.14%

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

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

Source: Fairfield County Auditor's Office

Table 14

2011	2010	2009	2008	2007	2006
<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>	<u>\$ 3,226,146,470</u>	<u>\$ 3,235,253,597</u>	<u>\$ 2,981,309,174</u>	<u>\$ 2,920,363,325</u>
\$ 33,350,000	\$ 35,980,000	\$ 37,320,000	\$ 39,610,000	\$ 41,455,000	\$ 43,525,000
3,235,000	3,300,000	-	-	-	-
-	-	1,890,000	1,475,000	1,350,000	1,735,000
665,746	694,796	684,528	-	52,220	79,067
1,195,000	1,430,000	1,735,000	2,020,000	2,295,000	2,560,000
560,540	666,854	873,966	1,073,937	1,267,012	1,453,429
53,485	55,624	59,903	64,182	68,461	72,739
<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>	<u>44,243,119</u>	<u>46,487,693</u>	<u>49,425,235</u>
(820,000)	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)
(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)
-	-	-	-	-	-
(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)
(3,235,000)	(3,300,000)	-	-	-	-
-	-	(500,000)	-	(350,000)	(700,000)
(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)
(560,540)	(666,854)	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)
(53,485)	(55,624)	(59,903)	(64,182)	(68,461)	(72,739)
<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>
<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>	<u>14,650,965</u>	<u>15,532,206</u>
<u>80,626,945</u>	<u>79,562,065</u>	<u>79,153,662</u>	<u>79,381,340</u>	<u>73,032,729</u>	<u>71,509,083</u>
<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>	<u>\$ 64,638,366</u>	<u>\$ 64,844,757</u>	<u>\$ 58,381,764</u>	<u>\$ 55,976,877</u>
85.08%	83.75%	81.66%	81.69%	79.94%	78.28%
<u>\$ 32,850,778</u>	<u>\$ 32,424,826</u>	<u>\$ 32,261,465</u>	<u>\$ 32,352,536</u>	<u>\$ 29,813,092</u>	<u>\$ 29,203,633</u>
39,059,771	42,127,274	42,563,397	44,243,119	46,487,693	49,425,235
(820,000)	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)
(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)
-	-	-	-	-	-
(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)
(3,235,000)	(3,300,000)	-	-	-	-
-	-	(500,000)	-	(350,000)	(700,000)
(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)
(560,540)	(666,854)	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)
(53,485)	(55,624)	(59,903)	(64,182)	(68,461)	(72,739)
<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>
<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>	<u>14,650,965</u>	<u>15,532,206</u>
<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>	<u>\$ 17,746,169</u>	<u>\$ 17,815,953</u>	<u>\$ 15,162,127</u>	<u>\$ 13,671,427</u>
63.39%	60.12%	55.01%	55.07%	50.86%	46.81%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Net Available Revenue:				
Gross Revenues (1)	\$ 3,825,739	\$ 3,772,390	\$ 3,663,709	\$ 3,565,797
Less:				
Operating Expenses (2)	1,820,721	1,967,368	1,938,113	1,805,741
Net Available Revenue	<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ 116,133	\$ 226,102	\$ 218,305
Interest	-	2,322	10,301	17,928
EPA Coverage	<u>-</u>	<u>15.24</u>	<u>7.30</u>	<u>7.45</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC Coverage	<u>468.57</u>	<u>421.83</u>	<u>403.27</u>	<u>411.32</u>
Total Debt Service:				
Principal	\$ 4,279	\$ 120,412	\$ 230,381	\$ 222,584
Interest	-	2,322	10,301	17,928
Total Coverage	<u>468.57</u>	<u>14.71</u>	<u>7.17</u>	<u>7.32</u>

(1) Includes investment income and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The OPWC loan was issued interest free.

(4) The EPA loan was paid in full during 2014.

