

Dave Yost • Auditor of State

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

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FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
<i>Nutrition Cluster:</i>			
<i>Non-Cash Assistance (Food Distribution):</i>			
National School Lunch Program	56164	10.555	\$ 1,770
<i>Cash Assistance</i>			
National School Lunch Program	56164	10.555	9,249
Total Nutrition Cluster			<u>11,019</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	G-1415-11-5353	10.561	<u>635,544</u>
Total U.S. Department of Agriculture			<u>646,563</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Economic Adjustment Assistance Program	N/A	11.307	<u>562,231</u>
Total U.S. Department of Commerce			<u>562,231</u>
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Development Services Agency</i>			
Community Development Block Grant / State's Program	B-F-13-1AV-1 B-F-12-1AV-1 B-C-12-1AV-1	14.228	152,227 230,753 28,717
Total Community Development Block Grant Program			<u>411,697</u>
HOME Investment Partnerships Program	B-C-12-1AV-2	14.239	274,114
Total U.S. Department of Housing & Urban Development			<u>685,811</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Supervised Visitation, Safe Havens for Children	N/A	16.527	132,663
Harold Rogers Prescription Drug Monitoring Program	N/A	16.754	181,890
Second Chance Act Reentry Initiative	N/A	16.812	100,037
<i>Passed Through Ohio Attorney General:</i>			
Crime Victim Assistance Program	2014-VAGENE-346 2015-VOCA-10202513	16.575	79,079 35,257
Total Crime Victim Assistance Program			<u>114,336</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2012-JG-C01-6975 2013-JG-C01-6975 2012-JG-A01-6286 2013-JG-A01-6286 2009-JG-A0V-V6286	16.738	3,278 44,434 6,101 45,838 14,000
<i>Passed Through Supreme Court of Ohio</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2013-DG-E05-6013		<u>24,701</u>
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster:			<u>138,352</u>
Total U.S. Department of Justice			<u>667,278</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	
Adult Administration			\$ 16,745
Adult			238,109
OMJ Branding			7,580
Total WIA Adult Program			<u>262,434</u>
WIA Youth Activities Program	7323	17.259	
Youth Activities Administration			8,812
Youth			153,027
Total WIA Youth			<u>161,839</u>
WIA Dislocated Workers Formula Grant Program	7323	17.278	
Dislocated Worker Administration			16,746
Dislocated Worker			135,971
Total WIA Dislocated Workers			<u>152,717</u>
Total Workforce Investment Act Cluster			<u>576,990</u>
Total U.S. Department of Labor			<u>576,990</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Airport Improvement Program	N/A	20.106	14,312
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	PID 88405	20.205	330,007
	PID 84881		1,553
	PID 86129		162,577
	PID 84882		1,564
	PID 97050		12,000
	PID 95781		1,656
	PID 75143		67,135
Total Highway Planning & Construction Program			<u>576,492</u>
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	HM-HMP-0355-13-01-00	20.703	15,323
Total U.S. Department Transportation			<u>606,127</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education Grants to States Program	56164	84.027	23,024
Special Education Preschool Grants Program	56164	84.173	5,798
Total Special Education Cluster			<u>28,822</u>
<i>Passed Through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families Program	ODH-02310021HG0514	84.181	92,645
	ODH-02310021HG0615		92,983
Total Special Education - Grants for Infants and Families Program			<u>185,628</u>
<i>Passed Through Ohio Mental Health and Addiciton Services:</i>			
Race to the Top - Early Learning Challenge Program	99-0023-RTTT-C-14-1473	84.412	46,800
Total U.S. Department of Education			<u>261,250</u>

(Continued)

FAIRFIELD COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirement Payments Program	31-6400066	90.401	\$ 7,534
Total U.S. Department of Elections Assistance Commission			7,534
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Child Support Enforcement Demonstrations and Special Projects Program	N/A	93.601	77,637
<i>Passed Through National Association of County & City Health Officials:</i>			
Medical Reserve Corps Small Grant Program	5MRCSG101005-04	93.008	3,500
	SMRCSG101005-03		3,755
Total Medical Reserve Corps Small Grant Program			7,255
<i>Passed Through Ohio Mental Health and Addiciton Services:</i>			
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups Program	23-12384-SPFSIG-P-14-1176	93.243	82,365
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Promoting Safe & Stable Families Program	G-1415-11-5353	93.556	116,664
Temporary Assistance for Needy Families Program	G-1415-11-5353 7323	93.558	1,522,142
Total Temporary Assistance for Needy Families Program			87,662
			1,609,804
Child Support Enforcement Program	G-1415-11-5353	93.563	1,055,231
Child Care & Development Block Grant Program	G-1415-11-5353	93.575	189,873
Community-Based Child Abuse Prevention Grant Program	G-1415-11-5353	93.590	2,758
Children's Justice Grants to States Program	G-1415-11-5353	93.643	450
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities Grants to States Program	31-6400066	93.617	12,157
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Child Welfare Services State Grants Program	G-1415-11-5353	93.645	37,059
Foster Care_Title IV-E Program	G-1415-06-0201	93.658	894,710
	G-1415-11-5353		606,322
Total Foster Care_Title IV-E Program			1,501,032
Adoption Assistance Program	G-1415-11-5353	93.659	782,898
Social Services Block Grant Program	G-1415-11-5353	93.667	738,107
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant Program	31-6400066		59,018
<i>Passed Through Ohio Mental Health and Addiciton Services:</i>			
Social Services Block Grant Program	31-6400066		88,509
Total Social Services Block Grant Program			885,634
<i>Passed Through Ohio Department of Jobs & Family Services:</i>			
Chafee Foster Care Independence Program	G-1415-11-5353	93.674	106,472

(Continued)

FAIRFIELD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)**

Federal Grantor Pass Through Grantor (if applicable) Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medical Assistance Program	G-1415-11-5353	93.778	\$ 1,641,854
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	2300013		403,618
Total Medical Assistance Program			<u>2,045,472</u>
<i>Passed Through Ohio Mental Health and Addiciton Services:</i>			
Block Grants for Community Mental Health Services Program	31-6400066	93.958	49,551
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	<u>312,467</u>
Total U.S. Department of Health and Human Services			<u>8,874,779</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Emergency Management Performance Grants Program	EMW-2013-EP-00060-S01 Empg-2013-327 EMW-2014-EP-0064	97.042	59,880 12,512 <u>40,742</u>
Total Emergency Management Performance Grants Program			113,134
Homeland Security Grant Program	EMW-2011-SS-00070 EMW-2014-SS-00101-S01	97.067	360 <u>2,954</u>
Total Homeland Security Grant Program			3,314
Total U.S. Department of Homeland Security			<u>116,448</u>
Total Federal Awards Expenditures			<u>\$ 13,005,011</u>

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - FOOD DONATION PROGRAM

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

NOTE E - REVOLVING LOAN PROGRAMS

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

These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2014 is as follows:

Beginning Loans Receivable Balance as of January 1, 2014	\$124,861
New Loans Made	0
Loan Principle Payments	<u>(62,200)</u>
Ending Loans Receivable Balance as of December 31, 2014	<u>\$62,661</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2014	\$168,591
Administrative Costs Expended During 2014	2,002

The table above reports gross loans receivable. None of the loans receivable as of December 31, 2014 are deemed to be uncollectible.

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2014**

(Continued)

NOTE E - REVOLVING LOAN PROGRAMS (Continued)

Economic Development (EDA): The County has a RLF program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$562,231 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the business. Activity in the EDA revolving loan fund during 2014 is as follows:

Beginning Loans Receivable Balance as of January 1, 2014	\$300,456
New Loans Made	85,000
Loan Principle Payments	<u>(144,260)</u>
Ending Loans Receivable Balance as of December 31, 2014	<u>\$241,196</u>
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2014	\$513,978
Administrative Costs Expended During 2013	7,690

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2014, the County estimates \$57,996 to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2014, the County made allowable transfers of \$99,247 from the Child Care and Development Block Grant (93.575) program to Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$189,873 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 2014 and the amount transferred to the TANF program.

Child Care and Development Block Grant	\$ 289,120
Transfer to Temporary Assistance for Needy Families	<u>(99,247)</u>
Total Child Care and Development Block Grant	<u>\$ 189,873</u>



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, 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, 2014, 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 23, 2015. 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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2015



Dave Yost • Auditor of State

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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2014. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, 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, 2014.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the 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, 2014, 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 23, 2015. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2015

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2014

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under §.510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families (TANF) - CFDA #93.558; and Medical Assistance Program - CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$390,150 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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Fairfield County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2014
Issued by Jon A. Slater, Jr.
Fairfield County Auditor

About the Cover – Parks, Bridges, and Nature Preserves

Wahkeena Nature Preserve – *top left, top right, and middle right photos*

Wahkeena – a Native American word meaning *most beautiful*- is located on the edge of Hocking Hills. This nature preserve is dotted with ferns, wildflowers, and other native flora. The outdoor education area is used for nature study and is a preserve for birds and other wildlife. Wahkeena Nature Preserve is owned by the Ohio Historical Society and is managed by the Fairfield County Historical Parks.

Wahkeena has a full-time curator in residence, and the site regularly hosts hikes, classes, and seminars. Visitors may browse in the nature center (top right photo) or stroll through the forest, meadows, wetlands, and trails, identifying ferns, trees, and wildflowers the aid of the site's experienced naturalists.

Rock Mill and Rock Mill Covered bridge – *bottom left photo*

Rock Mill is Ohio's oldest and largest gristmill. The mill was built in 1824 and was powered by a 26' waterwheel weighing more than 8 tons. A dam 14' high was built causing the Hocking River to flow through a sluice carved in solid sandstone 30' long, 20' deep and 30" wide. Three smaller mills were constructed in the gorge beginning in 1799 that preceded the mill built on two sandstone cliffs. The mill operated continuously until 1905.

For nearly 100 years, Rock Mill sat vacant. In 2003, Rita and Bob Stebelton donated Rock Mill to the Fairfield County Historical Parks Commission. After an extensive archeological excavation, which included the discovery of Rock Mill's original mill stones, Historical Parks Director, David Fey, began making plans to completely restore the building. Through the combined resources of private donations, grants, and government funding, the Historical Parks Commission replaced the steel siding with white oak lap siding and reinstalled its thirty-six windows. When the Historical Parks passed its first levy in November 2011, construction to complete the exterior and to remodel more of the interior began in earnest. In March 2012, the metal ropes that once kept the mill from leaning further into the gorge were removed, allowing Rock Mill to stand on its own once again.

The Rock Mill Covered Bridge was built in 1901. The bridge utilizes a queen post truss for its main support and was rebuilt in 2004 using funds from Ohio Department of Transportation.

Mink Hollow Covered bridge – *middle photo*

Owned and maintained by the Fairfield County Historical Parks, the Mink Hollow Covered Bridge is located at Meister and Crooks Roads in Hocking Township. The Mink Hollow Bridge was built in 1887 and carried motorized traffic until it was bypassed in 1991. The bridge exhibits the multiple kingpost style of truss. Although diminutive by some standards at only 51 feet in length, the bridge boasts the longest official name of any covered bridge in the United States. Its official title is: "The Mink Hollow Covered Bridge in Oil Mill Hollow over Arney Run near Borchers' Mill"

Rising Park/Mount Pleasant – *bottom right and middle right photos*

Among the many municipal parks is Rising Park, surrounding Mt. Pleasant, a striking and picturesque rock formation rising abruptly almost 300 feet above the surrounding plain. The view from the top has been described as "sublime". Much Indian lore is attached to Mt. Pleasant and the surrounding country. Standing Stone was a well-known and famous landmark to the Indians, traders, explorers, and early settlers.

Mount Pleasant is part of Rising Park located in Lancaster, Ohio. This sandstone rock, used by the American Indians and settlers as an observation point and fortress, is 250 feet high and has 2 acres of flat top area. A trail leads to the top and expansive views out over the surrounding countryside greet the visitor. Depending on the day, you may see rock climbers ascending the sandstone face.

Photos are courtesy of the Fairfield County Historical Parks and Lancaster City Parks and Recreation Department.

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

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

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FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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Introductory Section



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Jon A. Slater, Jr.

210 East Main Street
Lancaster, Ohio 43130-3882

FAIRFIELD COUNTY AUDITOR

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

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, 2014. 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, 2014, 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.

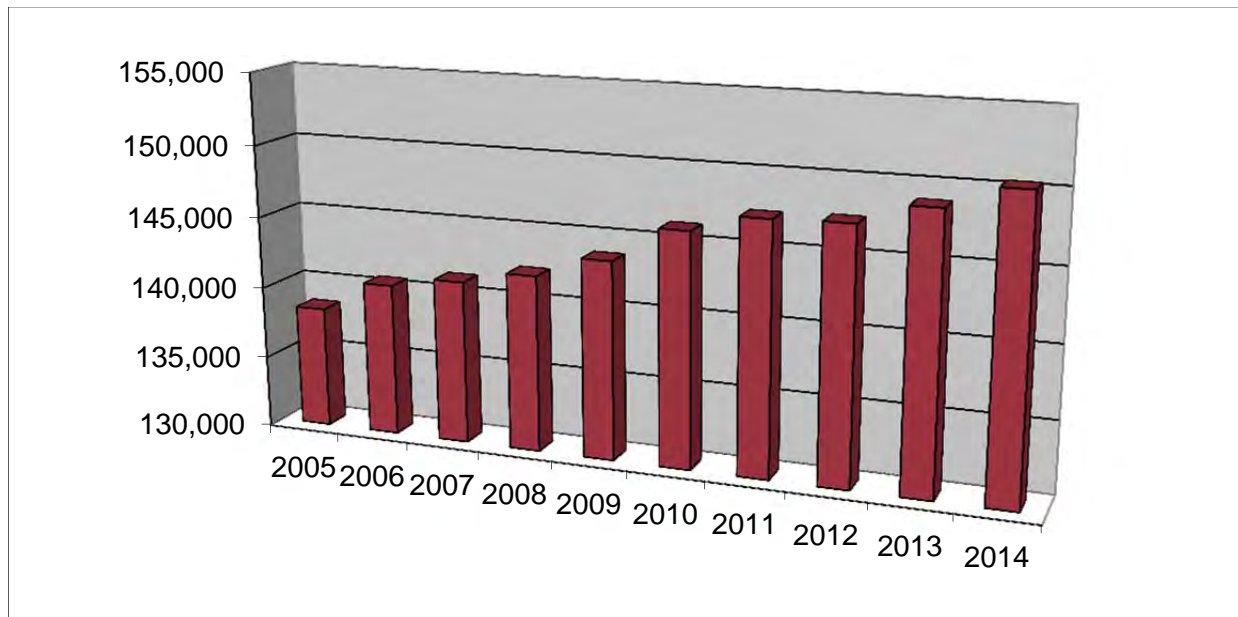
Management's Discussion and Analysis

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.

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, 150,381 people reside within the County's 506 square miles, an increase of 1.0 percent for the year and an increase of 8.6 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 38,854 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 x.

The County employs 819 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

In April 2014, Tractor Supply opened an approximately 23,500 square foot store in the former Big Bear building at 1710 E. Main Street. Tractor supply is based in Brentwood, Tennessee and has more than 1,245 stores in 48 states. Its customer base includes farmers, ranchers, horse owners as well as suburban and rural homeowners. The new store provided between 12 and 17 full-time and part-time workers.

Infinitely Outdoors, home of Kirkbride Landscaping and a landscape and garden supply retail store held its grand opening ribbon cutting-ceremony April 25, 2014. The retail store employs two full-time and one part-time worker.

Fairfield Homes, Incorporated, a developer of single family home and subdivisions, commercial construction, historic restorations, and multifamily housing, began construction of a \$2.8 million 26-unit high-end garden-style apartment complex with attached garages, known as Park Lane Apartments, in September 2014. The apartments will become available in the fall of 2015.

Phoenix Electrotek held a ribbon cutting on June 11, 2014. The new 30,000 square foot manufacturing facility in Rockmill Corporate Park in Lancaster represents a \$2 million investment. Electrotek will retain 28 employees and will be able to add additional employees in the new space when customer orders dictate the growth. The Canadian based company manufactures and distributes electronic wire, components, and cable assemblies.

Three new businesses opened their doors in 2014 at Canal Pointe Industrial Park in Canal Winchester. Lucky Bones, a service provider for dogs, invested \$500,000 in a new building and created 17 jobs. CAM Logistics, a supply chain solutions provider, opened a \$600,000 facility and has eight employees. REI Telecom, a leader in the electrical and telecommunications field, completed construction on \$960,000 facility, and brought 26 jobs to the Industrial Park.

Farm Credit Mid-America held a ribbon cutting ceremony on February 28, 2014. The Farm Credit Services began with nine employees and has the potential to grow to 26 employees. It will serve the agricultural industry in Fairfield and surrounding counties.

Retail development tends to follow the rooftops, and Fairfield County follows that axiom. Developers and retailers announced major projects to meet the growing demands for goods and services that are needed by Fairfield County's growing population. Big Sandy Furniture Store completed construction on a \$6 million, 50,000 square foot store on Memorial Drive in Lancaster. It held a grand opening and ribbon cutting April 11, 2014, announcing 40 new jobs. Several retail stores and a restaurant opened in 2014 on Memorial Drive. Sherwin Williams Paint Store relocated to a new facility and Aldi Foods built a new facility that opened December 2014. In August 2014, the new 10 screen Cinemark Theater opened near River Valley Mall. It employs 12 full time employees and between 40 to 60 part-time employees. Five Guys Hamburgers opened in October 2014 and employs approximately 40 people.

Downtown Lancaster endured a major road construction project in 2014. Main Street was closed for six weeks to allow for a complete resurfacing of the concrete. The \$5.4 million dollar project did not deter business development in the downtown. Four new restaurants opened their doors in 2014. Executive Chef J. M. Matos purchased the Olde Cottage restaurant, renovated the building, and opened it as Table One in July employing 13 people.

Fairfield County, Ohio

The Ale House 1890 completed a \$1.2 million renovation project by conjoining two old downtown buildings, and opened for business in July 2014. It employs 33 full-time and part-time employees. The Well, a natural foods restaurant opened their doors in March as a creative, family friendly destination, serving only vegetarian food and coffees. The owners of the famous “Jimmy Jawbreaker” opened a downtown pizza restaurant called Diamond Jim’s Pizza in March which employees 10 people.

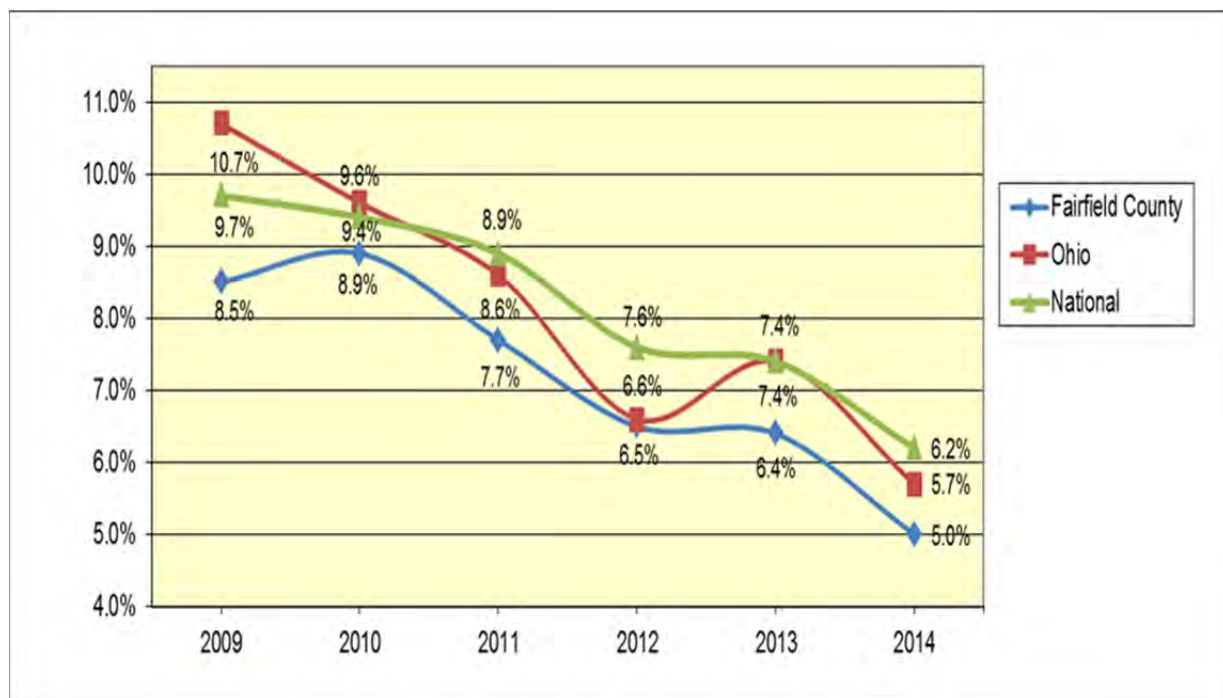
Kohl’s Pickerington store completed a renovation of the building, approximately 10,482 square feet of the interior and the eastern exterior elevation (front elevation). The construction/renovation has an approximate value of \$1,130,000. Kemba Financial Credit Union completed a new 3,157 square foot facility with a value of approximately \$750,000. Heartland Bank moved into a renovated building that was formally the Fortune Law Office. The 2,663 square foot space required major renovations which resulted in approximately \$250,000 in remodeling costs. The Heartland Bank employs five people. The Sherman Center (formerly known as the Brookview Village Shopping Center) has gone through a renovation of the west elevation (front elevation) of the 49,900 square foot shopping center. The cost of the renovation was approximately \$500,000.

While approximately 61 percent of Ohio’s 88 counties experienced negative population growth in 2014, Fairfield County’s population grew to 150,381, an increase of 1,514 people, ranking it fourth in population growth from 2013 to 2014 in the State of Ohio.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 1.9 percent between 2010 and 2014. Fairfield County’s growth rate of 2.7 percent is the sixth highest among Ohio’s 88 counties. Delaware County in Central Ohio leads the State in annual population growth with an 8.0 percent average between 2010 and 2014.

At 5.0 percent, Fairfield County’s 2014 unemployment rate is lower than the 6.4 percent annual rate in 2013. The County’s rate is lower than the State and national averages of 5.7 and 6.2 respectively.

**Unemployment Rates for 2009-2014
(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.

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. 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 created 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 2014, 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.

During 2014, the County Commissioners selected the architect for the planning and design of the new public safety 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 cost between \$30-\$35 million and will be financed with the issuance of \$29.5 million in bonds issued in January 2015 and \$5.8 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 is expected to begin August 2015 with a late 2016 or early 2017 opening. 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 5 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.

In 2014, the County Commissioners established a written conduit debt and debt management policy. This 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 \$3.9 million has been loaned to support 85 projects, resulting in a total investment in the County of over \$24.9 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, 2014, four Enterprise Zone agreements were active representing more than \$9.9 million in investments and an increase in payroll of \$1,318,865 from 2013. The projects have created 181 employment positions and retained 430 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. Since its inception, the Alliance has helped bring in \$224.5 million in investments with 32 projects and the creation of 2,254 jobs.

The Alliance completed several key marketing projects in 2014. It revamped its web site to a new word press version, produced a palm size brochure, erected billboards along US Route 33, and produced an Advertorial that appeared in *Columbus Business First*, focusing on Growth and Opportunity. In September 2014, the Alliance received a \$5,000 Local Economic Advancement Program (LEAP) grant awarded by AEP Ohio. The grant will help Fairfield 33 Development Alliance with certification of Lancaster industrial sites and will support economic development efforts in Fairfield County.

The Alliance continues its strategic marketing approach, targeting industries and identifying regions for outreach. The Alliance continues to market to the food processing, advanced manufacturing, and medical device industries. It continues to market the prestigious Ady-Austin "Certified Sites" of approximately 137 developable areas located within Rock Mill Industrial Park and 31.4 acres of property at the Canal Pointe Industry and Commerce Park. Rock Mill and Canal Pointe represent two of only three Ady-Austin certified sites in Ohio and a limited number nationwide. Meeting strict standards regarding all aspects of ownership, property, transportation, utility, workforce, community, and environmental issues, Rock Mill and Canal Pointe are pre-qualified and ready for immediate development. By having the Alliance, the community has been placed in the forefront for business attraction opportunities and local officials have been given the resources to reach out for opportunities not previously available to the area.

During 2014, the Fairfield County Land Reutilization Corporation was awarded a \$642,500 Neighborhood Initiative Program reimbursable grant. There were no expenditures made related to the grant in 2014 and consequently, no receivable existed as of December 31, 2014. The Neighborhood Initiative Program is a program of the Ohio Hardest Hit fund Project. The funds will be 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 2015.

Fairfield County was awarded a \$400,000 Community Housing Improvement Program (CHIP) grant during 2014 from the Ohio Development Services Agency, Office of Community Development. The CHIP assists low and moderate income homeowners residing in the County outside of the city limits of Lancaster with home repairs and rehabilitation that help ensure the health and safety of occupants and preserve the area's affordable housing.

In February 2014, the Ohio Development Services Agency awarded an interest free, ten-year loan for \$500,000 to Fairfield County to assist in an efficiency and collaboration project known as the Advanced Innovative Management System (AIMS). The loan was not activated as of December 31, 2014, due to no expenditures occurring during 2014; therefore, no drawdowns were requested. Fairfield County is partnering with the Fairfield County Historical Parks Commission, Soil and Water Conservation District, Regional Planning Commission, Fairfield Department of Health, Fairfield, Hocking, Licking, and Perry Multi-County Detention District, and the City of Lancaster, in a management system and data imaging project to improve efficiency of the accounting process for the six political subdivisions. In 2013, a feasibility study was conducted for the Advanced Innovative Management System project with a grant in the amount of \$96,688 which was received in 2013.

In July 2014, the Ohio Controlling Board awarded \$17.1 million in Straight A Funds within Fairfield County. The Straight A Fund encourages innovation in classrooms while emphasizing collaboration with partners for greater efficiency. In the awards coming to Fairfield County, The Fairfield County Educational Service Center (ESC) was the lead partner. The ESC will collaborate with local public school districts including Lancaster City School District, Pickerington Local School District, Eastland-Fairfield Career and Technical Schools, Fairfield County Board of Developmental Disabilities, and Fairfield County Juvenile and Probate Court to promote identified initiatives.

In June 2014, the County Auditor entered into a multi-year contract with Woolpert, Incorporated, to be performed in conjunction with the Ohio Statewide Imagery Program (OSIP): CSP#0A1078. This project is broken down with yearly deliverables for each of the next five years. By the end of each year, the County will receive new countywide digital color orthoimagery of varying resolutions. In addition, several new countywide products including LiDAR at 0.7 meter spacing meeting the United States Geological Survey (USGS) QL2 specifications, two foot contours, land cover, and Current Agricultural Use Valuation (CAUV) crop type delineation features over the course of the contract. This \$869,609 project began in June 2014 and will continue through 2018.

In May 2014, Fairfield County received a Fatherhood Achievement Award for two programs, No Kidding Ohio and Visitation Center by the Ohio Practitioners' Network for Fathers and Families. No Kidding Ohio is a peer to peer approach to provide youth with knowledge about the realities of being a teen parent. No Kidding Ohio empowers teen parents to become productive adults and positive role models for their peers and children. The Visitation Center provides supervised visitation and monitored exchanges to families who are affected by divorce, separation, domestic violence, incarceration, substance abuse, mental health, or other concerns. The mission is to provide a safe, home-like environment for parents to see their children and build healthy parent-child relationships.

In June 2014, five of Ohio's 88 counties were honored with Achievement Awards by the National Association of Counties (NACo) for implementing innovative practices to better serve area residents. Fairfield County was awarded for its program to improve transparency and develop communication strategies for stakeholders. The Achievement Award was given in the category of County Administration and Management. The County's website was upgraded. The assessment of the website in terms of the "Sunshine Review" by advocates improved from a D- to an A-. In addition, the response time for public records requests improved. A majority of requests are now answered within one day.

The Fairfield County Geographical Information Systems (GIS) department submitted the Fairfield County Plat Directory into the Map Gallery Competition and received the First Place Award in the Small format category at the 2014 Ohio GIS Conference. The creation of the plat directory was a collaborative effort between the Fairfield County Soil and Water Conservation District and the GIS department. One of the most important enhancements from prior versions is the ability to keep the plat directory up to date once it was created. This makes it easier to export out a new file which can be sent to the printer in very little time, a process that previously could take months. Another advantage is the multiple ways the directory can be viewed. Over the years, the Plat Directory has always been very popular with residents of Fairfield County.

The implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings was completed in 2014. The project has generated savings of \$75,398 as of December 31, 2014 which is \$8,350 above projected savings.

The County's state-of-the-art financial management information system, MUNIS, was upgraded to a newer web based version during 2014. The upgrade included enhancements to several financial modules and productivity tools. 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, 2013. This was the twenty-fifth 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 2013 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the thirteenth 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.

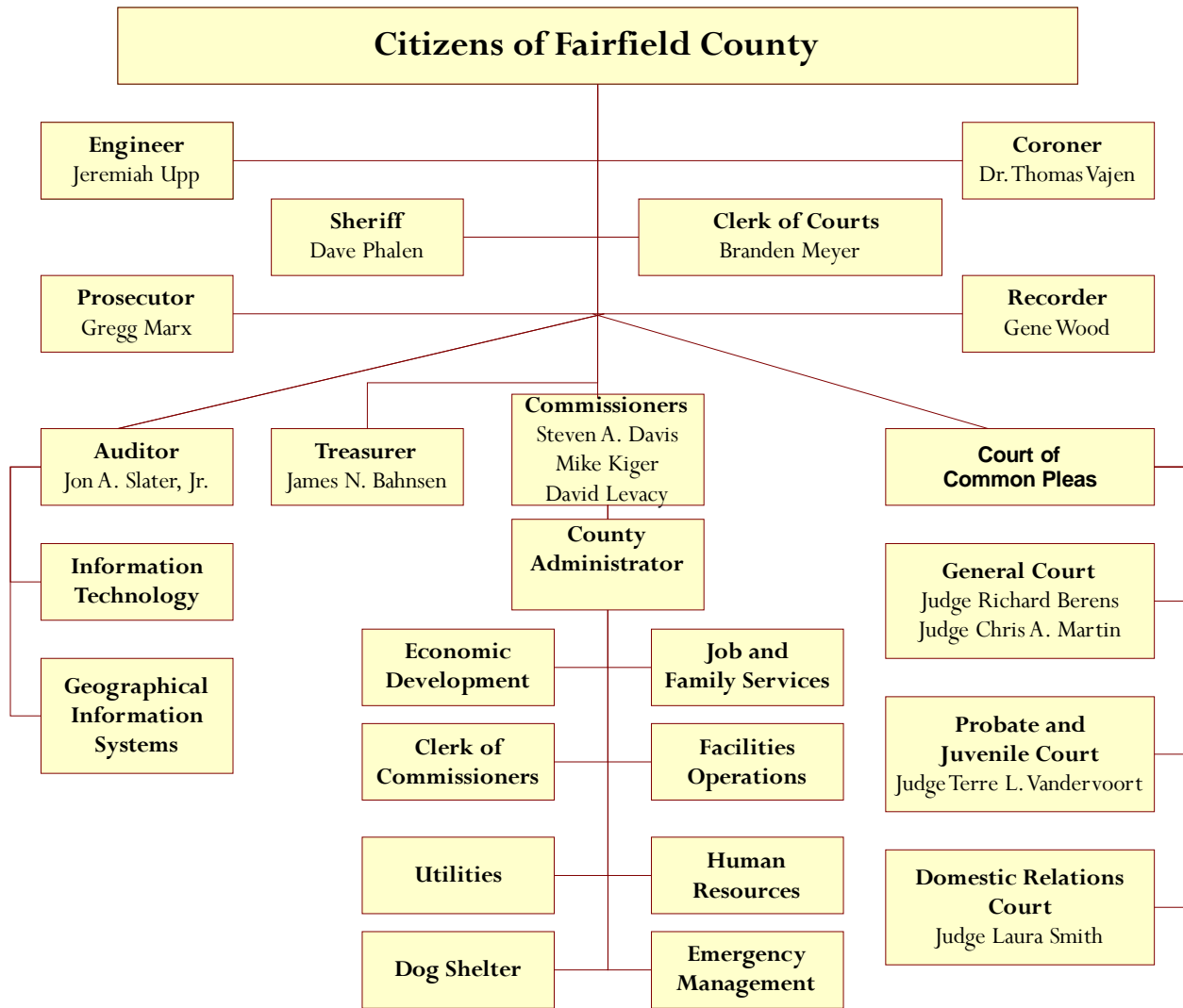
Respectfully submitted,

A handwritten signature in cursive script that reads "Jon A. Slater, Jr." The signature is written in black ink and is positioned above the printed name.

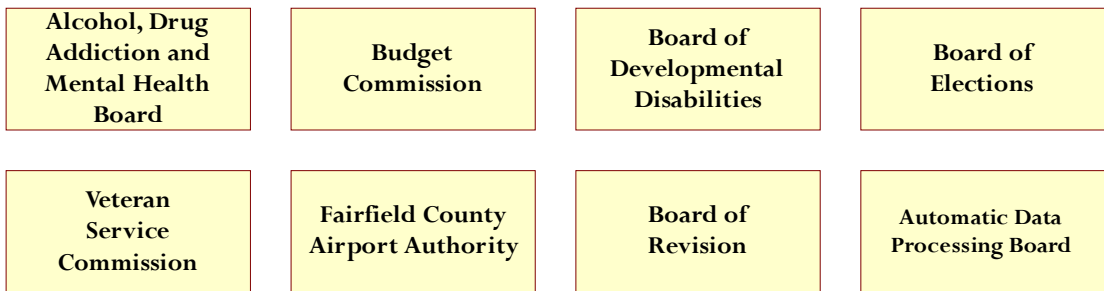
Jon A. Slater, Jr.

June 23, 2015

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2014



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
December 31, 2014

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.....	Bob Clark
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog 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, 2013

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is written in a cursive style with a prominent 'J' and 'E'.

Executive Director/CEO

Financial Section



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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2014, 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 represent 0.20 percent, 1.41 percent, and 5.83 percent, respectively, of the assets, net position, and revenues of 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other 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 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.

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, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Service, Motor Vehicle, Developmental Disabilities, and Alcohol, Drug Addiction, and Mental Health Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, 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 we 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 in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 23, 2015

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(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, 2014. 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 2014 are as follows:

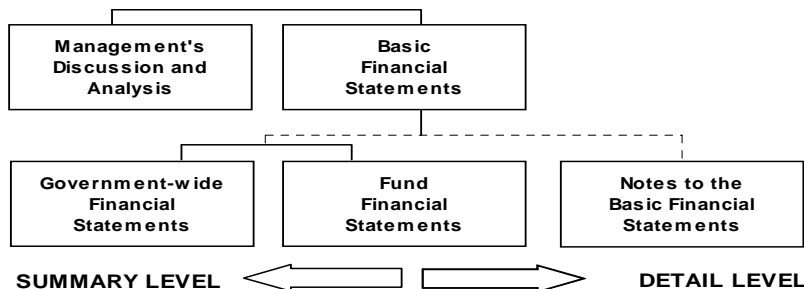
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2014, by \$278,995,921 (net position). Of this amount, \$34,913,325 was the unrestricted net position portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net position increased by 1.1 percent, or \$3,134,296 from the total net position at the beginning of the year 2014.
- At the end of the current year, the County's governmental activities reported total net position of \$232,616,052 an increase of \$901,085 from the prior year. Of this amount, \$24,690,068 is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$19,099,537 which represents a 3.7 percent increase from the prior year, and represents 54.3 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$3,035,654 or 8.2 percent, during the current year.

Overview of the Financial Statements

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

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

**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, 2014
 (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 units	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, 2014
(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 20 through 23 of this report, are divided into three categories as follows.

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

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

Fund Financial Statements

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

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

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

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

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

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

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

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

Notes to the Basic Financial Statements — The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 43 through 93 of this report.

Government-wide Financial Analysis

During 2014, as shown in the table below, the combined net position of the County's primary government increased \$3,134,296 or 1.1 percent. Net position reported for governmental activities increased \$901,085 or 0.4 percent and business-type activities increased \$2,233,211 or 5.1 percent.

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

Primary Government
Statement of Net Position
As of December 31, 2014, with comparatives as of December 31, 2013

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Assets:						
Current and Other						
Noncurrent Assets	\$ 108,528,389	\$ 107,587,880	\$ 10,976,401	\$ 10,030,811	\$ 119,504,790	\$ 117,618,691
Capital Assets	174,534,444	175,045,091	53,701,809	54,146,496	228,236,253	229,191,587
Total Assets	<u>283,062,833</u>	<u>282,632,971</u>	<u>64,678,210</u>	<u>64,177,307</u>	<u>347,741,043</u>	<u>346,810,278</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	844,538	952,032	1,151,959	1,275,921	1,996,497	2,227,953
Liabilities:						
Current and						
Other Liabilities	6,942,525	7,468,352	591,972	795,489	7,534,497	8,263,841
Noncurrent Liabilities	19,271,052	20,610,385	18,858,328	20,511,081	38,129,380	41,121,466
Total Liabilities	<u>26,213,577</u>	<u>28,078,737</u>	<u>19,450,300</u>	<u>21,306,570</u>	<u>45,663,877</u>	<u>49,385,307</u>
Deferred Inflows of Resources						
Property Taxes	25,077,742	23,791,299	-	-	25,077,742	23,791,299
Net Position:						
Net Investment in Capital Assets	161,056,531	162,713,111	36,156,612	35,078,394	197,213,143	197,791,505
Restricted	46,869,453	50,236,666	-	-	46,869,453	50,236,666
Unrestricted	24,690,068	18,765,190	10,223,257	9,068,264	34,913,325	27,833,454
Total Net Position	<u>\$ 232,616,052</u>	<u>\$ 231,714,967</u>	<u>\$ 46,379,869</u>	<u>\$ 44,146,658</u>	<u>\$ 278,995,921</u>	<u>\$ 275,861,625</u>

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

At December 31, 2014, 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 \$197,213,143. 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 \$930,765. For governmental activities, the \$940,509 increase in current and other noncurrent assets is primarily due to increases in cash and cash equivalents, sales taxes receivables, and property taxes receivables which were offset by decreases in intergovernmental receivables and special assessments receivables. Cash and cash equivalents increased \$818,137 primarily due to increases in charges for services, permissive real property transfer taxes, and sales taxes which were offset by decreases in unrestricted intergovernmental revenues, capital grant revenues, and other revenues. The increase in cash and cash equivalents was also offset by the increase in expenses due to the energy conservation project for which bond proceeds were received during 2013. Sales taxes receivables increased \$432,272 due to improvement in the local economy. Property taxes receivables increased \$257,906 due a slight increase in the County's assessed valuation of real estate property. Intergovernmental receivables decreased \$476,676 due to decreases in funding from federal and State grant sources. Special assessments receivables decreased \$106,970 due to the pay-off of special assessments within the County and no additional assessments. Decreases in liabilities for governmental activities are due primarily to decreases in contracts payable and outstanding debt. There was no additional debt issued during 2014. Contracts payable decreased due to less construction related activity at 2014 year-end.