Source: *Fairfield County Auditor's Office*

Table 15

2011	2010	2009	2008	2007	2006
\$ 3,531,317	\$ 3,410,013	\$ 3,254,360	\$ 3,243,856	\$ 3,125,034	\$ 3,154,316
1,889,978	1,665,860	2,204,221	1,984,057	2,092,687	1,716,500
<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>
\$ 106,314	\$ 207,112	\$ 199,971	\$ 193,075	\$ 186,417	\$ 179,990
11,803	29,122	36,263	43,158	49,817	56,243
13.90	7.38	4.45	5.33	4.37	6.09
\$ 2,139	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279
-	-	-	-	-	-
767.34	407.61	245.42	294.41	241.32	336.02
\$ 108,453	\$ 211,391	\$ 204,250	\$ 197,354	\$ 190,695	\$ 184,269
11,803	29,122	36,263	43,158	49,817	56,243
13.65	7.25	4.37	5.24	4.29	5.98

Fairfield County, Ohio

**PLEDGED REVENUE COVERAGE
SPECIAL ASSESSMENT BONDS
LAST TEN YEARS**

Table 16

Year	(3) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)				
2015	\$ 109,916	\$ 85,000	\$ 25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01
2010	111,403	60,000	56,688	0.95
2009	118,250	55,000	58,338	1.04
2008	129,791	55,000	59,850	1.13
2007	115,949	55,000	61,088	1.00
2006	118,495	55,000	62,188	1.01

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000.

(2) The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(3) Includes special assessments and interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 17

December 31, 2015

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,085	1	2.89%
Anchor Hocking	Manufacturing	1,150	2	1.60%
Pickerington Schools	Public School	1,074	3	1.49%
Fairfield County	Government	872	4	1.21%
Lancaster City Schools	Public School	720	5	1.00%
Southeastern Correctional Institution	Government Jail	472	6	0.66%
City of Lancaster	Government	422	7	0.59%
NIFCO	Manufacturing	419	8	0.58%
Canal Winchester Schools	Public School	395	9	0.54%
Ralston Foods/ConAgra	Manufacturing	341	10	0.47%
Total		<u>7,950</u>		<u>11.03%</u>
Total Employment Within County		<u>72,100</u>		

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

December 31, 2006

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,110	1	2.99%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,254	2	1.77%
Pickerington Schools	Public School	902	3	1.28%
Fairfield County	Government	833	4	1.18%
Kroger	Grocer	790	5	1.12%
Lancaster City Schools	Public School	586	6	0.83%
City of Lancaster	Government	472	7	0.67%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	450	8	0.64%
NIFCO America	Manufacturing	440	9	0.62%
Southeastern Correctional Institution	Correctional Institution	395	10	0.56%
Total		<u>8,232</u>		<u>11.66%</u>
Total Employment Within County		<u>70,600</u>		

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

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

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2015	151,408 a	\$ 4,254,413,392	\$ 28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 a	4,718,639,808	32,834	58,019 b	36.2 a
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

(1) Source: U.S. Census

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

(b) U.S. Census Bureau QuickFacts

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Ohio Association of Realtors for years 2006 through 2007 and the Fairfield County Auditor's Office for 2008 through 2015

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

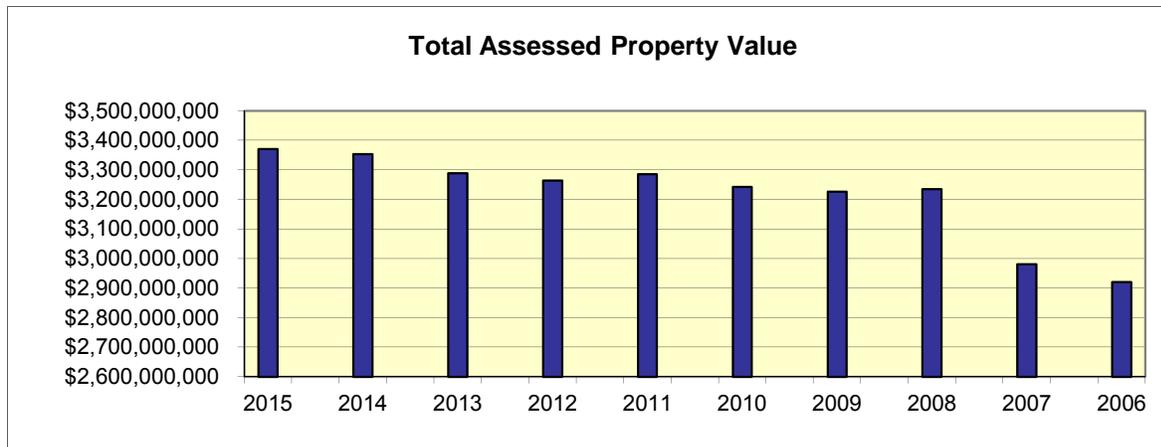
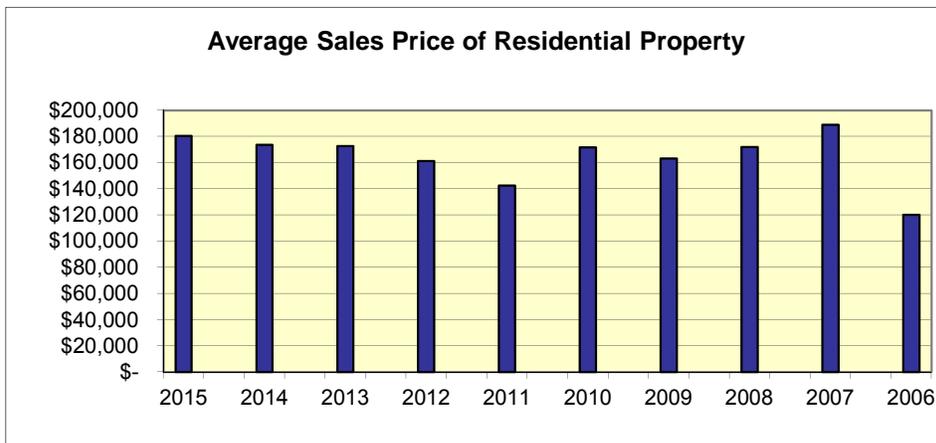