The \$945,590 increase in business type activities current and other noncurrent assets is primarily due to an increase in cash and cash equivalents of \$824,326 and cash and cash equivalents in segregated accounts of \$139,343. The increase in cash and cash equivalents is mainly attributed to an increase in charges for services from customers, a decrease in debt service requirements, and revenues exceeding expenses. The decrease in total liabilities of \$1,856,270 is mainly due to a decrease in overall outstanding debt.

The decrease in capital assets for governmental type and business type activities was due primarily to the current year's depreciation exceeding the current year's capital asset additions in 2014.

Restricted net position was \$46,869,453 and unrestricted net position was \$34,913,325. Net position is restricted when constraints on the use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2014, and a comparative analysis with the year ended December 31, 2013.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Primary Government - Statement of Activities
For the year ended December 31, 2014, with comparatives for the year ended December 31, 2013

	Governmental Activities		Business-type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for Services	\$ 19,764,037	\$ 17,551,713	\$ 6,906,415	\$ 6,656,987	\$ 26,670,452	\$ 24,208,700
Operating Grants, Contributions, and Interest	31,289,996	31,297,106	-	-	31,289,996	31,297,106
Capital Grants, Contributions, and Interest	1,009,845	1,820,696	1,853,405	565,920	2,863,250	2,386,616
Total Program Revenues ...	<u>52,063,878</u>	<u>50,669,515</u>	<u>8,759,820</u>	<u>7,222,907</u>	<u>60,823,698</u>	<u>57,892,422</u>
General Revenues:						
Property Taxes	22,364,933	23,228,219	-	-	22,364,933	23,228,219
Permissive Real Property Transfer Taxes	1,505,420	1,298,789	-	-	1,505,420	1,298,789
Lodging Taxes	207,593	192,927	-	-	207,593	192,927
Sales Taxes	19,617,691	18,626,082	-	-	19,617,691	18,626,082
Intergovernmental	3,966,446	4,041,008	-	-	3,966,446	4,041,008
Unrestricted Interest	376,617	396,788	23,264	13,326	399,881	410,114
Unrestricted Contributions	9,824	-	-	-	9,824	-
Gain on Sale of Capital Assets .	-	-	-	938	-	938
Other	1,021,599	1,455,540	22,374	29,549	1,043,973	1,485,089
Total General Revenues	<u>49,070,123</u>	<u>49,239,353</u>	<u>45,638</u>	<u>43,813</u>	<u>49,115,761</u>	<u>49,283,166</u>
Total Revenues	<u>101,134,001</u>	<u>99,908,868</u>	<u>8,805,458</u>	<u>7,266,720</u>	<u>109,939,459</u>	<u>107,175,588</u>
Expenses:						
General Government:						
Legislative and Executive	13,242,260	13,246,648	-	-	13,242,260	13,246,648
Intergovernmental	1,675,531	1,574,482	-	-	1,675,531	1,574,482
Judicial	6,587,813	6,910,643	-	-	6,587,813	6,910,643
Public Safety	17,489,204	17,294,959	-	-	17,489,204	17,294,959
Intergovernmental	236,049	225,248	-	-	236,049	225,248
Public Works	12,034,342	12,142,546	-	-	12,034,342	12,142,546
Health	22,294,998	20,795,110	-	-	22,294,998	20,795,110
Human Services	24,504,924	22,065,507	-	-	24,504,924	22,065,507
Urban Redevelopment and Housing	854,375	1,124,125	-	-	854,375	1,124,125
Intergovernmental	321,851	376,227	-	-	321,851	376,227
Transportation	353,261	461,912	-	-	353,261	461,912
Interest and Fiscal Charges	638,308	611,684	-	-	638,308	611,684
Sewer System	-	-	3,316,387	3,310,519	3,316,387	3,310,519
Water System	-	-	2,895,013	2,707,090	2,895,013	2,707,090
Airport Fuel Operations	-	-	360,847	381,829	360,847	381,829
Total Expenses	<u>100,232,916</u>	<u>96,829,091</u>	<u>6,572,247</u>	<u>6,399,438</u>	<u>106,805,163</u>	<u>103,228,529</u>
Increase in Net Position	901,085	3,079,777	2,233,211	867,282	3,134,296	3,947,059
Net Position - Beginning of Year.....	<u>231,714,967</u>	<u>228,635,190</u>	<u>44,146,658</u>	<u>43,279,376</u>	<u>275,861,625</u>	<u>271,914,566</u>
Net Position - End of Year.....	<u>\$ 232,616,052</u>	<u>\$ 231,714,967</u>	<u>\$ 46,379,869</u>	<u>\$ 44,146,658</u>	<u>\$ 278,995,921</u>	<u>\$ 275,861,625</u>

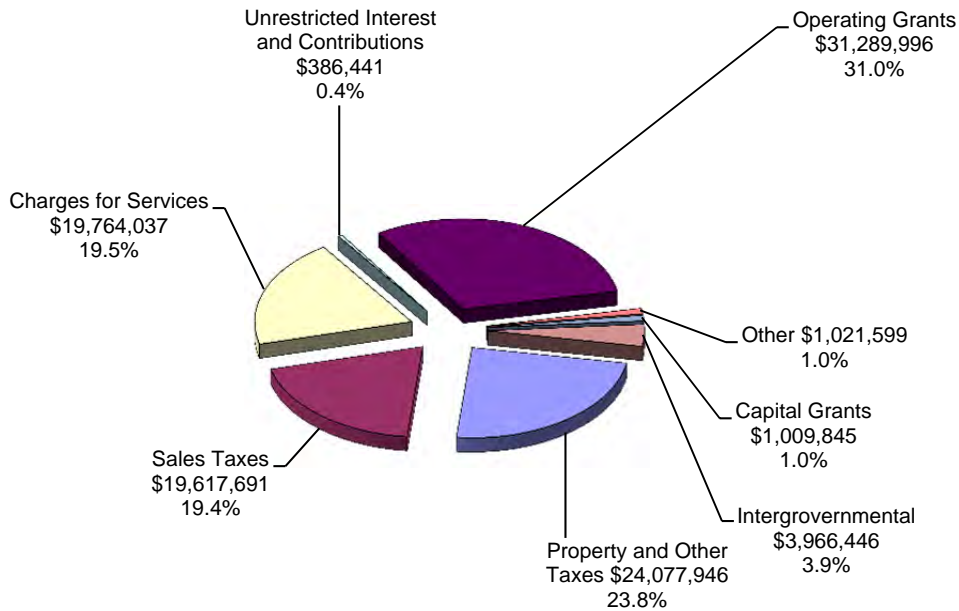
Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2014
 (Unaudited)

Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 32 percent of total governmental revenues, with taxes providing 43 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Operating grants, capital grants, contributions, and restricted interest revenues in 2014 were \$32,299,841. The decrease in capital grants, contributions, and interest is due mainly to the County receiving less State and federal grants used for airport construction projects and to improve targeted road and bridges in the amount of \$527,441 and \$1,246,172 in 2013, and \$186,660 and \$823,185 in 2014, respectively. Property, permissive real property transfer, and lodging taxes revenues were \$24,077,946 (23.8 percent of total governmental revenues) while sales taxes were \$19,617,691 (19.4 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined together, provided 75.1 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 some improvement in the economy.

The County received \$19,764,037 or 19.5 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Revenues by Source – Governmental Activities



Human services activities utilized \$24,504,924 or 24.4 percent of total expenses. The County's health services activities accounted for \$22,294,998 or 22.2 percent of total expenses. The human services reflects the highest increase in expenses due to increases in charges for services and slight increases in State and federal grants providing human service programs to County residents. Health services experienced the second highest increase in expenses due to slight increases in charges for services and reliance on fund balances in providing services.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$48,169,038.

Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2014

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	\$ 13,242,260	\$ 5,281,267	39.88%	5.27%
Intergovernmental	1,675,531	1,675,531	100.00%	1.67%
Judicial	6,587,813	3,928,616	59.63%	3.92%
Public safety	17,489,204	13,888,760	79.41%	13.86%
Intergovernmental	236,049	29,785	12.62%	0.03%
Public works	12,034,342	3,616,430	30.05%	3.61%
Health	22,294,998	12,661,271	56.79%	12.63%
Human services	24,504,924	6,360,569	25.96%	6.35%
Urban redevelopment and housing	854,375	(294,344)	(34.45%)	(0.29%)
Intergovernmental	321,851	321,851	100.00%	0.32%
Transportation	353,261	60,994	17.27%	0.06%
Interest and fiscal charges	638,308	638,308	100.00%	0.64%
Total expenses	<u>\$100,232,916</u>	<u>\$ 48,169,038</u>		<u>48.06%</u>

Business-type Activities

The net position for business-type activities increased from 2013 by 5.1 percent. The increase is mainly attributed to an increase in capital contributions and charges for services which were offset by slight increases in expenses. The major revenue source was charges for services in the amount of \$6,906,415.

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, 2014, the County's governmental funds reported combined ending fund balances of \$61,199,752, an increase of \$1,710,935 in comparison with the prior year balances. \$8,920,693 of this amount constitutes unassigned fund balance, which includes all spendable amounts available at the County's discretion that are not contained in the other fund balance classifications. The remainder is nonspendable, restricted, committed, or assigned. For additional information on fund balance reserves, see Note 2 Section R and Note 24 to the basic financial statements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

General Fund

The General Fund is the primary operating fund of the County. At the end of 2014, unassigned fund balance was \$10,257,108 while total fund balance was \$19,099,537. 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 29.1 percent to total General Fund expenditures, while total fund balance represents 54.3 percent of General Fund expenditures.

The fund balance of the County's General Fund increased by \$674,676 during the current fiscal year compared to a \$648,489 decrease in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased approximately \$1,076,463 from the prior year while General Fund expenditures increased \$1,265,367 from the prior year. The largest increases in revenues were in sales taxes, permissive real property transfer taxes, charges for services, and intergovernmental. These increases are primarily due to improvement in the local economy which resulted in increases in sales tax revenue, increases in the number of real property and manufactured home conveyances, increases in fees charged for building department inspections and geographical information system services, and increase in casino revenue, respectively. These increases were offset by a decrease in other revenue which was due to an airport easement royalty received during 2013 that did not reoccur in 2014. The largest increases in expenditures were to legislative and executive, judicial, and public safety. The increase in legislative and executive was primarily due to an inception of a capital lease in the amount of \$432,788. The General Fund also had an inception of a capital lease in judicial in the amount of \$19,821. Legislative and executive, judicial, and public safety all experienced increases in salaries and fringe benefits for 2014. Judicial also had an increase in contract services for the public defender department due to larger caseloads.
- Other financing sources (uses) increased by \$1,512,069 primarily due to decreases in transfers out of \$1,110,665.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2014 was \$216,827 compared to prior year of \$537,314. Revenues increased \$1,714,455 mainly due to increases in charges for services. Expenditures increased by \$1,747,282 which is a direct result of increases in charges for services. Other financing sources (uses) increased by \$73,186. The reason for the increase in charges for services and increase in expenditures is due to the increase in clients served from 2013 to 2014. The net change in fund balance for 2014 was a decrease of \$320,487.

The fund balance of the Motor Vehicle Fund at December 31, 2014 is \$4,466,757, a slight decrease of \$103,043 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues by \$85,343 and a net change of (\$17,700) in other financing sources (uses). The net decrease of expenditures exceeding revenues is primarily due to increases in permissive motor vehicle license tax and 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) increased from the prior year primarily due to an increase in inception of capital lease and a decrease in transfers out to finance retirement of debt which were offset by a decrease in funding allocations received from the General Fund during 2014.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

The fund balance of the Developmental Disabilities Fund at year-end is \$7,316,811, a decrease of \$1,863,262 or 20.3 percent, from the previous year. The decrease in fund balance was primarily due to expenditures exceeding revenues by \$1,828,234 and a net change of (\$35,028) in other financing sources (uses). The largest increase in revenue is reflected in charges for services in the amount of \$26,835. Expenditures increased \$690,102 which was primarily in the area of contract services. Other financing sources (uses) increased from the prior year mainly to a decrease in transfers out to finance capital improvements.

The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2014, is \$3,420,096, which is an increase of \$634,682 from 2013. The increase in fund balance was due mainly to an increase in charges for services in the amount of \$58,528. Expenditures increased \$642,028 due to increases in contract services due to increased services provided. Although revenues decreased and expenditures increased; however, revenues were still adequate to provide for the increase in 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, had an increase in net position of \$1,773,972 and \$454,568, respectively. The increase in the Sewer Fund can be primarily attributed to an increase in operating revenues and capital contributions and a decrease in non-operating expenses, interest and fiscal charges, which were offset by an increase in operating expenses. The increase in operating expenses is due to increases in personal services, fringe benefits, and materials and supplies which were offset by a decrease in contractual services. The increase in the Water Fund is mainly due to an increase in operating revenues and capital contributions which were offset by increases in operating expenses primarily in the areas of contractual services and material and supplies and decreases in non-operating expenses, interest and fiscal charges. The increase in capital contributions for the Sewer and Water Funds is due to increases in contributions from developers. In 2013, there were no contributions from developers; during 2014 contributions from developers were in the amount of \$1,014,570 in the Sewer Fund and \$305,540 in the Water Fund.

General Fund Budgetary Highlights

The County made a few revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in an increase from the original budget of 0.06 percent or \$28,689. The legislative and executive and other program expenses reflect the largest increases in appropriations and were offset by a decrease in appropriations for transfers out. The \$222,796 increase in legislative and executive was primarily due to increases in contractual services and capital outlay in the maintenance and operation department in the amount of \$134,132, increases in personal services and fringe benefits in the prosecuting attorney's department in the amount of \$79,000, and increases in contractual services and capital outlay in the human resources department in the amount of \$64,676. The increases were offset primarily by a decrease in contractual services in the auditor department in the amount of \$62,422. Actual expenditures were less than the final budgeted expenditures by \$2,080,323 due to general government legislative and executive of \$847,254, public safety of \$523,456, human services of \$338,676, and judicial of \$241,613.

The County's budgeted revenues, including other financing sources, increased by 11.3 percent primarily due to increases in sales taxes of \$2,390,000, taxes of \$679,000, charges for services of \$578,423, and intergovernmental of \$396,532. Actual revenues, excluding other financing sources, exceeded the final budget by \$2,340,293 primarily due to charges for services, sales taxes, intergovernmental, other, and interest of \$1,075,753, \$395,419, \$261,734, \$201,169, and \$175,205, respectively.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2014, reflects a fund balance of \$13,988,461 which is \$8,971,115 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2014, and December 31, 2013, the County had invested \$228,236,253 and \$229,191,587, net of accumulated depreciation of \$152,091,120 and \$144,057,921, respectively, in a broad range of capital assets, as shown below:

Capital Assets, Net of Depreciation
As of December 31, 2014, with comparatives as of December 31, 2013

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Land	\$ 5,481,262	\$ 5,507,452	\$ 2,237,414	\$ 2,237,414	\$ 7,718,676	\$ 7,744,866
Construction in Progress	1,190,543	1,228,059	550,871	496,632	1,741,414	1,724,691
Buildings and Improvements .	25,352,182	24,026,101	13,608,765	14,300,800	38,960,947	38,326,901
Improvements Other Than						
Buildings	2,671,992	2,879,395	-	-	2,671,992	2,879,395
Equipment	2,748,244	2,166,409	170,882	206,840	2,919,126	2,373,249
Furniture and Fixtures	191,939	227,691	-	-	191,939	227,691
Infrastructure	135,444,711	137,627,749	37,081,982	36,840,862	172,526,693	174,468,611
Vehicles	1,453,571	1,382,235	51,895	63,948	1,505,466	1,446,183
Total Capital Assets, Net ...	<u>\$ 174,534,444</u>	<u>\$ 175,045,091</u>	<u>\$ 53,701,809</u>	<u>\$ 54,146,496</u>	<u>\$ 228,236,253</u>	<u>\$ 229,191,587</u>

For additional information on capital assets, see Note 9 to the basic financial statements.

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$955,334 or 0.42 percent (a 0.29 percent decrease for governmental activities and a 0.82 percent decrease for business-type activities). As further detailed in Note 15 of the notes to the basic financial statements, the County had \$2,352,245 in construction commitments.

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

As of December 31, 2014, and December 31, 2013, the County had total debt of \$34,191,665 and \$37,227,319, respectively, as shown in the table below.

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2014, with comparatives for December 31, 2013

	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Special Assessment	\$ 969,180	\$ 1,054,684	\$ -	\$ -	\$ 969,180	\$ 1,054,684
Bonds.....						
General Obligation Bonds...	13,751,381	15,301,384	15,632,220	17,096,355	29,383,601	32,397,739
Recovery Zone Bonds.....			2,995,000	3,075,000	2,995,000	3,075,000
Long-Term Loans.....	-	-	40,648	161,060	40,648	161,060
Capital Leases.....	779,768	508,914	23,468	29,922	803,236	538,836
	<u>\$ 15,500,329</u>	<u>\$ 16,864,982</u>	<u>\$ 18,691,336</u>	<u>\$ 20,362,337</u>	<u>\$ 34,191,665</u>	<u>\$ 37,227,319</u>

For additional information on debt, see Note 16 to the basic financial statements.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

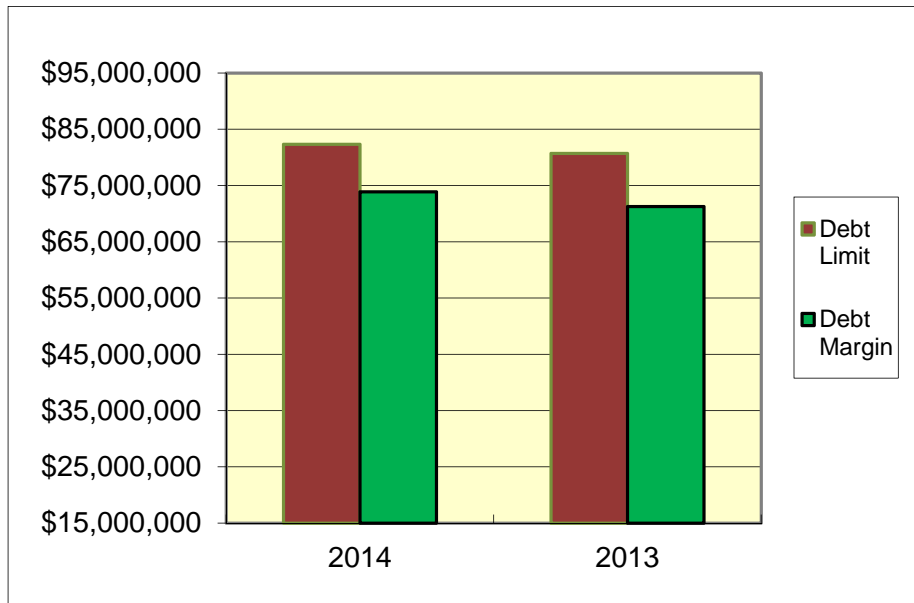
During 2014, the County repaid \$120,412 in long-term loans, paid down general obligation bonds including premiums and discounts by \$3,014,138, paid down business-type recovery zone economic development bonds by \$80,000, and paid down special assessment debt including premiums by \$85,504. Capital lease balances increased \$264,400 due to additions to capital leases during 2014. The County had inceptions of capital leases in the amount of \$654,499 and paid down capital leases by \$390,099. The total decrease in the County's debt obligations for the current year was 8.2 percent (a 8.1 percent decrease for governmental activities and a 8.2 percent decrease for business-type activities).

On December 2, 2014, 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 \$73,903,738 for 2014 and \$71,286,209 for 2013. This is the additional amount of debt the County could issue. The debt margin increased \$2,617,529 from 2013 to 2014 due to a decrease in overall debt outstanding. The County's overall legal debt limit was \$82,324,974 for 2014 and \$80,729,181 for 2013.

Legal Debt Margin



The County's total unvoted legal debt margin at December 31, 2014, is approximately \$25.1 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 2014 to \$3.4 billion from the prior year of \$3.3 billion. Sales tax revenues are projected to grow due to steady growth and quick access to the County. Local government and casino revenues are expected to remain fairly constant in 2015.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

The various economic factors were considered in the preparation of the County's 2014 budget and will be considered in the preparation of future budgets. With the slight increase in health insurance premiums of 0.7 percent, and the small increase in salary and benefits, excluding union and bargaining employees and elected officials in 2014, the Commissioners took a conservative budget approach for the General Fund in 2014 by allowing no increases for department allocations and other operating expenses. The 2015 General Fund budget was adopted at \$41.5 million allowing an increase in health insurance premiums of 6.1 percent and employee pay increases that were consistent with those in 2014. 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 \$2 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

Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2014 - Primary Government

June 30, 2014 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 58,503,748	\$ 9,034,731	\$ 67,538,479	\$ -
Cash and Cash Equivalents				
in Segregated Accounts	136,627	649,948	786,575	146,153
Segregated Investments.....	-	-	-	232,635
Sales Taxes Receivable	5,363,934	-	5,363,934	-
Internal Balances.....	(3,898)	3,898	-	-
Inventory Held for Resale	-	45,241	45,241	-
Materials and Supplies Inventory	593,809	19,536	613,345	12,694
Permissive Motor Vehicle License				
Tax Receivable	128,393	-	128,393	-
Accrued Interest Receivable	107,352	12,345	119,697	-
Intergovernmental Receivable	13,240,815	20,750	13,261,565	-
Prepaid Items	300,908	9,657	310,565	2,476
Accounts Receivable	807,124	1,172,653	1,979,777	37,215
External Party Receivable	57,805	-	57,805	-
Lodging Taxes Receivable	47,844	-	47,844	-
Property Taxes Receivable	26,280,556	-	26,280,556	-
Loans Receivable	303,857	-	303,857	-
Special Assessments Receivable	957,885	7,642	965,527	-
Investment in Joint Venture	1,701,630	-	1,701,630	-
Capital Assets not Being Depreciated	6,671,805	2,788,285	9,460,090	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	167,862,639	50,913,524	218,776,163	42,234
Total Assets	283,062,833	64,678,210	347,741,043	473,407
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	\$ 844,538	\$ 1,151,959	\$ 1,996,497	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2014 - Primary Government

June 30, 2014 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable	\$ 1,623,258	\$ 52,853	\$ 1,676,111	\$ 21,061
Matured Compensated Absences Payable.....	5,661	-	5,661	-
Matured Capital Leases Payable.....	2,187	-	2,187	-
Matured Interest Payable.....	665	-	665	-
Intergovernmental Payable.....	2,074,423	61,840	2,136,263	-
Accounts Payable.....	2,700,282	209,057	2,909,339	9,855
External Party Payable.....	5,204	-	5,204	-
Contracts Payable.....	392,745	5,818	398,563	-
Retainage Payable.....	87,954	-	87,954	-
Accrued Interest Payable.....	50,146	54,978	105,124	-
Customer Deposits Payable.....	-	207,426	207,426	-
Long-Term Liabilities:				
Due Within One Year	3,705,311	1,491,234	5,196,545	-
Due In More Than One Year	15,565,741	17,367,094	32,932,835	-
Total Liabilities	<u>26,213,577</u>	<u>19,450,300</u>	<u>45,663,877</u>	<u>89,986</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations	<u>25,077,742</u>	-	<u>25,077,742</u>	-
NET POSITION				
Net Investment in Capital Assets.....	161,056,531	36,156,612	197,213,143	42,234
Restricted for:				
Capital Projects.....	940,425	-	940,425	-
Debt Service.....	610,240	-	610,240	-
Other Purposes.....	3,752,703	-	3,752,703	-
Real Estate Assessment and Delinquencies.....	5,307,820	-	5,307,820	-
Road, Bridge, and Culvert Projects.....	7,274,665	-	7,274,665	-
Ditch Maintenance.....	1,945,731	-	1,945,731	-
Developmental Disabilities.....	8,193,233	-	8,193,233	-
Mental Health.....	4,240,990	-	4,240,990	-
Children Services and Children's Trust.....	2,469,833	-	2,469,833	-
Child, Adult, and Senior Protective Services.....	4,325,915	-	4,325,915	-
Child Support Enforcement.....	1,501,467	-	1,501,467	-
Juvenile Court Services.....	2,273,380	-	2,273,380	-
Dog and Kennel Services.....	629,524	-	629,524	-
Wireless 9-1-1 Services.....	337,343	-	337,343	-
Youth Services.....	426,004	-	426,004	-
Community Development Block Grant.....	1,094,500	-	1,094,500	-
Economic Development Assistance.....	756,361	-	756,361	-
Court Computer Services.....	789,319	-	789,319	-
Unrestricted.....	<u>24,690,068</u>	<u>10,223,257</u>	<u>34,913,325</u>	<u>341,187</u>
Total Net Position.....	<u>\$ 232,616,052</u>	<u>\$ 46,379,869</u>	<u>\$ 278,995,921</u>	<u>\$ 383,421</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, 2014 - Primary Government

For the Year Ended June 30, 2014 - 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	\$ 13,242,260	\$ 7,871,335	\$ 89,658	\$ -	\$ (5,281,267)
Intergovernmental	1,675,531	-	-	-	(1,675,531)
Judicial	6,587,813	1,215,905	1,443,292	-	(3,928,616)
Public Safety	17,489,204	2,146,720	1,453,724	-	(13,888,760)
Intergovernmental	236,049	-	206,264	-	(29,785)
Public Works	12,034,342	1,858,134	5,736,593	823,185	(3,616,430)
Health	22,294,998	1,523,741	8,109,986	-	(12,661,271)
Human Services	24,504,924	5,039,498	13,104,857	-	(6,360,569)
Urban Redevelopment and					
Housing	854,375	3,097	1,145,622	-	294,344
Intergovernmental	321,851	-	-	-	(321,851)
Transportation	353,261	105,607	-	186,660	(60,994)
Interest and Fiscal Charges	638,308	-	-	-	(638,308)
Total Governmental Activities	<u>100,232,916</u>	<u>19,764,037</u>	<u>31,289,996</u>	<u>1,009,845</u>	<u>(48,169,038)</u>
Business-Type Activities:					
Sewer	3,316,387	3,742,711	-	1,317,969	1,744,293
Water	2,895,013	2,798,186	-	535,436	438,609
Airport Fuel Operations	360,847	365,518	-	-	4,671
Total Business-Type Activities	<u>6,572,247</u>	<u>6,906,415</u>	<u>-</u>	<u>1,853,405</u>	<u>2,187,573</u>
Total Primary Government.....	<u>\$ 106,805,163</u>	<u>\$ 26,670,452</u>	<u>\$ 31,289,996</u>	<u>\$ 2,863,250</u>	<u>\$ (45,981,465)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	<u>\$ 1,473,787</u>	<u>\$ 513,349</u>	<u>\$ 13,072</u>	<u>\$ -</u>	<u>\$ (947,366)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2014 - Primary Government

For the Year Ended June 30, 2014 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Position:				
Net (Expense) Revenue	\$ (48,169,038)	\$ 2,187,573	\$ (45,981,465)	\$ (947,366)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 7,369,626	\$ -	\$ 7,369,626	\$ -
Public Works	1,251,901	-	1,251,901	-
Health	9,562,314	-	9,562,314	-
Human Services	4,181,092	-	4,181,092	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,505,420	-	1,505,420	-
Lodging Tax Levied for Public Works	207,593	-	207,593	-
Sales Taxes Levied for				
General Purposes	19,617,691	-	19,617,691	-
Grants and Entitlements not				
Restricted to Specific Programs.....	3,966,446	-	3,966,446	-
Unrestricted Interest	376,617	23,264	399,881	42,165
Unrestricted Contributions	9,824	-	9,824	-
Gain on Sale of Capital Assets	-	-	-	5,406
In-Kind Contributions	-	-	-	900,596
Other	1,021,599	22,374	1,043,973	-
Total General Revenues.....	49,070,123	45,638	49,115,761	948,167
Increase in Net Position.....	901,085	2,233,211	3,134,296	801
Net Position Beginning of Year.....	231,714,967	44,146,658	275,861,625	382,620
Net Position End of Year.....	\$ 232,616,052	\$ 46,379,869	\$ 278,995,921	\$ 383,421

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2014

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 13,824,451	\$ 995,975	\$ 3,403,137
Cash and Cash Equivalents in Segregated Accounts.....	136,627	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	105,277	-	-
Receivables:			
Property Taxes	8,640,772	-	-
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	128,393
Sales Taxes	5,363,934	-	-
Accounts	567,444	16,571	6,441
Interfund	2,691,287	114,794	15,439
External Party	55,352	-	-
Special Assessments	-	-	-
Accrued Interest	105,986	-	-
Loans	-	-	-
Intergovernmental	2,384,352	462,360	2,817,321
Materials and Supplies Inventory.....	87,528	3,512	476,008
Prepaid Items.....	236,066	10,795	15,346
Total Assets.....	<u>\$ 34,199,076</u>	<u>\$ 1,604,007</u>	<u>\$ 6,862,085</u>
LIABILITIES			
Accounts Payable.....	\$ 944,309	\$ 256,603	\$ 63,351
Contracts Payable.....	44,386	-	32,785
Accrued Wages and Benefits Payable.....	729,608	288,630	136,766
Matured Compensated Absences Payable.....	-	-	5,215
Retainage Payable.....	-	-	3,336
Interfund Payable.....	12,105	207,310	20,756
External Party Payable.....	-	-	-
Intergovernmental Payable.....	678,082	169,452	165,531
Matured Interest Payable.....	262	403	-
Matured Capital Leases Payable.....	540	1,647	-
Total Liabilities.....	<u>2,409,292</u>	<u>924,045</u>	<u>427,740</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	8,243,422	-	-
Unavailable Revenue.....	4,446,825	463,135	1,967,588
Total Deferred Inflows of Resources.....	<u>12,690,247</u>	<u>463,135</u>	<u>1,967,588</u>
FUND BALANCES			
Nonspendable.....	2,389,391	14,307	491,354
Restricted.....	-	202,520	3,975,403
Committed.....	378,895	-	-
Assigned.....	6,074,143	-	-
Unassigned (Deficit).....	10,257,108	-	-
Total Fund Balances	<u>19,099,537</u>	<u>216,827</u>	<u>4,466,757</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 34,199,076</u>	<u>\$ 1,604,007</u>	<u>\$ 6,862,085</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Nonmajor Governmental Funds	Totals
\$ 8,140,547	\$ 3,558,640	\$ 28,134,924	\$ 58,057,674
-	-	-	136,627
-	-	340,797	446,074
8,755,074	2,337,260	6,547,450	26,280,556
-	-	47,844	47,844
-	-	-	128,393
-	-	-	5,363,934
42,517	50,674	123,477	807,124
-	-	8,793	2,830,313
-	2,453	-	57,805
-	-	957,885	957,885
-	-	1,366	107,352
-	-	303,857	303,857
1,780,999	920,359	4,875,424	13,240,815
26,761	-	-	593,809
1,780	5,341	31,580	300,908
<u>\$ 18,747,678</u>	<u>\$ 6,874,727</u>	<u>\$ 41,373,397</u>	<u>\$ 109,660,970</u>
\$ 435,830	\$ 301,013	\$ 699,176	\$ 2,700,282
-	-	315,574	392,745
279,103	22,387	166,764	1,623,258
-	-	446	5,661
-	-	84,618	87,954
3,669	2,388	2,587,983	2,834,211
130	3,899	1,175	5,204
814,720	15,357	231,281	2,074,423
-	-	-	665
-	-	-	2,187
<u>1,533,452</u>	<u>345,044</u>	<u>4,087,017</u>	<u>9,726,590</u>
8,349,161	2,230,232	6,254,927	25,077,742
1,548,254	879,355	4,351,729	13,656,886
<u>9,897,415</u>	<u>3,109,587</u>	<u>10,606,656</u>	<u>38,734,628</u>
28,541	5,341	372,377	3,301,311
7,288,270	3,414,755	22,204,127	37,085,075
-	-	5,212,625	5,591,520
-	-	227,010	6,301,153
-	-	(1,336,415)	8,920,693
<u>7,316,811</u>	<u>3,420,096</u>	<u>26,679,724</u>	<u>61,199,752</u>
<u>\$ 18,747,678</u>	<u>\$ 6,874,727</u>	<u>\$ 41,373,397</u>	<u>\$ 109,660,970</u>

Fairfield County, Ohio

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

December 31, 2014

Total Fund Balances for Governmental Funds.....		\$ 61,199,752
<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.		174,534,444
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,701,630
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	1,202,814	
Sales Taxes	2,089,303	
Charges for Services	229,304	
Licenses and Permits	168	
Fines and Forfeitures	329,360	
Intergovernmental	8,553,631	
Special Assessments	957,885	
Accrued Interest	60,307	
Reimbursements	234,114	
	<u>13,656,886</u>	
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(50,146)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		844,538
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	(969,180)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(3,011,845)	
Refunding Bonds Payable and Unamortized Premiums	(10,739,536)	
Compensated Absences Payable	(3,770,723)	
Capital Leases Payable	(779,768)	
	<u>(19,271,052)</u>	
Net Position of Governmental Activities		<u><u>\$ 232,616,052</u></u>

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

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Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property Taxes.....	\$ 7,705,447	\$ -	\$ -
Permissive Real Property Transfer Taxes.....	1,505,420	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	19,522,179	-	-
Charges for Services.....	6,972,242	4,520,015	123,125
Licenses and Permits.....	26,336	-	-
Permissive Motor Vehicle License Tax.....	-	-	1,608,738
Fines and Forfeitures.....	115,962	-	58,580
Intergovernmental.....	4,901,420	6,116,224	5,454,062
Special Assessments.....	-	-	-
Interest.....	327,987	-	-
Rent.....	180,221	-	-
Donations.....	9,824	-	-
Other.....	458,413	219,134	83,950
Total Revenues.....	<u>41,725,451</u>	<u>10,855,373</u>	<u>7,328,455</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	11,475,094	-	-
Judicial	5,024,952	-	-
Public Safety	14,977,672	-	-
Public Works	-	-	7,360,703
Health	669,571	-	-
Human Services	891,853	11,539,347	-
Urban Redevelopment and Housing	-	-	-
Transportation	150,124	-	-
Intergovernmental.....	1,675,531	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	297,820	18,130	49,219
Interest and Fiscal Charges	26,671	5,095	3,876
Total Expenditures.....	<u>35,189,288</u>	<u>11,562,572</u>	<u>7,413,798</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,536,163</u>	<u>(707,199)</u>	<u>(85,343)</u>
OTHER FINANCING SOURCES (USES)			
Sale of Capital Assets.....	2,037	2,250	32,000
Inception of Capital Lease.....	452,609	69,134	132,756
Transfers In.....	878	315,328	80,000
Transfers Out.....	(6,317,011)	-	(262,456)
Total Other Financing Sources (Uses).....	<u>(5,861,487)</u>	<u>386,712</u>	<u>(17,700)</u>
Net Change in Fund Balances.....	674,676	(320,487)	(103,043)
Fund Balances Beginning of Year.....	<u>18,424,861</u>	<u>537,314</u>	<u>4,569,800</u>
Fund Balances End of Year.....	<u>\$ 19,099,537</u>	<u>\$ 216,827</u>	<u>\$ 4,466,757</u>

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

Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Nonmajor Governmental Funds	Totals
\$ 7,750,924	\$ 2,073,602	\$ 5,863,497	\$ 23,393,470
-	-	-	1,505,420
-	-	207,593	207,593
-	-	-	19,522,179
808,354	141,806	3,880,072	16,445,614
-	-	512,623	538,959
-	-	-	1,608,738
-	-	240,562	415,104
5,956,935	2,348,127	11,785,123	36,561,891
-	-	179,540	179,540
-	-	78,609	406,596
1,010	13,680	489,559	684,470
13,690	935	85,835	110,284
84,275	19,187	129,611	994,570
<u>14,615,188</u>	<u>4,597,337</u>	<u>23,452,624</u>	<u>102,574,428</u>
-	-	1,764,939	13,240,033
-	-	1,479,159	6,504,111
-	-	2,418,258	17,395,930
-	-	1,318,514	8,679,217
16,423,800	3,962,655	1,073,231	22,129,257
-	-	11,904,268	24,335,468
-	-	854,375	854,375
-	-	-	150,124
-	-	557,900	2,233,431
-	-	3,482,161	3,482,161
16,891	-	1,591,585	1,973,645
2,731	-	541,505	579,878
<u>16,443,422</u>	<u>3,962,655</u>	<u>26,985,895</u>	<u>101,557,630</u>
<u>(1,828,234)</u>	<u>634,682</u>	<u>(3,533,271)</u>	<u>1,016,798</u>
3,351	-	-	39,638
-	-	-	654,499
-	-	6,383,933	6,780,139
<u>(38,379)</u>	<u>-</u>	<u>(162,293)</u>	<u>(6,780,139)</u>
<u>(35,028)</u>	<u>-</u>	<u>6,221,640</u>	<u>694,137</u>
(1,863,262)	634,682	2,688,369	1,710,935
<u>9,180,073</u>	<u>2,785,414</u>	<u>23,991,355</u>	<u>59,488,817</u>
<u>\$ 7,316,811</u>	<u>\$ 3,420,096</u>	<u>\$ 26,679,724</u>	<u>\$ 61,199,752</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, 2014

Net Change in Fund Balances - Total Governmental Funds..... \$ 1,710,935

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

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

Capital Asset Additions	7,541,915	
Capital Contributions	41,674	
Current Year Depreciation	<u>(7,687,405)</u>	(103,816)

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	(39,638)	
Loss on Disposal of Capital Assets	<u>(367,193)</u>	(406,831)

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

Property Taxes	(1,028,537)	
Sales Taxes	95,512	
Charges for Services	23,340	
Licenses and Permits	(210)	
Fines and Forfeitures	(24,548)	
Intergovernmental	(454,302)	
Special Assessments	(106,970)	
Interest	45,759	
Donations	(17,500)	
Other	<u>27,029</u>	(1,440,427)

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

(94,172)

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	80,000	
General Obligation Bonds	295,000	
Advance Refunding Bonds	1,215,000	
Capital Leases	<u>383,645</u>	\$ 1,973,645

(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, 2014

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	3,557	
Amortization on Premium of Special Assessment Bonds	5,504	
Amortization on Premium of General Obligation Bonds	4,122	
Amortization on Premium of Refunding Bonds	36,337	
Amortization on Discount of General Obligation Bonds	(456)	(58,430)
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		(654,499)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Intergovernmental Payable	1,001	
Compensated Absences Payable	(26,321)	(25,320)
Change in Net Position of Governmental Activities.....		\$ 901,085