Table 18

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
25.9% b	24,773	4.30%	\$ 180,500	\$ 3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.90%	171,590	3,242,482,610
20.8 b	25,167	8.50%	163,100	3,226,146,470
20.8 b	24,825	5.70%	172,000	3,235,253,597
20.8 b	24,708	5.00%	188,857	2,981,309,174
20.8 b	24,568	4.70%	120,019	2,920,363,325



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	26	28	28	27	27
Auditor.....	36	33	33	32	30
Treasurer.....	8	8	8	9	8
Prosecutor.....	23	18	21	20	16
Board of Elections.....	14	14	14	14	13
Recorder.....	4	4	5	5	5
Total-Legislative and Executive.....	<u>111</u>	<u>105</u>	<u>109</u>	<u>107</u>	<u>99</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	14	14	15	15	15
Domestic Relations Court.....	10	10	9	9	9
Juvenile Court.....	19	16	21	21	23
Probate Court.....	7	7	6	7	6
Clerk of Courts.....	43	38	44	38	43
Municipal Court Clerk.....	0	0	0	0	0
Total-Judicial.....	<u>93</u>	<u>85</u>	<u>95</u>	<u>90</u>	<u>96</u>
<u>Public Safety</u>					
Emergency Management.....	4	3	4	3	3
Prosecutor-Victims of Crime.....	4	4	4	4	4
Common Pleas Court.....	8	8	5	5	5
Juvenile Court - Youth Services.....	7	5	9	10	10
Juvenile Probation.....	10	8	14	18	18
Coroner.....	5	5	5	4	3
Sheriff.....	147	141	142	142	133
Total-Public Safety.....	<u>185</u>	<u>174</u>	<u>183</u>	<u>186</u>	<u>176</u>
<u>Public Works</u>					
Engineer.....	56	57	57	57	57
Total-Public Works.....	<u>56</u>	<u>57</u>	<u>57</u>	<u>57</u>	<u>57</u>
<u>Health</u>					
Commissioners-Dog Adoption Center and Shelter.....	3	5	5	5	5
Developmental Disabilities.....	188	164	159	158	158
Mental Health.....	9	9	9	8	8
Total-Health.....	<u>200</u>	<u>178</u>	<u>173</u>	<u>171</u>	<u>171</u>
<u>Human Services</u>					
Veterans Services.....	15	13	12	13	13
Job and Family Services.....	191	183	178	178	173
Total-Human Services.....	<u>206</u>	<u>196</u>	<u>190</u>	<u>191</u>	<u>186</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	15	15	14	14	13
Fairfield County Water District.....	6	6	5	6	7
Total-Enterprise.....	<u>21</u>	<u>21</u>	<u>19</u>	<u>20</u>	<u>20</u>
Total Employees.....	<u>872</u>	<u>816</u>	<u>826</u>	<u>822</u>	<u>805</u>