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,011,200	\$ 7,690,200	\$ 7,763,252	\$ 73,052
Permissive Real Property Transfer Taxes.....	1,200,000	1,458,000	1,499,395	41,395
Sales Taxes.....	16,400,000	18,790,000	19,185,419	395,419
Charges for Services.....	5,547,300	6,125,723	7,201,476	1,075,753
Licenses and Permits.....	5,000	32,000	26,336	(5,664)
Fines and Forfeitures.....	64,000	70,000	110,682	40,682
Intergovernmental.....	4,254,000	4,650,532	4,912,266	261,734
Interest.....	500,000	350,000	525,205	175,205
Rent.....	197,193	103,502	184,550	81,048
Donations.....	-	9,324	9,824	500
Other.....	150,000	177,789	378,958	201,169
Total Revenues.....	<u>35,328,693</u>	<u>39,457,070</u>	<u>41,797,363</u>	<u>2,340,293</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	12,470,876	12,693,672	11,846,418	847,254
Judicial	5,432,594	5,460,023	5,218,410	241,613
Public Safety	15,929,353	15,940,894	15,417,438	523,456
Health	672,962	674,711	672,817	1,894
Human Services	1,328,365	1,328,365	989,689	338,676
Transportation	215,795	210,899	172,698	38,201
Other	1,487,289	1,818,040	1,728,811	89,229
Total Expenditures.....	<u>37,537,234</u>	<u>38,126,604</u>	<u>36,046,281</u>	<u>2,080,323</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,208,541)</u>	<u>1,330,466</u>	<u>5,751,082</u>	<u>4,420,616</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	2,037	2,037
Advances In.....	-	-	721,658	721,658
Advances Out.....	-	-	(79,748)	(79,748)
Transfers In.....	260,000	148,000	878	(147,122)
Transfers Out.....	(6,943,678)	(6,382,997)	(6,317,011)	65,986
Total Other Financing Sources (Uses).....	<u>(6,683,678)</u>	<u>(6,234,997)</u>	<u>(5,672,186)</u>	<u>562,811</u>
Net Change in Fund Balance	(8,892,219)	(4,904,531)	78,896	4,983,427
Fund Balance Beginning of Year	12,549,710	12,549,710	12,549,710	-
Prior Year Encumbrances Appropriated.....	1,359,855	1,359,855	1,359,855	-
Fund Balance End of Year	<u>\$ 5,017,346</u>	<u>\$ 9,005,034</u>	<u>\$ 13,988,461</u>	<u>\$ 4,983,427</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 4,570,000	\$ 4,814,655	\$ 4,768,360	\$ (46,295)
Intergovernmental.....	6,366,425	6,437,809	5,846,678	(591,131)
Other.....	180,000	173,273	214,855	41,582
Total Revenues.....	11,116,425	11,425,737	10,829,893	(595,844)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	5,626,606	5,664,675	5,598,409	66,266
Fringe Benefits	2,812,822	2,829,361	2,695,188	134,173
Materials and Supplies	323,957	261,209	247,102	14,107
Contractual Services	3,687,203	3,666,402	3,241,875	424,527
Capital Outlay	92,750	92,750	84,833	7,917
Other	1,000	1,000	686	314
Total Expenditures.....	12,544,338	12,515,397	11,868,093	647,304
Excess of Revenues Under Expenditures.....	(1,427,913)	(1,089,660)	(1,038,200)	51,460
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	2,250	2,250	-
Advances Out.....	-	-	(65,000)	(65,000)
Transfers In.....	315,328	315,328	315,328	-
Total Other Financing Sources (Uses).....	315,328	317,578	252,578	(65,000)
Net Change in Fund Balance.....	(1,112,585)	(772,082)	(785,622)	(13,540)
Fund Balance Beginning of Year.....	1,041,064	1,041,064	1,041,064	-
Prior Year Encumbrances Appropriated.....	305,754	305,754	305,754	-
Fund Balance End of Year.....	\$ 234,233	\$ 574,736	\$ 561,196	\$ (13,540)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 10,000	\$ 34,226	\$ 165,274	\$ 131,048
Permissive Motor Vehicle License Tax.....	1,122,463	1,122,463	1,581,769	459,306
Fines and Forfeitures.....	30,000	30,000	58,655	28,655
Intergovernmental.....	5,835,000	5,802,237	5,437,440	(364,797)
Other.....	17,000	20,000	86,196	66,196
Total Revenues.....	<u>7,014,463</u>	<u>7,008,926</u>	<u>7,329,334</u>	<u>320,408</u>
EXPENDITURES				
Current:				
Public Works:				
Motor Vehicle:				
Personal Services	2,755,103	2,908,465	2,837,059	71,406
Fringe Benefits	1,229,562	1,403,325	1,390,895	12,430
Materials and Supplies	1,167,110	1,670,221	1,563,552	106,669
Contractual Services	1,103,753	1,386,054	1,294,757	91,297
Capital Outlay	1,200,004	1,524,467	1,277,513	246,954
Other	1,000	23,209	23,093	116
Total Expenditures.....	<u>7,456,532</u>	<u>8,915,741</u>	<u>8,386,869</u>	<u>528,872</u>
Excess of Revenues Under Expenditures.....	<u>(442,069)</u>	<u>(1,906,815)</u>	<u>(1,057,535)</u>	<u>849,280</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	80,000	80,000	80,000	-
Transfers Out.....	<u>(262,456)</u>	<u>(262,456)</u>	<u>(262,456)</u>	<u>-</u>
Total Other Financing Sources (Uses).....	<u>(182,456)</u>	<u>(182,456)</u>	<u>(182,456)</u>	<u>-</u>
Net Change in Fund Balance.....	(624,525)	(2,089,271)	(1,239,991)	849,280
Fund Balance Beginning of Year.....	3,160,293	3,160,293	3,160,293	-
Prior Year Encumbrances Appropriated.....	<u>626,017</u>	<u>626,017</u>	<u>626,017</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 3,161,785</u>	<u>\$ 1,697,039</u>	<u>\$ 2,546,319</u>	<u>\$ 849,280</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,641,600	\$ 7,641,600	\$ 7,813,296	\$ 171,696
Charges for Services.....	802,800	802,800	837,197	34,397
Intergovernmental.....	6,242,431	5,942,431	5,862,104	(80,327)
Rent.....	-	-	800	800
Donations.....	-	-	13,690	13,690
Other.....	-	-	82,474	82,474
Total Revenues.....	<u>14,686,831</u>	<u>14,386,831</u>	<u>14,609,561</u>	<u>222,730</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	6,191,035	6,191,035	5,594,604	596,431
Fringe Benefits	2,731,545	2,731,545	2,288,688	442,857
Materials and Supplies	608,436	502,180	464,268	37,912
Contractual Services	8,099,619	6,918,741	6,638,633	280,108
Capital Outlay	542,705	545,510	364,673	180,837
Other	<u>3,187,496</u>	<u>3,150,525</u>	<u>3,114,507</u>	<u>36,018</u>
Total Expenditures.....	<u>21,360,836</u>	<u>20,039,536</u>	<u>18,465,373</u>	<u>1,574,163</u>
Excess of Revenues Under Expenditures.....	<u>(6,674,005)</u>	<u>(5,652,705)</u>	<u>(3,855,812)</u>	<u>1,796,893</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets.....	-	-	3,351	3,351
Transfers Out.....	<u>(38,379)</u>	<u>(38,379)</u>	<u>(38,379)</u>	<u>-</u>
Total other financing sources (uses).....	<u>(38,379)</u>	<u>(38,379)</u>	<u>(35,028)</u>	<u>3,351</u>
Net Change in Fund Balance	(6,712,384)	(5,691,084)	(3,890,840)	1,800,244
Fund Balance Beginning of Year	6,737,810	6,737,810	6,737,810	-
Prior Year Encumbrances Appropriated.....	<u>2,495,143</u>	<u>2,495,143</u>	<u>2,495,143</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,520,569</u>	<u>\$ 3,541,869</u>	<u>\$ 5,342,113</u>	<u>\$ 1,800,244</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 2,059,334	\$ 2,059,334	\$ 2,089,865	\$ 30,531
Charges for Services.....	134,946	121,266	206,294	85,028
Intergovernmental.....	2,969,886	3,016,086	2,600,019	(416,067)
Rent.....	17,000	30,680	13,680	(17,000)
Donations.....	300	300	895	595
Other.....	5,000	5,000	18,935	13,935
Total Revenues.....	5,186,466	5,232,666	4,929,688	(302,978)
EXPENDITURES				
Current:				
Health:				
Alcohol, Drug Addiction, and Mental Health Board:				
Personal Services	494,057	494,057	460,315	33,742
Fringe Benefits	201,796	201,796	168,675	33,121
Materials and Supplies	116,487	119,800	47,950	71,850
Contractual Services	3,629,349	4,685,361	3,940,533	744,828
Capital Outlay	11,200	20,800	7,065	13,735
Total Expenditures.....	4,452,889	5,521,814	4,624,538	897,276
Net Change in Fund Balance.....	733,577	(289,148)	305,150	594,298
Fund Balance Beginning of Year.....	2,426,367	2,426,367	2,426,367	-
Prior Year Encumbrances Appropriated.....	124,208	124,208	124,208	-
Fund Balance End of Year.....	\$ 3,284,152	\$ 2,261,427	\$ 2,855,725	\$ 594,298

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, 2014

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
ASSETS				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents.....	\$ 5,140,189	\$ 3,675,060	\$ 12,056	\$ 8,827,305
Cash and Cash Equivalents in Segregated Accounts	383,520	266,428	-	649,948
Receivables:				
Accounts	636,566	525,314	10,773	1,172,653
Interfund	6,651	4,870	-	11,521
Special Assessments	7,642	-	-	7,642
Accrued Interest	7,077	5,268	-	12,345
Intergovernmental	9,682	11,068	-	20,750
Materials and Supplies Inventory.....	7,095	12,441	-	19,536
Inventory Held for Resale.....	-	-	45,241	45,241
Prepaid Items.....	7,694	1,963	-	9,657
Total Current Assets.....	<u>6,206,116</u>	<u>4,502,412</u>	<u>68,070</u>	<u>10,776,598</u>
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents	207,426	-	-	207,426
Capital Assets Not Being Depreciated	779,042	2,009,243	-	2,788,285
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	<u>28,784,026</u>	<u>22,032,268</u>	<u>97,230</u>	<u>50,913,524</u>
Total Noncurrent Assets.....	<u>29,770,494</u>	<u>24,041,511</u>	<u>97,230</u>	<u>53,909,235</u>
Total Assets.....	<u>35,976,610</u>	<u>28,543,923</u>	<u>165,300</u>	<u>64,685,833</u>
DEFERRED OUTFLOWS of RESOURCES				
Deferred Charge on Refunding	\$ 671,237	\$ 480,722	\$ -	\$ 1,151,959

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
ENTERPRISE FUNDS**

(Continued)

December 31, 2014

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Nonmajor Airport Fuel Operations Fund</u>	<u>Total Enterprise Funds</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 83,492	\$ 124,493	\$ 1,072	\$ 209,057
Contracts Payable	2,909	2,909	-	5,818
Accrued Wages and Benefits Payable	29,680	23,173	-	52,853
Interfund Payable	3,812	3,811	-	7,623
Intergovernmental Payable	47,497	12,864	1,479	61,840
Accrued Interest Payable	29,738	25,240	-	54,978
Current Portion of:				
Compensated Absences Payable	38,245	16,722	-	54,967
Capital Leases	3,494	3,494	-	6,988
OPWC Loans Payable	4,279	-	-	4,279
General Obligation Bonds Payable	780,000	645,000	-	1,425,000
Total Current Liabilities	<u>1,023,146</u>	<u>857,706</u>	<u>2,551</u>	<u>1,883,403</u>
Long-Term Liabilities (Net of Current Portion):				
Customer Deposits Payable From				
Restricted Assets	207,426	-	-	207,426
Compensated Absences	39,189	72,836	-	112,025
Capital Leases	8,240	8,240	-	16,480
OPWC Loans Payable	36,369	-	-	36,369
General Obligation Bonds Payable	9,602,717	7,599,503	-	17,202,220
Total Long-Term Liabilities	<u>9,893,941</u>	<u>7,680,579</u>	<u>-</u>	<u>17,574,520</u>
Total Liabilities	<u>10,917,087</u>	<u>8,538,285</u>	<u>2,551</u>	<u>19,457,923</u>
NET POSITION				
Net Investment in Capital Assets	19,796,296	16,263,086	97,230	36,156,612
Unrestricted.....	5,934,464	4,223,274	65,519	10,223,257
Total Net Position	<u>\$ 25,730,760</u>	<u>\$ 20,486,360</u>	<u>\$ 162,749</u>	<u>\$ 46,379,869</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, 2014

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
OPERATING REVENUES:				
Charges for Services	\$ 3,742,711	\$ 2,798,186	\$ 365,518	\$ 6,906,415
OPERATING EXPENSES:				
Personal Services	598,969	429,706	-	1,028,675
Fringe Benefits	237,395	155,183	-	392,578
Contractual Services	1,001,608	729,623	25,565	1,756,796
Materials and Supplies	127,676	328,302	332,137	788,115
Other Operating Expenses	1,720	187	-	1,907
Depreciation	920,483	895,408	3,145	1,819,036
Total Operating Expenses	2,887,851	2,538,409	360,847	5,787,107
Operating Income	854,860	259,777	4,671	1,119,308
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	12,737	10,527	-	23,264
Interest and Fiscal Charges	(428,536)	(356,604)	-	(785,140)
Other Non-Operating Revenues	16,942	5,432	-	22,374
Total Non-Operating Revenues (Expenses)	(398,857)	(340,645)	-	(739,502)
Gain (Loss) Before Capital Contributions.....	456,003	(80,868)	4,671	379,806
Capital Contributions	1,317,969	535,436	-	1,853,405
Change in Net Position	1,773,972	454,568	4,671	2,233,211
Net Position Beginning of Year	23,956,788	20,031,792	158,078	44,146,658
Net Position End of Year	\$ 25,730,760	\$ 20,486,360	\$ 162,749	\$ 46,379,869

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, 2014

	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.....	\$ 3,784,238	\$ 2,829,902	\$ 367,510	\$ 6,981,650
Cash Payments for Employee Services and Benefits	(817,418)	(575,014)	-	(1,392,432)
Cash Payments for Goods and Services.....	(1,262,905)	(1,073,621)	(373,247)	(2,709,773)
Other Operating Expenses.....	(1,126)	(71,929)	-	(73,055)
Other non-operating revenues.....	16,792	5,380	-	22,172
Customer Deposits Received.....	51,239	-	-	51,239
Customer Deposits Returned.....	(26,000)	-	-	(26,000)
Net Cash Provided by (Used for) Operating Activities.....	<u>1,744,820</u>	<u>1,114,718</u>	<u>(5,737)</u>	<u>2,853,801</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	36,905	34,118	-	71,023
Tap-In Fees.....	266,494	218,282	-	484,776
Special Assessments	993	-	-	993
Acquisition of Capital Assets.....	(65,107)	(48,186)	-	(113,293)
Principal Paid on Capital Leases Payable.....	(3,227)	(3,227)	-	(6,454)
Principal Paid on EPA Refunding Loan.....	(116,133)	-	-	(116,133)
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.....	(835,000)	(585,000)	-	(1,420,000)
Interest Paid on Capital Leases Payable	(1,080)	(1,080)	-	(2,160)
Interest Paid on EPA Refunding Loan.....	(2,322)	-	-	(2,322)
Interest Paid on Recovery Zone Bonds.....	(81,744)	(81,744)	-	(163,488)
Interest Paid on General Obligation Bonds.....	(303,673)	(239,706)	-	(543,379)
Net Cash Used for Capital and Related Financing Activities	<u>(1,148,173)</u>	<u>(746,543)</u>	<u>-</u>	<u>(1,894,716)</u>
Cash Flows From Investing Activities				
Interest.....	<u>2,773</u>	<u>1,811</u>	<u>-</u>	<u>4,584</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	599,420	369,986	(5,737)	963,669
Cash and Cash Equivalents Beginning of Year.....	<u>5,131,715</u>	<u>3,571,502</u>	<u>17,793</u>	<u>8,721,010</u>
Cash and Cash Equivalents End of Year.....	<u>\$ 5,731,135</u>	<u>\$ 3,941,488</u>	<u>\$ 12,056</u>	<u>\$ 9,684,679</u>

(continued)

Fairfield County, Ohio

STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

(Continued)

For the Year Ended December 31, 2014

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating Income	\$ 854,860	\$ 259,777	\$ 4,671	\$ 1,119,308
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:				
Other non-operating revenues	16,792	5,380	-	22,172
Depreciation Expense	920,483	895,408	3,145	1,819,036
(Increases) Decreases in Assets:				
Accounts Receivable	44,933	29,470	1,992	76,395
Intergovernmental Receivable	(3,359)	1,902	-	(1,457)
Interfund Receivable	(47)	344	-	297
Materials and Supplies Inventory	(302)	(1,929)	-	(2,231)
Inventory Held for Resale	-	-	7,991	7,991
Prepays	(7,437)	6,496	-	(941)
Increases (Decreases) in Liabilities:				
Accounts Payable	(75,000)	(60,536)	(23,743)	(159,279)
Contracts payable	(8,980)	-	-	(8,980)
Accrued Wages and Benefits Payable	3,591	4,778	-	8,369
Compensated Absences Payable	14,239	4,009	-	18,248
Interfund Payable	(34,031)	(32,559)	-	(66,590)
Intergovernmental Payable	(6,161)	2,178	207	(3,776)
Customer Deposits	25,239	-	-	25,239
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ 1,744,820</u>	<u>\$ 1,114,718</u>	<u>\$ (5,737)</u>	<u>\$ 2,853,801</u>

Noncash Capital Financing Activities:

Developers contributed \$1,014,570 and \$305,540 in the form of sewer lines and water lines, respectively, during 2014.

Sewer Fund payables relating to the acquisition of capital assets totaled \$32,436 for retainage and contracts payable during 2013 and \$2,909 for contracts payable during 2014.

Water Fund payables relating to the acquisition of capital assets totaled \$32,436 for retainage and contracts payable during 2013 and \$2,909 for contracts payable during 2014.

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, 2014

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	11,381,938
Cash and Cash Equivalents in Segregated Accounts		1,885,490
Receivables:		
Property Taxes		157,531,680
Lodging Taxes		61,996
Accounts		3,354,397
Special Assessments		2,699,123
Accrued Interest		783
Intergovernmental		12,963,925
Tax Increment Financing Receivable		3,794,469
External Party Receivable		5,204
Total Assets	\$	<u>193,679,005</u>

LIABILITIES

External Party Payable	\$	57,805
Intergovernmental Payable		183,990,780
Due to Others		9,630,420
Total Liabilities	\$	<u>193,679,005</u>

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2014

NOTE 1 – REPORTING ENTITY

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

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

Reporting Entity

The reporting entity is composed of the primary government, component units, and other organizations that are included to 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, 2014

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.

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 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 is newly formed and no financial activity occurred during 2013 and no material financial activity has occurred in 2014. As a result, no financial information is presented in the discretely presented component unit column.

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2014

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 18 through 21. 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.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2014

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in revenues, expenses, and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total 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 6) The County recognizes revenue from grants, entitlements, and donations in the year in which that revenue meets all eligibility requirements. Eligibility requirements include (1) timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, (2) matching requirements, where the County must provide local resources to be used for a specified purpose, and (3) expenditure requirements, where the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

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

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In addition to liabilities, the statement of financial position report will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows or resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and 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 Special Revenue Fund, the Liberty Center County Services Complex and the Clerk of Courts Remolding Capital Project Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Financial Management Information System Capital Projects Fund was budgeted but no activity occurred. The Voter/Education Pollworker Training 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.

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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 2014, 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 2014, 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 2014 amounted to \$327,987, which includes \$284,751 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.

I. Prepaid Items

The County records payments made to vendors for services that will benefit periods beyond December 31, 2014, 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 and Water Enterprise Funds. Restricted cash and cash equivalents in the General Fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Restricted cash and cash equivalents in the Economic Development Assistance Grant Special Revenue Fund represents the amount of money sequestered by the grantor, the Economic Development Administration, due to the lack of loan requests within the County; therefore, this money is not available for appropriations until the sequester has been removed by the grantor. 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 2014, there were no transfers between governmental and business-type activities. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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

M. Capital Assets

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

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

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

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

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

N. Compensated Absences

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

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

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

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

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Bond Premiums and Discounts

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

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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. Fund Balance Reserves

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

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

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

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

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

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

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balance to cover a gap between estimated revenue and appropriations in 2015's appropriated budget.

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

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

S. Net Position

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

T. Contributions of Capital

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

U. Estimates

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

V. Operating Revenues and Expenses

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

W. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2014, no extraordinary or special items occurred.

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NOTE 3 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2014:

Nonmajor Capital Projects Funds:	Deficit Fund Balances
Developmental Disabilities Facilities	\$ 132,870
Airport Hanger Construction	1,203,545

The deficits in the 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 17). 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 4 – BUDGETARY BASIS OF ACCOUNTING

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than restricted, committed, or assigned fund balance.
4. Unrecorded cash and interest, fair market value adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).
7. In prior years, the Certificate of Title Administration and County Recorder Equipment funds were considered special revenue funds on a budgetary perspective and then combined with the General Fund on a GAAP basis. For 2014, these funds are reported as part of the General Fund for a budgetary perspective and a GAAP basis.

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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:

	General Fund	Community Services Fund	Motor Vehicle Fund	Developmental Disabilities Fund	Alcohol, Drug Addiction, and Mental Health Board Fund
GAAP Basis	\$ 674,676	\$ (320,487)	\$ (103,043)	\$ (1,863,262)	\$ 634,682
Net adjustment for revenue accruals	(110,890)	(23,772)	(31,121)	(61,997)	470,557
Net adjustment for expenditure accruals	258,906	55,334	(237,941)	512,060	(189,503)
Beginning of year:					
Unreported cash and interest	383,314	1,584	-	-	-
GASB 31 adjustment	(1,771)	-	-	-	-
Segregated accounts	102,068	-	-	-	-
Agency cash allocation	300,688	-	-	313,627	81,974
Prepaid items	247,629	12,293	4,278	8,946	15,696
End of year:					
Unreported cash and interest	(307,379)	(3,292)	-	(6,002)	(154,469)
GASB 31 adjustment	85,391	-	-	-	-
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)
Advances in	721,658	-	-	-	-
Advances out	(79,748)	(65,000)	-	-	-
Encumbrances	(1,580,071)	(431,487)	(856,818)	(2,541,177)	(482,735)
Budget Basis	<u>\$ 78,896</u>	<u>\$ (785,622)</u>	<u>\$ (1,239,991)</u>	<u>\$ (3,890,840)</u>	<u>\$ 305,150</u>

NOTE 5 – 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:

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, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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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, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, 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. 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. 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.

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 \$1,107,734 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."

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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, \$1,005,223 of the County's bank balance of \$44,475,450 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.

Investments. As of December 31, 2014, the County had the following investments:

	Fair Value	Maturity	Bond Ratings	Rating Agency
Federal Farm Credit Bank Notes	\$ 1,993,280	7/9/2014	Aaa	Moody's
Federal Farm Credit Bank Notes	2,000,280	8/5/2015	Aaa	Moody's
Federal Farm Credit Bank Notes	1,995,960	4/25/2016	Aaa	Moody's
Federal Farm Credit Bank Notes	2,481,450	10/24/2016	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,494,570	6/30/2017	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,499,760	10/23/2017	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,499,850	1/17/2018	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	983,640	5/7/2018	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,501,020	10/24/2018	Aaa	Moody's
Federal Home Loan Mortgage Corporation Notes	1,000,110	12/17/2019	Aaa	Moody's
Federal Home Loan Bank Notes	2,001,740	8/28/2015	Aaa	Moody's
Federal Home Loan Bank Notes	994,710	2/22/2017	Aaa	Moody's
Federal Home Loan Bank Notes	993,960	10/30/2017	Aaa	Moody's
Federal Home Loan Bank Notes	994,280	11/21/2017	Aaa	Moody's
Federal Home Loan Bank Notes	999,990	6/29/2018	Aaa	Moody's
Federal Home Loan Bank Notes	249,605	10/23/2018	Aaa	Moody's
Federal Home Loan Bank Notes	1,000,360	7/9/2019	Aaa	Moody's
Federal Home Loan Bank Notes	2,097,774	11/26/2019	Aaa	Moody's
Federal Home Loan Bank Notes	2,000,160	12/18/2019	Aaa	Moody's
Federal National Mortgage Association Notes	993,130	6/4/2018	Aaa	Moody's
Federal National Mortgage Association Notes	1,000,600	11/26/2019	Aaa	Moody's
Belmont County, Ohio Bond Anticipation Notes	1,753,482	4/23/2015	A1	Moody's
Elyria, Ohio Bond Anticipation Notes	901,305	6/2/2015	Aa2	Moody's
North Ridgeville, Ohio Bond Anticipation Notes	1,412,140	6/4/2015	AA-	Standard & Poor's
Huron, Ohio Bond Anticipation Notes	1,109,287	7/22/2015	Aa3	Moody's
Gahanna Jefferson City School District, Ohio General Obligation Bonds	275,468	12/1/2015	Aa2	Moody's
Blue Ash, Ohio Municipal Debt	502,145	12/1/2015	Aa2	Moody's
Deerfield Township, Ohio Municipal Debt	1,780,112	10/23/2018	Aa2	Moody's
Total	<u>\$ 37,510,168</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.

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Credit Risk. 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, 2014:

Investment Issuer	Percentage of Investments
Municipal Bonds	20.62
Federal Home Loan Bank Notes	32.83
Federal Home Loan Mortgage Corporation Notes	18.65
Federal Farm Credit Bank Notes	22.58
Federal National Mortgage Association	5.32

NOTE 6 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2014 for real and public utility property taxes represent the collection of 2013 taxes.

2014 real property taxes were levied after October 1, 2014, on the assessed values as of January 1, 2014, the lien date. Real property taxes which are levied in 2014 are collected in and intended to finance 2015. 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 2014 represent the collection of 2013 taxes. Public utility property taxes received in 2014 became a lien on December 31, 2013, were levied after October 1, 2014, 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, 2014, was \$8.55 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2014 property tax receipts were based are as follows:

Real Property	\$ 3,161,437,160
Public Utility Personal Property	191,561,810
Total Assessed Property Value	\$ 3,352,998,970

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, 2014, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

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NOTE 7 - RECEIVABLES

Receivables at December 31, 2014, 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 \$241,196 and \$62,661 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 \$199,282 for the Federal Economic Development Assistance program and \$47,306 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 \$790,404. The County has \$76,973 in delinquent special assessments at December 31, 2014. 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, 2014 were \$1,202,814.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
Governmental Activities:		Governmental Activities:	
Local Government	\$ 611,879	Law Library Services	\$ 4,469
Homestead and Rollback	1,544,284	Fuel Excise Tax Reimbursement	4,435
House Bill 408 Reimbursements	2,711	Motor Vehicle Excess IRP	108,008
Casino Revenues	873,950	Children's Services Child Boarding	5,204
Gasoline Tax	1,123,189	Safety Intervention Grant	9,986
Motor Vehicle License Tax	1,474,785	Community Recycling Grant	89,534
Social Security	3,488	Emergency Management Grants	21,527
Indigent Fee Reimbursement	160,040	Community Correction Grants	92,954
Municipal Court Fees	20,776	Victims of Crime Grant	124,358
Child Support Enforcement Agency Grants	377,940	Community Development Home	
Developmental Disability Grants	1,137,444	Improvement Grants	128,000
Developmental Disability Services	89,250	Community Development	
Mental Health Grants	658,693	Block Formula Grants	735,770
Mental Health Professional Services	122,761	Major Crimes Unit Grants	25,394
Wireless 911 Distributions	5,984	Ohio Department of Transportation	
Children Services Grants	1,914,844	Grants and Reimbursements	101,098
Litter Enforcement Grants	13,014	Ohio Department of Transportation	
Sheriff Services	113,488	Ohio Public Works Commission Grants	189,710
Election Expense	5,272	Total Governmental Activities	<u>13,240,815</u>
Airport Grant	1,339		
Delinquent Advertising Expenses	17,339	Business-Type Activities:	
Community Services Grants	432,653	Sewer Fees and Reimbursements	7,528
Workforce Development	139,169	Water Fees and Reimbursements	9,592
Juvenile Court Services Grant	419,751	Worker's Compensation Refund	3,630
Safe Haven Grant	8,710	Total Business-Type Activities	<u>20,750</u>
Miscellaneous	20,869		
Reclaim Ohio Grant	143,335	Total Intergovernmental	
Worker's Compensation Refund	\$ 163,411	Receivables	<u>\$ 13,261,565</u>

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NOTE 8 – PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. On October 23, 2009, the County Commissioners by resolution imposed an additional one-quarter of one percent tax, for a total of one percent. This additional one-quarter of one percent 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 Management then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund.

NOTE 9 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 1/1/2014	Additions	Reductions	Balance 12/31/2014
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,507,452	\$ -	\$ (26,190)	\$ 5,481,262
Construction in Progress	1,228,059	3,426,738	(3,464,254)	1,190,543
Total Non Depreciable Capital Assets	6,735,511	3,426,738	(3,490,444)	6,671,805
Depreciable Capital Assets:				
Buildings and Improvements	44,723,717	2,698,825	(150,000)	47,272,542
Improvements other than Buildings	5,277,243	-	-	5,277,243
Equipment	9,738,052	1,238,730	(705,573)	10,271,209
Furniture and Fixtures	896,811	8,825	-	905,636
Infrastructure	221,420,470	3,076,582	(896,582)	223,600,470
Vehicles	6,755,726	598,143	(101,728)	7,252,141
Total Depreciable Capital Assets	288,812,019	7,621,105	(1,853,883)	294,579,241
Accumulated Depreciation:				
Buildings and Improvements	20,697,616	1,293,161	(70,417)	21,920,360
Improvements other than Buildings	2,397,848	207,403	-	2,605,251
Equipment	7,571,643	641,119	(689,797)	7,522,965
Furniture and Fixtures	669,120	44,577	-	713,697
Infrastructure	83,792,721	4,975,170	(612,132)	88,155,759
Vehicles	5,373,491	525,975	(100,896)	5,798,570
Total Accumulated Depreciation	120,502,439	7,687,405	(1,473,242)	126,716,602
Total Depreciable Capital Assets, Net	168,309,580	(66,300)	(380,641)	167,862,639
Governmental Capital Assets, Net	\$ 175,045,091	\$ 3,360,438	\$ (3,871,085)	\$ 174,534,444

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Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 508,149
Judicial	121,558
Public safety	608,891
Public works	5,589,328
Health	346,364
Human services	309,978
Transportation	203,137
Total Depreciation Expense	<u>\$ 7,687,405</u>

During 2014, the County received \$41,674 in capital contributions from the City of Canal Winchester in the form of two donated sheriffs cruiser valued at \$41,674.

	<u>Balance 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2014</u>
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	496,632	54,239	-	550,871
Total Non Depreciable Capital Assets	<u>2,734,046</u>	<u>54,239</u>	<u>-</u>	<u>2,788,285</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,970,539	-	-	20,970,539
Equipment	511,109	-	-	511,109
Infrastructure	52,945,229	1,320,110	-	54,265,339
Vehicles	541,055	-	-	541,055
Total Depreciable Capital Assets	<u>74,967,932</u>	<u>1,320,110</u>	<u>-</u>	<u>76,288,042</u>
Accumulated Depreciation:				
Buildings and Improvements	6,669,739	692,035	-	7,361,774
Equipment	304,269	35,958	-	340,227
Infrastructure	16,104,367	1,078,990	-	17,183,357
Vehicles	477,107	12,053	-	489,160
Total Accumulated Depreciation	<u>23,555,482</u>	<u>1,819,036</u>	<u>-</u>	<u>25,374,518</u>
Total Depreciable Capital Assets, Net	<u>51,412,450</u>	<u>(498,926)</u>	<u>-</u>	<u>50,913,524</u>
Business-Type Capital Assets, Net	<u>\$ 54,146,496</u>	<u>\$ (444,687)</u>	<u>\$ -</u>	<u>\$ 53,701,809</u>

During 2014, the County received \$1,320,110 in capital contributions from developers in the form of sewer and water lines in the amounts of \$1,014,570 and \$305,540, respectively.

NOTE 10 – RISK MANAGEMENT

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

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

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coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability wrongful acts, \$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 \$178,541,102 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$3,658,154 for contractor's equipment and miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,468,800 which is included in the total property limit above. There is also \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its food stamp programs and monies and securities. Crime insurance for potential employee dishonesty/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 2014, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool. (See Note 21) 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.

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

The County pays all elected official bonds by State statute.

NOTE 11 – RETIREMENT PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20.0 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14.0 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10.0 percent of covered payroll for members in State and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed two percent. For the year ended December 31, 2014, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 13.0 percent, respectively. While members in the state and local classifications may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in both the Traditional Plan and the Combined Plan was 2.0 percent for 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$4,126,523, \$4,352,212, and \$3,160,810, respectively. For 2014, 87.2 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$117,315 made by the County and \$83,796 made by plan members.

B. State Teachers Retirement System

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

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

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

Funding Policy – Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 11.0 percent for members and 14.0 percent for employers. The statutory maximum employee contribution rate will be increased 1.0 percent each year beginning July 1, 2013, and will be increased 1.0 percent each year until it reaches 14.0 percent on July 1, 2016. For 2014, plan members were required to contribute 11.0 percent of their annual covered salaries through June 30, 2014, then beginning July 1, 2014 the percent raised to 12.0 percent. The County was required to contribute 14.0 percent; 13.0 percent was the portion used to fund pension obligations through June 30, 2014, then beginning July 1, 2014 the percent raised to 14.0 percent.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013, and 2012 were \$103,454, \$107,823, and \$106,208, respectively; 96.9 percent has been contributed for year 2014 and 100 percent for years 2013 and 2012. No contributions to the DC or Combined plans for year 2013 were made by the County or by the plan members.

NOTE 12 – POST EMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional and 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 2014, 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 2014. Effective January 1, 2015, 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.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$669,283, \$326,226 and \$1,243,173 respectively. For 2014, 87.2 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

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.

B. 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.

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Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. STRS Ohio allocated employer contributions equal to 1.0 percent of covered payroll to post-employment health care through June 30, 2014. The STRS Board discontinued the 1.0 percent of covered payroll to post-employment health care effective July 1, 2014. The County's contributions for health care for the years ended December 31, 2014, 2013, and 2012 were \$3,832, \$8,294 and \$8,170 respectively; 100 percent has been contributed for 2014, 2013, and 2012.

NOTE 13 – 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 14 – CAPITAL LEASES – LESSEE DISCLOSURE

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

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,667,315, 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 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 \$1,339,416 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$21,832 for equipment. Principal payments toward all capital leases during 2014 totaled \$390,099, a reduction to principal outstanding of \$383,645 for governmental activities and \$6,454 for business-type activities. During 2014, the County entered into lease agreements for phone equipment for various County departments, computer equipment for the sheriff's office, copier equipment for the community services' department, and a wheel loader for the engineer's department.

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Future minimum lease payments through 2019 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2015	\$ 301,863	\$ 39,088
2016	174,280	24,270
2017	156,256	13,347
2018	144,395	5,668
2019	2,974	35
Total	\$ 779,768	\$ 82,408

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

Year	Business-Type Activities	
	Principal	Interest
2015	\$ 6,988	\$ 1,626
2016	7,570	1,044
2017	8,198	415
2018	712	6
Total	\$ 23,468	\$ 3,091

NOTE 15 – SIGNIFICANT COMMITMENTS

A. Encumbrances

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

Governmental Funds:	
General Fund	\$ 1,580,071
Community Services Fund	431,487
Motor Vehicle Fund	856,818
Developmental Disabilities Fund	2,541,177
Alcohol, Drug Addiction, and Mental	
Health Board Fund	482,735
Nonmajor Governmental Funds	2,445,531
Total Governmental Funds	8,337,819
Proprietary Funds:	
Sewer Fund	360,812
Water Fund	453,925
Total Proprietary Funds	814,737
Total	\$ 9,152,556

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B. Contractual Commitments

As of December 31, 2014, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2014	Amounts Remaining on Contracts
Environmental Protection Agency Study	General	\$ 90,050	\$ 44,386	\$ 45,664
Technical, Consulting, and Financial Services	General	274,346	-	274,346
Various Road Projects	Motor Vehicle	97,862	1,008	96,854
Various Bridge Projects	Motor Vehicle	83,706	23,611	60,095
Consulting Services	Motor Vehicle	25,879	-	25,879
Replacing Floor Tiles	Board of Developmental Disabilities	22,403	-	22,403
Oblique Imagery	Real Estate Assessment	234,573	-	234,573
Area Imagery Project	Real Estate Assessment	869,609	70,307	799,302
Homeland Security	Emergency Management and Homeland Security	48,898	-	48,898
Various Road Resurfacing and Drainage Projects	Bridges, Culverts, and County Road Levy	262,959	-	262,959
Fiber Install	Permanent Improvement	13,200	-	13,200
Jail Facility Planning	Jail Facility	604,140	281,989	322,151
Pleasant Lea Sewer Improvements	Sewer	20,400	16,921	3,479
Architectural Services	Water	142,442	-	142,442
		<u>\$ 2,790,467</u>	<u>\$ 438,222</u>	<u>\$ 2,352,245</u>

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NOTE 16 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2014</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%	\$ 135,000	\$ -	\$ 65,000	\$ 70,000	\$ 70,000
Unamortized Bond Premium	5,746	-	2,873	2,873	-
Liberty Township Area Refunding Bond					
2012 - \$915,000 @ 2.00%					
Serial Bonds @ 3.50%	885,000	-	15,000	870,000	15,000
Unamortized Bond Premium	28,938	-	2,631	26,307	-
Total Special Assessment Bonds	1,054,684	-	85,504	969,180	85,000
<u>General Obligation Bonds:</u>					
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 3.50%	55,000	-	25,000	30,000	30,000
Unamortized Bond Premium	1,693	-	846	847	-
Developmental Disabilities Facility					
2004 - \$2,250,000					
Serial Bonds @ 3.50%	215,000	-	105,000	110,000	110,000
Unamortized Bond Premium	6,553	-	3,276	3,277	-
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	90,000	-	15,000	75,000	15,000
Unamortized Bond Discount	(2,735)	-	(456)	(2,279)	-
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	100,000	-	35,000	65,000	35,000
Unamortized Bond Premium	1,542	-	514	1,028	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	45,000	-	15,000	30,000	15,000
Unamortized Bond Premium	674	-	225	449	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	555,000	-	180,000	375,000	185,000
Unamortized Bond Premium	8,756	-	2,919	5,837	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	3,685,000	-	410,000	3,275,000	425,000
Unamortized Bond Premium	75,094	-	9,387	65,707	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	4,690,000	-	465,000	4,225,000	470,000
Unamortized Bond Premium	137,502	-	15,278	122,224	-
Juvenile Dentention - \$950,000					
Serial Bonds @ 2.00%	905,000	-	85,000	820,000	90,000
Unamortized Bond Premium	\$ 26,267	\$ -	\$ 2,919	\$ 23,348	\$ -

(continued)