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 19

2010	2009	2008	2007	2006
25	25	25	24	23
34	35	33	32	32
7	8	8	8	8
17	18	18	17	18
13	14	20	56	20
5	5	5	6	6
<u>101</u>	<u>105</u>	<u>109</u>	<u>143</u>	<u>107</u>
10	13	16	16	16
10	9	8	8	8
23	17	20	21	17
8	7	8	8	6
35	40	44	40	40
1	0	0	0	0
<u>87</u>	<u>86</u>	<u>96</u>	<u>93</u>	<u>87</u>
4	3	3	3	2
4	4	4	3	3
10	7	5	5	5
11	15	13	8	8
17	17	17	17	17
3	3	3	3	3
130	135	140	138	130
<u>179</u>	<u>184</u>	<u>185</u>	<u>177</u>	<u>168</u>
58	62	58	58	59
<u>58</u>	<u>62</u>	<u>58</u>	<u>58</u>	<u>59</u>
6	6	6	6	7
140	138	136	134	142
7	7	9	9	10
<u>153</u>	<u>151</u>	<u>151</u>	<u>149</u>	<u>159</u>
14	14	14	14	14
183	173	222	221	211
<u>197</u>	<u>187</u>	<u>236</u>	<u>235</u>	<u>225</u>
15	15	12	13	14
9	10	11	11	11
<u>24</u>	<u>25</u>	<u>23</u>	<u>24</u>	<u>25</u>
<u>799</u>	<u>800</u>	<u>858</u>	<u>879</u>	<u>830</u>

Fairfield County, Ohio

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

	2015	2014	2013	2012	2011
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,077	1,158	1,235	1,299	1,533
Number of meetings.....	59	54	62	58	57
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	29,965	27,639	23,180	27,454	24,808
Number of personal property returns.....	0	0	0	0	0
Number of exempt conveyances.....	1,826	1,826	1,820	1,709	1,651
Number of non-exempt conveyances.....	2,936	2,936	4,209	2,663	2,317
Number of parcels billed.....	69,854	69,854	69,796	67,560	67,033
Prosecutor.....					
Number of criminal cases.....	2,800	1,282	1,250	1,230	1,271
Board of Elections.....					
Registered voters.....	94,852	97,878	96,640	106,263	103,717
Actual voters last general election.....	43,712	41,414	21,248	72,547	49,360
Percentage of registered voters that voted.....	46.08%	42.31%	21.99%	68.27%	47.59%
Recorder.....					
Number of deeds recorded.....	4,775	4,506	4,480	4,256	4,575
Number of mortgages recorded.....	5,630	5,322	6,778	6,812	5,447
Number of military discharges recorded.....	623	30	28	30	31
Buildings and Grounds.....					
Number of commissioner owned buildings.....	33	33	34	33	32
Square footage of buildings.....	451,977	451,977	454,177	430,222	421,822
Data Processing.....					
Number of users served.....	954	993	965	950	950
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	822	888	1,017	1,359	1,323
Number of criminal cases filed.....	526	497	597	568	582
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	281	277	233	253	268
Number of complaints for divorce.....	387	355	368	160	383
Number of complaints to determine parentage.....	158	165	172	200	445
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	390	357	377	463	451
Number of traffic ticket cases.....	716	675	687	797	709
Number of abuse/neglect/dependency cases.....	171	133	344	224	305
Probate Court.....					
Number of marriage licenses issued.....	875	876	825	796	877
Number of civil cases filed.....	49	58	41	27	41
Number of estates filed.....	589	520	564	583	583
Number of guardianships filed.....	73	76	53	63	61
Clerk of Courts.....					
Number of civil cases filed.....	822	888	1,017	1,359	1,323
Number of criminal cases filed.....	526	497	597	568	582
Number of foreclosure cases filed.....	390	454	588	838	790