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	<u>Outstanding 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2014</u>	<u>Amounts Due Within One Year</u>
(continued)					
<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%	\$ 360,000	\$ -	\$ 5,000	\$ 355,000	\$ 5,000
Unamortized Bond Premium	11,644	-	1,059	10,585	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,345,000	-	20,000	1,325,000	20,000
Unamortized Bond Premium	44,394	-	4,036	40,358	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds					
Term Bonds @ 3%	2,945,000	-	150,000	2,795,000	165,000
Total General Obligation Bonds	<u>15,301,384</u>	<u>-</u>	<u>1,550,003</u>	<u>13,751,381</u>	<u>1,565,000</u>
<u>Other:</u>					
Compensated Absences	3,744,402	2,449,350	2,423,029	3,770,723	1,753,448
Intergovernmental Payable	1,001	-	1,001	-	-
Capital Leases	508,914	654,499	383,645	779,768	301,863
Total Governmental Activities	<u>\$ 20,610,385</u>	<u>\$ 3,103,849</u>	<u>\$ 4,443,182</u>	<u>\$ 19,271,052</u>	<u>\$ 3,705,311</u>
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
Water System Improvement 1983 - \$300,000					
Serial Bond @ 10.00%	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
Water Works Improvement Bonds 2005 - \$3,085,000					
Serial Bonds @ 4.00%	280,000	-	135,000	145,000	145,000
Unamortized Bond Premium	5,664	-	2,832	2,832	-
Water Improvement Refunding Bonds 2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,490,000	-	185,000	2,305,000	195,000
Unamortized Bond Premium	15,423	-	1,469	13,954	-
Water Improvement Various Purpose Refunding Bonds 2010 - \$2,490,000					
Serial Bonds @ 2.00%	2,360,000	-	230,000	2,130,000	235,000
Unamortized Bond Premium	69,228	-	7,692	61,536	-
Water Improvement Refunding Bonds 2012 - \$2,130,000					
Serial Bonds @ 2.00%	2,060,000	-	25,000	2,035,000	30,000
Unamortized Bond Premium	59,049	-	5,368	53,681	-
Sanitary Sewer Refunding Bonds 2003 - \$940,000					
Serial Bonds @ 5.00%	110,000	-	110,000	-	-
Unamortized Bond Premium	1,399	-	1,399	-	-
Sanitary Sewer Improvement Bonds 2005 - \$1,195,000					
Serial Bonds @ 4.00%	110,000	-	55,000	55,000	55,000
Unamortized Bond Premium	\$ 2,190	\$ -	\$ 1,095	\$ 1,095	\$ -

(continued)

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December 31, 2014

	<u>Outstanding 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2014</u>	<u>Amounts Due Within One Year</u>
(continued)					
<u>Business-Type Activities:</u>					
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 4.00%	\$ 525,000	\$ -	\$ 260,000	\$ 265,000	\$ 265,000
Unamortized Bond Premium	10,381	-	5,190	5,191	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,495,000	-	185,000	2,310,000	190,000
Unamortized Bond Premium	15,430	-	1,470	13,960	-
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	1,730,000	-	165,000	1,565,000	175,000
Unamortized Bond Premium	50,570	-	5,619	44,951	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	795,000	-	10,000	785,000	10,000
Unamortized Bond Premium	23,227	-	2,111	21,116	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	3,770,000	-	50,000	3,720,000	45,000
Unamortized Bond Premium	108,794	-	9,890	98,904	-
Total General Obligation Bonds	<u>17,096,355</u>	<u>-</u>	<u>1,464,135</u>	<u>15,632,220</u>	<u>1,345,000</u>
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,537,500	-	40,000	1,497,500	40,000
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,537,500	-	40,000	1,497,500	40,000
Total Recovery Zone Bonds	<u>3,075,000</u>	<u>-</u>	<u>80,000</u>	<u>2,995,000</u>	<u>80,000</u>
<u>EPA Loan:</u>					
Ohio EPA Refunding Sewer Loan 1993 - \$3,365,440 @ 3.54%					
	116,133	-	116,133	-	-
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%					
	44,927	-	4,279	40,648	4,279
Total Loans	<u>161,060</u>	<u>-</u>	<u>120,412</u>	<u>40,648</u>	<u>4,279</u>
<u>Other:</u>					
Compensated Absences	148,744	86,352	68,104	166,992	54,967
Capital Leases	29,922	-	6,454	23,468	6,988
Total Business-Type Activities	<u>\$ 20,511,081</u>	<u>\$ 86,352</u>	<u>\$ 1,739,105</u>	<u>\$ 18,858,328</u>	<u>\$ 1,491,234</u>

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Governmental Activities:

Special Assessments Bonds

As of December 31, 2014, the County has \$940,000 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 2014 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, and after the partial advance refunding the remaining bonds have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$915,000 of these Various Purpose Refunding Bonds was issued to partially refund the Liberty Township area sanitary sewer special assessment bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$915,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$34,200. The amount of the premium amortized during 2014 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 2014 was \$6,527.

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

Year Ending December 31	Principal	Interest	Total
2015	\$ 85,000	\$ 25,000	\$ 110,000
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
2020-2024	505,000	38,975	543,975
Total	<u>\$ 940,000</u>	<u>\$ 140,375</u>	<u>\$ 1,080,375</u>

General Obligation Bonds

At December 31, 2014, the County had \$13,480,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Government Services Center building, Laughlin Building, the minimum security jail, west campus county engineer facility, and the multi-county juvenile detention center general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities

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

The 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 2014 was \$846. Issuance costs associated with the bond issue were \$14,939. On April 24, 2012, the County advance refunded \$335,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$375,000 of these Various Purpose Refunding Bonds was issued to partially refund the One-Stop Shop general obligation bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$375,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$13,762. The amount of the premium amortized during 2014 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 2014 was \$2,971.

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 2014 was \$3,276. Issuance costs associated with the bond issue were \$56,291. On April 24, 2012, the County advance refunded \$1,240,000 in term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The original bonds were issued for a twenty year period with a final maturity at December 1, 2024, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On April 24, 2012, the County issued \$9,550,000 in Various Purpose Refunding Bonds to partially refund various bonds. \$1,395,000 of these Various Purpose Refunding Bonds was issued to partially refund the developmental disabilities facility general obligation bonds. The refunding bonds were issued for a thirteen year period with a final maturity at December 1, 2024. The \$1,395,000 bond issue consists of serial bonds which were issued at a premium in the amount of \$52,466. The amount of the premium amortized during 2014 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

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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 2014 was \$11,026.

On April 24, 2012, the date of refunding, \$9,705,976 was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 2004 and 2005 Various Purpose general obligation bonds. Of the \$9,705,976 paid to the escrow agent, \$929,316 was for the 2004 Liberty Township Area special assessment bonds, \$384,347 was for the 2004 One Stop Shop bonds, \$1,422,656 was for the 2004 developmental disabilities facility bonds, and \$2,163,248 was for 2005 water works improvement bonds, and \$4,806,409 was for the 2005 sanitary sewer improvement bonds. The water works improvement and the sanitary sewer improvement bonds are addressed further in the business-type activities section of this note. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County’s financial statements. The partially refunded 2004 Various Purpose general obligation bonds for the Liberty Township area sanitary sewer special assessment bonds, the One-Stop Shop general obligation bonds, and the developmental disabilities facility general obligation bonds were called and paid in full December 31, 2014. As of December 31, 2014, \$6,158,859 remained in the escrow account to retire the refunded outstanding balance in the amount of \$6,025,000 for the 2005 water works improvement bonds and the 2005 sanitary sewer improvement bonds.

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 2014 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):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2015	\$ 15,000
2016	15,000
2017	15,000
2018	15,000
2019	15,000
Total	<u>\$ 75,000</u>

On July 24, 2008, the County refunded 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. The amount of premium amortized during 2014 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 2014 was \$4,303.

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On May 10, 2010, the County issued \$4,645,000 of County Building Improvement Refunding Bonds to partially refund the 2001 Government Services Center building general obligation bonds. The remaining portion of the 2001 Government Services Center building general obligation bonds matured December 1, 2011. At the date of refunding, \$4,672,681 was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 2001 Government Services Center building general obligation bonds. As all of the legal steps had been taken to refund the debt, the balance of the outstanding bonds refunded was removed from the County's financial statements. On December 2, 2011, the 2001 Government Services Center building general obligation bonds were called, 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 2014 was \$9,387. Issuance costs at the time of issuance were \$80,585. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$367,681. This difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2014 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 2014 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 2014 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 2014 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 2014 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.

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

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2015	\$ 165,000
2016	170,000
2017	175,000
2018	180,000
2019	185,000
2020-2024	1,005,000
2025-2028	915,000
Total	<u>\$ 2,795,000</u>

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>
2015	\$ 1,565,000	\$ 434,040	\$ 1,999,040
2016	1,660,000	390,810	2,050,810
2017	1,415,000	342,070	1,757,070
2018	1,455,000	301,830	1,756,830
2019	1,485,000	249,465	1,734,465
2020-2024	4,985,000	524,275	5,509,275
2025-2028	915,000	69,600	984,600
Total	<u>\$ 13,480,000</u>	<u>\$ 2,312,090</u>	<u>\$ 15,792,090</u>

Business-Type Activities:

General Obligation Bonds

As of December 31, 2014, the County had \$15,315,000 in business-type general obligation bonds principal outstanding. The 1983 water system improvement general obligation bonds, the 2005 water works improvement bonds, the 2008 water improvement refunding bonds, the 2010 water improvement various purpose refunding bonds, and the 2012 water improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 2003 sanitary sewer refunding bonds, the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, the 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement various purpose refunding bonds, and the 2012 sanitary sewer improvement refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

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On September 1, 1983, the County issued \$300,000 in Water System Improvement General Obligation Serial Bonds for the purpose of paying part of the cost of water supply improvements. These bonds were issued for a 31 year period and matured on December 1, 2014.

On April 15, 2003, the County issued \$940,000 of sanitary sewer refunding general obligation bonds which consisted of serial bonds with varying rates of 2.00 to 4.00 percent. The general obligation bonds were sold at a premium of \$30,782 that is being amortized over the term of the bonds. The amount of premium amortized during 2014 was \$1,399. Issuance costs associated with the bond issue were \$20,146. These bonds matured on December 1, 2014.

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 2014 was \$9,117. Issuance costs associated with the bond issue were \$197,392. On April 24, 2012, the County advance refunded \$2,275,000 of the serial bonds and \$3,750,000 of the term bonds. The advance refunded portion of the bonds was removed from the financial statements of the County. The remaining outstanding bonds are being retired from revenues derived by the County from the operation of the water system. The original bonds were issued for a twenty year period with a final maturity at December 1, 2025, and after the partial advance refunding the remaining bonds will have a final maturity at December 1, 2015.

On 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 2014 was \$2,939. 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 2014 was \$11,605 for the water improvement 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 2014 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 2014 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

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on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2014 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 2014 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 2014 was \$19,469 for the water improvement refunding bonds and \$43,252 for the sewer improvement refunding bonds.

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	
2015	\$ 740,000	\$ 275,471	\$ 605,000	\$ 221,494	\$ 1,841,965
2016	800,000	247,746	645,000	201,632	1,894,378
2017	805,000	226,746	645,000	183,407	1,860,153
2018	830,000	205,497	655,000	165,107	1,855,604
2019	845,000	176,497	675,000	140,757	1,837,254
2020-2024	4,180,000	456,014	3,165,000	341,464	8,142,478
2025	500,000	13,249	225,000	5,963	744,212
Total	<u>\$ 8,700,000</u>	<u>\$ 1,601,220</u>	<u>\$ 6,615,000</u>	<u>\$ 1,259,824</u>	<u>\$ 18,176,044</u>

Recovery Zone Economic Development Bonds

As of December 31, 2014, the County had \$2,995,000 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.

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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		
2015	\$ 40,000	\$ 80,744	\$ 40,000	\$ 80,744	(72,669)	\$ 168,819
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
2020-2024	242,500	343,924	242,500	343,924	(309,530)	863,318
2025-2029	272,500	279,021	272,500	279,021	(251,117)	851,925
2030-2034	315,000	197,650	315,000	197,650	(177,884)	847,416
2035-2039	375,000	95,705	375,000	95,705	(86,132)	855,278
2040	82,500	5,057	82,500	5,057	(4,552)	170,562
Total	<u>\$ 1,497,500</u>	<u>\$ 1,311,422</u>	<u>\$ 1,497,500</u>	<u>\$ 1,311,422</u>	<u>\$ (1,180,275)</u>	<u>\$ 4,437,569</u>

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

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

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

The 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:

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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 \$3,365,440 and \$85,573 in an EPA refunding loan issued in 1993 and an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the EPA loan provided financing for the refunding of prior sewer debt issued in 1993 that was used for sewer improvements. The EPA loan is payable solely from sewer customer net revenues and was payable through 2014. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal payments on the OPWC loan is expected to require 0.2 percent of net revenues.

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$118,455 and \$1,805,022, respectively. The EPA loan was paid in full during 2014.

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,805,022, respectively. Annual debt service requirements to maturity for the debt are as follows:

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Year Ending December 31	Principal
2015	\$ 4,279
2016	4,279
2017	4,279
2018	4,279
2019	4,279
2020-2024	19,253
Total	\$ 40,648

Other Long-Term Items:

Compensated Absences

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Developmental Disabilities, Alcohol, Drug Addiction, and Mental Health Board, Dog and Kennel, Child Support and Enforcement Agency, 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.

Intergovernmental Payable

The County owes special assessments to the City of Lancaster (Fairfield County seat) for sidewalk and street improvements in front of the County buildings. This was paid in full during 2014.

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, 2014, are a margin on unvoted debt of \$25,108,754, and an overall debt margin of \$73,903,738.

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. The outstanding balance of this debt defeasance at December 31, 2014 is \$1,410,000. Under Ohio law, these bonds do not represent an obligation of the County.

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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, 2014. The outstanding balance of these bonds as of December 31, 2014 was \$95,125,000.

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, 2014. The amount outstanding at December 31, 2014, is \$7,197,543.

As authorized by State Statute, Fairfield County issued \$1,000,000 of Economic Development Revenue Bonds for the Fairfield County Foundation in July, 2006. These bonds were issued for the purpose of financing the construction of a new branch library. The Foundation is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Foundation are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2014. The amount outstanding at December 31, 2014, is \$192,357.

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, 2014, is \$785,357.

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, 2014, is \$1,109,508.

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, 2014. The amount outstanding at December 31, 2014, is \$23,965,000.

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NOTE 17 – INTERFUND TRANSACTIONS

Interfund transfers during 2014, 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		
Major Governmental Funds:					
General Fund	\$ -	\$ 315,328	\$ 80,000	\$ 5,921,683	\$ 6,317,011
Motor Vehicle	-	-	-	262,456	262,456
Developmental Disabilities	-	-	-	38,379	38,379
Other Nonmajor Governmental	878	-	-	161,415	162,293
Total All Funds	<u>\$ 878</u>	<u>\$ 315,328</u>	<u>\$ 80,000</u>	<u>\$ 6,383,933</u>	<u>\$ 6,780,139</u>

The transfers from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to 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, to move money to the general fund due to fund eliminations, and to move money to the debt service funds for debt repayment.

Interfund balances at December 31, 2014 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>						
	<u>Major Funds</u>				<u>Major Funds</u>		
	General	Community Services	Motor Vehicle	Other Nonmajor Governmental	Sewer	Water	Totals
Major Governmental Funds:							
General Fund	\$ -	\$ 44	\$ -	\$ 1,625	\$ 6,248	\$ 4,188	\$ 12,105
Community Services	201,455	-	-	5,855	-	-	207,310
Motor Vehicle	20,756	-	-	-	-	-	20,756
Developmental Disabilities	2,584	-	-	-	403	682	3,669
Alcohol, Drug Addiction, and Mental Health	2,296	92	-	-	-	-	2,388
Other Nonmajor Governmental	330,395	114,658	15,439	1,313	-	-	461,805
Major Enterprise Funds:							
Sewer	3,812	-	-	-	-	-	3,812
Water	3,811	-	-	-	-	-	3,811
Total All Funds	<u>\$ 565,109</u>	<u>\$ 114,794</u>	<u>\$ 15,439</u>	<u>\$ 8,793</u>	<u>\$ 6,651</u>	<u>\$ 4,870</u>	<u>\$ 715,656</u>

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

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During 2013, the County had issued a bond anticipation note in the amount of \$1,270,000 and 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 \$1,270,000 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. 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 2014, the County issued a bond anticipation note in the amount of \$1,195,000 and in 2013 the County 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. During 2014, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$91,327; therefore, the remaining outstanding principal balance was \$908,673 as of December 31, 2014. 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
<u>Other Governmental Funds</u>	<u>General</u>
	<u>\$ 2,126,178</u>

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:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 93,153	\$ 20,797	\$ 113,950
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
2020-2023	424,904	26,885	451,789
Total	<u>\$ 908,673</u>	<u>\$ 111,863</u>	<u>\$ 1,020,536</u>

NOTE 18 – 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

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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 2014. 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 \$125,000 to the Committee during 2014 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 2014, the County contributed \$132,600 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 nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2014, 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

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contributed to the Council upon its creation, the County made no contributions to the Council during 2014 and no future contributions by the County are anticipated; however, the County did pay \$190,940 to the Council for contract services during 2014. 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 2014, the County paid \$724,525 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 2014, 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 \$59,831, \$3,744, \$403,961, \$69,238, \$13,139, and \$9,757 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 2014, 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 2014, the County contributed \$214,750 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 2014. 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 2014, 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 19 – RELATED ORGANIZATIONS

A. Fairfield County District Library

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

B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2014, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County agency fund.

C. Fairfield Metropolitan Housing Authority

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street, Suite 200 Lancaster, Ohio 43130.

NOTE 20 – 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 2014, the District received \$2,028,943 in contributions from member counties, for a fourteen year total of \$25,344,338 from all member counties. Fairfield County contributed \$857,287 in 2014, for a fourteen year total of \$10,819,291 being contributed by the County as of December 31, 2014. The County's total contributions represent 43 percent of total member contributions as of December 31, 2014. 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 2014 and opened its doors for business on February 9, 2004. The County's share of the joint venture is \$1,701,630 as of December 31, 2014. 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 21 – RISK SHARING POOLS

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

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2014 was \$440,567.

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 2014, the County paid premiums to BWC totaling \$440,117 and had a payable in the amount of \$448,103 as of December 31, 2014. The County also had a receivable from BWC as of December 31, 2014 in the amount of \$167,041.

NOTE 22 – CONTINGENT LIABILITIES

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

The County is party to 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.

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 23 – 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 \$900,596. Residential-based services provided directly to the component unit’s clients by the County amounted to \$3,550,241.