Table 20

2010	2009	2008	2007	2006
1,558	1,571	1,389	1,358	1,280
52	52	52	52	52
27,655	27,451	28,553	25,433	25,992
23	20	182	341	450
1,532	1,675	1,858	1,988	2,030
2,432	2,338	2,626	3,162	3,706
66,954	66,850	66,816	66,372	66,621
541	431	454	490	479
102,716	104,708	106,582	98,373	96,593
51,100	39,489	72,665	31,061	55,657
49.75%	37.71%	68.18%	31.57%	57.62%
3,826	3,834	4,301	5,010	5,907
5,960	6,464	5,915	8,094	10,673
36	19	30	63	43
32	33	33	33	34
421,822	442,923	442,923	704,979	704,979
803	246	293	279	170
2,436	2,440	2,393	2,375	2,111
701	649	713	711	665
266	282	244	252	273
365	382	352	575	603
214	243	272	308	344
480	535	654	666	670
806	837	838	1,021	1,031
286	269	319	265	215
835	767	815	840	822
56	35	77	33	49
534	566	587	563	539
71	72	59	76	73
1,591	1,687	1,598	1,597	1,355
541	431	454	491	484
963	1,017	961	905	755

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2015	2014	2013	2012	2011
Public Safety					
Emergency Management.....					
Number of emergency responses.....	9	9	7	5	5
Coroner.....					
Number of autopsies performed.....	40	26	36	27	21
Number of cases investigated.....	329	294	114	114	98
Sheriff.....					
Prisoners booked.....	4,529	4,407	3,369	2,643	4,904
Prisoners released.....	4,475	3,195	4,779	3,301	4,861
Number of citations issued.....	3,387	4,045	2,468	1,669	1,770
Number of court security hours.....	2,796	3,120	2,080	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	103	107	94	55	54
Engineer.....					
Miles of road resurfaced.....	6	12	9	8	8
Miles of road chip and seal coated.....	35	28	25	26	34
Number of bridges replaced/improved.....	3	1	7	3	6
Number of culverts built/replaced/improved.....	22	31	21	21	17
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	23,328	15,709	25,308	25,558	26,144
Number of kennel tags issued.....	47	514	418	418	922
Developmental Disabilities.....					
Number of students enrolled early intervention.....	150	166	171	177	142
Number of students enrolled preschool.....	13	10	17	29	16
Number of students enrolled school age.....	24	35	31	26	27
Number served by opportunity center and job fusion.....	214	252	242	229	222
Number served by Community Employment (1).....	124	124	0	0	0
Mental Health.....					
Client count adults.....	812	206	976	2,212	2,878
Client count youths.....	100	22	51	989	1,295
Human Services					
Veterans Services.....					
Number of clients served financially.....	661	460	349	514	529
Amount of benefits paid.....	\$615,262	\$466,164	\$240,794	\$105,614	\$376,717
Number of clients transported.....	1,486	1,253	1,278	1,248	1,385
Job and Family Services.....					
Average client count-food stamps.....	17,575	18,777	19,362	19,439	18,688
Medicaid caseload.....	33,056	32,416	25,453	18,734	22,342
Monthly average client count-worknet.....	1,255	1,250	1,629	2,495	2,792
Average client count-day care.....	940	987	1,734	1,006	1,466
Children's Services.....					
Monthly average child custody.....	156	174	176	169	179
Adoption finalizations.....	20	18	21	21	20
Total inquiries.....	5,054	4,660	4,409	4,842	4,946
Child Support Enforcement Agency.....					
Open child support cases.....	9,139	9,095	8,961	9,275	9,239
IV-D cases with support orders.....	7,767	8,572	8,225	8,329	7,778
Percentage collected.....	69.93%	68.93%	68.88%	69.88%	69.71%

(Continued)

Table 20

2010	2009	2008	2007	2006
2	4	12	9	6
27	41	19	24	16
102	86	93	78	77
4,667	4,534	4,473	4,156	4,318
4,667	4,507	4,405	4,209	4,240
1,551	910	1,620	893	1,078
2,080	2,080	2,080	2,080	2,080
52	48	47	54	71
16	13	11	5	8
38	39	37	23	33
6	6	3	4	6
9	19	23	27	26
26,136	25,296	25,414	24,251	23,406
966	888	1,015	669	935
223	212	103	102	88
27	23	23	19	22
32	32	37	32	35
175	197	197	225	186
0	0	0	0	0
2,998	2,806	1,683	1,663	2,563
1,157	1,088	739	604	1,214
623	526	705	541	558
\$422,380	\$430,381	\$458,391	\$373,356	\$349,102
1,424	1,143	1,544	1,248	1,297
18,736	16,077	11,022	9,765	9,506
22,139	20,339	17,148	15,980	15,809
2,320	2,752	2,027	1,480	1,491
1,702	1,497	1,438	1,311	1,155
145	146	182	217	190
12	21	37	26	29
4,960	5,197	5,043	4,410	3,785
9,587	9,551	8,345	8,828	8,306
7,444	7,810	6,680	6,486	7,757
69.93%	69.93%	71.64%	72.84%	71.59%

(continued)

Fairfield County, Ohio

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

	2015	2014	2013	2012	2011
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,300,000	2,240,000	2,226,000	2,043,780	2,713,000
Customer accounts.....	6,139	6,065	5,967	5,967	5,943
Water.....					
Average daily water treated (MGD).....	1,210,000	1,880,000	1,410,000	1,485,000	1,405,140
Customer accounts.....	5,484	5,409	5,232	5,232	5,203

Source: Fairfield County Departments

(Continued)

Table 20

2010	2009	2008	2007	2006
2,188,000	2,073,000	2,315,000	2,310,000	2,390,000
5,942	5,910	5,901	5,870	5,847
1,790,000	1,782,000	1,663,000	1,744,800	1,560,820
5,239	5,154	5,132	5,095	5,073

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2015	2014	2013	2012	2011	2010
General Government -Legislative and Executive						
Commissioners.....						
Administrative office space (square feet).....	2,493	2,493	2,493	2,493	2,493	2,493
Auditor.....						
Administrative office space (square feet).....	4,354	4,354	4,354	4,354	4,354	4,354
Treasurer.....						
Administrative office space (square feet).....	2,160	2,160	2,160	2,160	2,160	2,160
Prosecutor.....						
Administrative office space (square feet).....	7,952	7,952	7,952	7,952	7,952	7,952
Board of Elections.....						
Administrative office space (square feet).....	4,344	4,344	4,344	4,344	4,344	4,344
Recorder.....						
Administrative office space (square feet).....	2,112	2,112	2,112	2,112	2,112	2,112
Buildings and Grounds-Maintenance.....						
Administrative office space (square feet).....	11,900	11,900	11,900	11,900	11,900	11,900
Data Processing.....						
Administrative office space (square feet).....	864	864	864	864	864	864
General Government -Judicial						
Common Pleas Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Domestic Relations Court.....						
Number Of court rooms.....	3	3	3	3	3	3
Juvenile Court.....						
Number Of court rooms.....	2	2	2	2	2	2
Probate Court.....						
Number Of court rooms.....	1	1	1	1	1	1
Clerk of Courts.....						
Administrative office space legal (square feet).....	656	656	656	656	656	656
Administrative office space title (square feet).....	305	305	305	305	305	305
Public Safety						
Emergency Management.....						
Number of emergency response vehicles.....	5	5	5	4	4	4
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	0	1
Sheriff-Main Jail.....						
Jail capacity.....	26	26	26	26	26	26
Number of cruisers.....	36	36	39	39	39	39
Sheriff-MSMJ.....						
Jail capacity.....	61	61	61	61	61	61

Table 21

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	2	2	2
2	1	1	1
1	1	1	1
609	529	476	504
319	284	236	249
4	4	3	3
1	2	2	2
26	26	26	26
39	38	34	41
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2015	2014	2013	2012	2011	2010
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	363.33	363.33	362.021	362.021	362.021	361.661
Number of vehicles.....	64	64	64	61	61	56
Health						
Dog Adoption Center and Shelter.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	5	5	4	4	4	4
Board of Developmental Disabilities.....						
Number of busses.....	2	2	2	2	2	4
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	1	1	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	15	15	14	15	15	15
Child Support Enforcement Agency.....						
Number of vehicles.....	1	1	0	0	0	0
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	737,738	737,738	737,738	737,738	737,738	737,738
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	750,920	750,920	750,920	750,920	750,920	750,920

Source: Fairfield County Departments

(Continued)

Table 21

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
1	1	1	1
361.97 57	362.35 53	362.35 56	362.76 58
10,224 432 4	10,224 432 4	10,224 432 4	10,224 432 5
5 1 1	5 1 1	5 1 1	10 1 1
1	1	1	1
1,937 5	1,937 5	1,937 6	1,937 6
52,398	52,398	52,398	52,398
1	1	1	1
13	13	14	12
0	0	0	2
5 737,738	5 737,738	5 737,738	5 737,738
2 750,920	2 750,920	2 750,920	2 750,920

This page intentionally left blank.



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 9, 2016