NOTE 24 – FUND BALANCES

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

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Fund Balances	General	Community Services	Motor Vehicle	Develop- mental Disabilities	Alcohol, Drug Addiction, and Mental Health Board	Other Governmental Funds	Total
<u>Nonspendable:</u>							
Long-Term Loan							
Between Funds	\$ 1,960,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,960,520
Unclaimed Monies	105,277	-	-	-	-	-	105,277
Economic Development							
Grants Sequestered	-	-	-	-	-	340,797	340,797
Prepays	236,066	10,795	15,346	1,780	5,341	31,580	300,908
Materials and							
Supplies Inventory	87,528	3,512	476,008	26,761	-	-	593,809
Total Nonspendable	2,389,391	14,307	491,354	28,541	5,341	372,377	3,301,311
<u>Restricted for:</u>							
Community Services	-	202,520	-	-	-	-	202,520
Road Projects	-	-	3,975,403	-	-	1,037,474	5,012,877
Developmental							
Disabilities	-	-	-	7,288,270	-	-	7,288,270
Mental Health	-	-	-	-	3,414,755	-	3,414,755
Real Estate Assess- ment and Delinquent	-	-	-	-	-	5,322,721	5,322,721
Ditch Maintenance	-	-	-	-	-	1,853,798	1,853,798
Juvenile Court and							
Other Youth Services	-	-	-	-	-	2,742,879	2,742,879
Older Adult Services	-	-	-	-	-	2,005,846	2,005,846
Child Support							
Enforcement	-	-	-	-	-	1,226,448	1,226,448
Child and Adult							
Protective Services	-	-	-	-	-	1,803,173	1,803,173
Children Services	-	-	-	-	-	1,430,634	1,430,634
Community							
Development	-	-	-	-	-	364,602	364,602
Economic							
Development	-	-	-	-	-	415,124	415,124
Dog and Kennel	-	-	-	-	-	635,395	635,395
Court Computers	-	-	-	-	-	783,465	783,465
Safety Services	-	-	-	-	-	946,187	946,187
Indigent Services	-	-	-	-	-	104,803	104,803
Capital Improvements	-	-	-	-	-	511,463	511,463
Debt Service							
Payments	-	-	-	-	-	709,393	709,393
Other Purposes	-	-	-	-	-	310,722	310,722
Total Restricted	-	202,520	3,975,403	7,288,270	3,414,755	22,204,127	37,085,075
<u>Committed to:</u>							
Building Inspections	122,393	-	-	-	-	-	122,393
Geographical							
Information Systems	126,372	-	-	-	-	-	126,372
Notary Services	61,140	-	-	-	-	-	61,140
Enterprise Zone Plans	8,665	-	-	-	-	-	8,665
Capital Improvements	-	-	-	-	-	5,212,625	5,212,625
Purchases on Order	60,325	-	-	-	-	-	60,325
Total Restricted	378,895	-	-	-	-	5,212,625	5,591,520
<u>Assigned to:</u>							
Capital Improvements	-	-	-	-	-	227,010	227,010
Airport Operations	116,337	-	-	-	-	-	116,337
Purchases on Order	809,374	-	-	-	-	-	809,374
Assigned to							
Subsequent Year's							
Appropriations	5,148,432	-	-	-	-	-	5,148,432
Total Assigned	6,074,143	-	-	-	-	227,010	6,301,153
Unassigned (deficit):	10,257,108	-	-	-	-	(1,336,415)	8,920,693
Total Fund Balances	\$ 19,099,537	\$ 216,827	\$ 4,466,757	\$ 7,316,811	\$ 3,420,096	\$ 26,679,724	\$ 61,199,752

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2014

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 25 – SUBSEQUENT EVENT

On January 6, 2015, the County issued \$33,915,000 in Various Purpose Bonds, Series 2015. The bonds were issued for County Jail Improvements in the amount of \$29,500,000, Roadway Improvements in the amount of \$2,044,415, Water System Improvements in the amount of \$722,456, and Sanitary Sewer Improvements in the amount of \$1,648,129. These bonds will mature by December 1, 2044.

On January 13, 2015, the County renewed \$1,145,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,195,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2014 (reflected as interfund payables in the financial statements, See Note 17).

NOTE 26 – 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.

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Combining Financial Statements and Schedules

General Fund

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 438,360	\$ 444,694	\$ 443,339	\$ 1,355
Fringe Benefits	198,650	199,629	194,898	4,731
Materials and Supplies	19,192	16,297	10,356	5,941
Contractual Services	273,550	276,786	246,687	30,099
Capital Outlay	3,500	24,800	24,298	502
Total Commissioners	933,252	962,206	919,578	42,628
Economic Development:				
Personal Services	110,160	110,160	108,245	1,915
Fringe Benefits	49,100	49,100	47,158	1,942
Materials and Supplies	300	300	90	210
Contractual Services	111,119	110,407	7,308	103,099
Capital Outlay	882	1,200	1,143	57
Total Economic Development	271,561	271,167	163,944	107,223
Auditor:				
Personal Services	589,154	589,154	550,913	38,241
Fringe Benefits	263,400	263,400	234,324	29,076
Materials and Supplies	22,160	20,575	18,704	1,871
Contractual Services	414,637	352,215	339,020	13,195
Capital Outlay	10,000	9,826	7,416	2,410
Other	-	120	119	1
Total Auditor	1,299,351	1,235,290	1,150,496	84,794
Assessing Personal Property:				
Personal Services	38,355	38,355	34,926	3,429
Fringe Benefits	22,226	22,226	19,369	2,857
Total Assessing Personal Property	60,581	60,581	54,295	6,286
Treasurer:				
Personal Services	229,747	229,747	224,175	5,572
Fringe Benefits	101,677	101,677	92,114	9,563
Materials and Supplies	11,260	11,260	11,184	76
Contractual Services	54,532	54,145	50,003	4,142
Total Treasurer	397,216	396,829	377,476	19,353
Prosecuting Attorney:				
Personal Services	944,110	982,489	979,639	2,850
Fringe Benefits	323,330	363,951	359,051	4,900
Materials and Supplies	10,000	10,000	10,000	-
Contractual Services	32,500	24,405	24,405	-
Capital Outlay	62,339	57,000	54,918	2,082
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	\$ 1,430,131	\$ 1,495,697	\$ 1,485,865	\$ 9,832

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical Information System:				
Personal Services	\$ 54,368	\$ 54,368	\$ 53,779	\$ 589
Fringe Benefits	18,902	18,902	18,736	166
Materials and Supplies	6,331	5,400	2,522	2,878
Contractual Services	48,293	66,965	39,041	27,924
Capital Outlay	16,752	16,752	7,685	9,067
Total Geographical Information System	144,646	162,387	121,763	40,624
Information Technology:				
Personal Services	306,948	306,948	295,402	11,546
Fringe Benefits	120,950	120,950	115,891	5,059
Materials and Supplies	69,297	69,297	69,296	1
Contractual Services	46,328	48,132	45,012	3,120
Capital Outlay	52,145	52,521	52,521	-
Total Information Technology	595,668	597,848	578,122	19,726
Board of Elections:				
Personal Services	755,398	743,398	685,546	57,852
Fringe Benefits	233,894	245,894	229,474	16,420
Materials and Supplies	142,041	129,528	52,860	76,668
Contractual Services	254,934	247,199	216,061	31,138
Capital Outlay	53,338	50,500	44,083	6,417
Total Board of Elections	1,439,605	1,416,519	1,228,024	188,495
Maintenance and Operation:				
Personal Services	488,000	473,000	467,681	5,319
Fringe Benefits	297,200	264,100	253,015	11,085
Materials and Supplies	501,075	500,063	446,502	53,561
Contractual Services	1,751,054	1,839,631	1,831,129	8,502
Capital Outlay	80,545	126,100	112,041	14,059
Total Maintenance and Operation	3,117,874	3,202,894	3,110,368	92,526
Recorder:				
Personal Services	171,765	171,765	171,765	-
Fringe Benefits	107,557	107,557	107,259	298
Materials and Supplies	2,132	2,132	1,146	986
Contractual Services	20,116	20,116	12,486	7,630
Total Recorder	301,570	301,570	292,656	8,914
Human Resources:				
Personal Services	136,700	151,400	148,452	2,948
Fringe Benefits	62,273	55,293	57,787	(2,494)
Materials and Supplies	1,000	2,000	1,309	691
Contractual Services	49,798	100,474	58,104	42,370
Capital Outlay	1,200	15,200	14,865	335
Total Human Resources	250,971	324,367	280,517	43,850
Enterprise Zone:				
Personal Services	1,500	3,400	2,799	601
Fringe Benefits	644	1,319	1,058	261
Materials and Supplies	250	250	50	200
Contractual Services	750	750	-	750
Total Enterprise Zone	\$ 3,144	\$ 5,719	\$ 3,907	\$ 1,812

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Certificate of Title Administration:				
Personal Services	\$ 672,000	\$ 648,378	\$ 626,360	\$ 22,018
Fringe Benefits	353,050	361,126	338,053	23,073
Materials and Supplies	26,104	26,104	25,125	979
Contractual Services	23,385	55,612	54,060	1,552
Capital Outlay	8,400	10,644	10,161	483
Other	-	30	30	-
Total Certificate of Title Administration	<u>1,082,939</u>	<u>1,101,894</u>	<u>1,053,789</u>	<u>48,105</u>
County Recorder Equipment:				
Contractual Services	149,736	147,299	92,806	54,493
Capital Outlay	20,544	20,533	8,259	12,274
Total County Recorder Equipment	<u>170,280</u>	<u>167,832</u>	<u>101,065</u>	<u>66,767</u>
Building Department:				
Contractual Services	12,495	42,165	42,144	21
Other	-	1,000	-	1,000
Total Building Department	<u>12,495</u>	<u>43,165</u>	<u>42,144</u>	<u>1,021</u>
Insurance on Property and Persons:				
Contractual Services	578,431	564,546	506,401	58,145
Levy and Assessment:				
Contractual Services	381,161	383,161	376,008	7,153
Total General Government - Legislative and Executive	<u>12,470,876</u>	<u>12,693,672</u>	<u>11,846,418</u>	<u>847,254</u>
General Government - Judicial				
Domestic Relations:				
Personal Services	422,528	418,121	415,130	2,991
Fringe Benefits	154,490	154,479	132,387	22,092
Materials and Supplies	3,093	3,000	2,986	14
Contractual Services	11,058	10,191	6,974	3,217
Capital Outlay	9,326	13,393	13,310	83
Total Domestic Relations	<u>600,495</u>	<u>599,184</u>	<u>570,787</u>	<u>28,397</u>
Common Pleas Probation:				
Personal Services	273,370	273,370	267,742	5,628
Fringe Benefits	168,050	168,050	127,951	40,099
Total Common Pleas Probation	<u>441,420</u>	<u>441,420</u>	<u>395,693</u>	<u>45,727</u>
Common Pleas Court:				
Personal Services	429,191	429,191	421,880	7,311
Fringe Benefits	180,108	180,108	172,862	7,246
Materials and Supplies	14,429	13,860	13,860	-
Contractual Services	163,854	162,732	142,874	19,858
Capital Outlay	12,000	12,000	3,576	8,424
Other	-	35	35	-
Total Common Pleas Court	<u>799,582</u>	<u>797,926</u>	<u>755,087</u>	<u>42,839</u>
Jury Commission:				
Personal Services	1,672	1,672	1,483	189
Fringe Benefits	280	280	246	34
Total Jury Commission	<u>\$ 1,952</u>	<u>\$ 1,952</u>	<u>\$ 1,729</u>	<u>\$ 223</u>

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Juvenile Court:				
Contractual Services	\$ 163,827	\$ 59,071	\$ 26,070	\$ 33,001
Probate Court:				
Personal Services	314,736	329,736	329,620	116
Fringe Benefits	128,078	141,078	136,462	4,616
Materials and Supplies	1,000	1,000	1,000	-
Contractual Services	19,540	21,875	19,896	1,979
Total Probate Court	463,354	493,689	486,978	6,711
Clerk of Courts:				
Personal Services	703,247	703,247	672,005	31,242
Fringe Benefits	387,458	387,458	354,908	32,550
Materials and Supplies	25,050	25,048	25,028	20
Contractual Services	141,754	142,027	139,320	2,707
Capital Outlay	-	548	526	22
Other	-	99,300	99,300	-
Total Clerk of Courts	1,257,509	1,357,628	1,291,087	66,541
Municipal Court:				
Materials and Supplies	2,200	2,300	2,208	92
Contractual Services	95,058	367,587	359,907	7,680
Other	274,197	6,266	6,266	-
Total Municipal Court	371,455	376,153	368,381	7,772
Notary Public Fees:				
Materials and supplies	5,000	5,000	-	5,000
Public Defender:				
Contractual Services	1,328,000	1,328,000	1,322,598	5,402
Total General Government - Judicial	5,432,594	5,460,023	5,218,410	241,613
Public Safety				
Probation Department:				
Personal Services	597,465	597,465	552,887	44,578
Fringe Benefits	284,940	284,940	265,280	19,660
Materials and Supplies	49,078	58,700	56,911	1,789
Contractual Services	568,686	727,084	661,541	65,543
Capital Outlay	50,500	32,352	32,198	154
Total Probation Department	1,550,669	1,700,541	1,568,817	131,724
Coroner:				
Personal Services	122,959	172,334	167,829	4,505
Fringe Benefits	36,040	45,896	42,952	2,944
Materials and Supplies	3,974	2,974	2,972	2
Contractual Services	133,165	99,948	88,861	11,087
Capital Outlay	3,952	2,952	2,839	113
Total Coroner	300,090	324,104	305,453	18,651
Visitation Center:				
Personal Services	7,028	7,028	7,028	-
Fringe Benefits	1,087	1,098	1,059	39
Total Visitation Center	\$ 8,115	\$ 8,126	\$ 8,087	\$ 39

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sheriff:				
Personal Services	\$ 7,207,187	\$ 7,155,602	\$ 7,084,279	\$ 71,323
Fringe Benefits	3,125,330	3,140,905	3,060,080	80,825
Materials and Supplies	992,330	905,664	846,644	59,020
Contractual Services	2,398,345	2,263,845	2,130,626	133,219
Capital Outlay	299,161	393,981	365,326	28,655
Other	48,126	48,126	48,126	-
Total Sheriff	14,070,479	13,908,123	13,535,081	373,042
Total Public Safety	15,929,353	15,940,894	15,417,438	523,456
Health				
Agriculture:				
Contractual Services	340,000	340,000	338,127	1,873
TB Clinics:				
Contractual Services	7,062	8,811	8,811	-
Crippled Children:				
Contractual Services	325,900	325,900	325,879	21
Total Health	672,962	674,711	672,817	1,894
Human Services				
Veterans Service Commission:				
Personal Services	311,100	311,100	263,751	47,349
Fringe Benefits	100,265	108,565	96,851	11,714
Materials and Supplies	21,000	31,000	17,668	13,332
Contractual Services	841,000	822,700	572,425	250,275
Capital Outlay	55,000	55,000	38,994	16,006
Total Human Services	1,328,365	1,328,365	989,689	338,676
Transportation				
Airport:				
Materials and Supplies	41,036	43,937	38,397	5,540
Contractual Services	158,759	154,962	133,873	21,089
Capital Outlay	16,000	11,000	-	11,000
Other	-	1,000	428	572
Total Transportation	215,795	210,899	172,698	38,201
Other				
Commissioners Share - Costs:				
Contractual Services	1,446,612	1,656,930	1,656,030	900
Miscellaneous:				
Contractual Services.....	33,677	155,079	71,683	83,396
Other.....	7,000	6,031	1,098	4,933
Total Miscellaneous	40,677	161,110	72,781	88,329
Total Other	1,487,289	1,818,040	1,728,811	89,229
Total Expenditures.....	\$ 37,537,234	\$ 38,126,604	\$ 36,046,281	\$ 2,080,323

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, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 20,387,598	\$ 709,393	\$ 7,037,933	\$ 28,134,924
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	340,797	-	-	340,797
Receivables:				
Property Taxes	6,369,050	178,400	-	6,547,450
Lodging Taxes	47,844	-	-	47,844
Accounts	123,477	-	-	123,477
Interfund	8,793	-	-	8,793
Special Assessments	101,036	856,849	-	957,885
Accrued Interest	1,366	-	-	1,366
Loans	303,857	-	-	303,857
Intergovernmental	4,661,602	-	213,822	4,875,424
Prepaid Items.....	31,580	-	-	31,580
Total Assets.....	<u>\$ 32,377,000</u>	<u>\$ 1,744,642</u>	<u>\$ 7,251,755</u>	<u>\$ 41,373,397</u>
LIABILITIES				
Accounts Payable.....	\$ 660,291	\$ -	\$ 38,885	\$ 699,176
Contracts Payable.....	14,250	-	301,324	315,574
Accrued Wages and Benefits Payable.....	166,764	-	-	166,764
Matured Compensated Absences Payable.....	446	-	-	446
Retainage Payable.....	49,755	-	34,863	84,618
Interfund Payable.....	325,983	-	2,262,000	2,587,983
External Party Payable.....	1,175	-	-	1,175
Intergovernmental Payable.....	231,281	-	-	231,281
Total Liabilities.....	<u>1,449,945</u>	<u>-</u>	<u>2,637,072</u>	<u>4,087,017</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	6,076,527	178,400	-	6,254,927
Unavailable Revenue.....	3,494,880	856,849	-	4,351,729
Total Deferred Inflows of Resources.....	<u>9,571,407</u>	<u>1,035,249</u>	<u>-</u>	<u>10,606,656</u>
FUND BALANCES				
Nonspendable	372,377	-	-	372,377
Restricted	20,983,271	709,393	511,463	22,204,127
Committed.....	-	-	5,212,625	5,212,625
Assigned.....	-	-	227,010	227,010
Unassigned (Deficit).....	-	-	(1,336,415)	(1,336,415)
Total Fund Balances.....	<u>21,355,648</u>	<u>709,393</u>	<u>4,614,683</u>	<u>26,679,724</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 32,377,000</u>	<u>\$ 1,744,642</u>	<u>\$ 7,251,755</u>	<u>\$ 41,373,397</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 5,685,097	\$ 178,400	\$ -	\$ 5,863,497
Lodging Taxes.....	207,593	-	-	207,593
Charges for Services.....	3,876,781	-	3,291	3,880,072
Licenses and Permits.....	512,623	-	-	512,623
Fines and Forfeitures.....	240,562	-	-	240,562
Intergovernmental.....	10,725,814	-	1,059,309	11,785,123
Special Assessments.....	108,659	70,881	-	179,540
Interest.....	19,001	59,608	-	78,609
Rent.....	-	489,559	-	489,559
Donations.....	85,835	-	-	85,835
Other.....	129,611	-	-	129,611
Total Revenues.....	<u>21,591,576</u>	<u>798,448</u>	<u>1,062,600</u>	<u>23,452,624</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	1,764,939	-	-	1,764,939
Judicial	1,479,159	-	-	1,479,159
Public Safety	2,418,258	-	-	2,418,258
Public Works	1,318,514	-	-	1,318,514
Health	1,073,231	-	-	1,073,231
Human Services	11,904,268	-	-	11,904,268
Urban Redevelopment and Housing	854,375	-	-	854,375
Intergovernmental.....	557,900	-	-	557,900
Capital Outlay.....	-	-	3,482,161	3,482,161
Debt Service:				
Principal Retirement	1,585	1,590,000	-	1,591,585
Interest and Fiscal Charges	1,313	509,511	30,681	541,505
Total Expenditures.....	<u>21,373,542</u>	<u>2,099,511</u>	<u>3,512,842</u>	<u>26,985,895</u>
Excess of Revenues Over (Under) Expenditures.....	<u>218,034</u>	<u>(1,301,063)</u>	<u>(2,450,242)</u>	<u>(3,533,271)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	1,972,444	1,330,388	3,081,101	6,383,933
Transfers Out.....	(161,415)	(878)	-	(162,293)
Total Other Financing Sources (Uses).....	<u>1,811,029</u>	<u>1,329,510</u>	<u>3,081,101</u>	<u>6,221,640</u>
Net Changes in Fund Balances.....	2,029,063	28,447	630,859	2,688,369
Fund Balances Beginning of Year.....	19,326,585	680,946	3,983,824	23,991,355
Fund Balances End of Year.....	<u>\$ 21,355,648</u>	<u>\$ 709,393</u>	<u>\$ 4,614,683</u>	<u>\$ 26,679,724</u>

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Nonmajor Special Revenue Funds

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

Dog and Kennel Fund	To account for 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 2014; 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 Local Government Innovation Fund for GAAP reporting.
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.

(continued)

Nonmajor Special Revenue Funds (continued)

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 Safe Haven Fund for GAAP reporting.

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, Home Sewage Treatment System Fund, and Moving Ohio Forward Fund for GAAP reporting.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2014

	Dog and Kennel 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.....	\$ 661,814	\$ 1,271,543	\$ 5,088,358	\$ 1,853,798	\$ 321,683
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	620	48,796	-	-	1,500
Interfund	-	5,391	-	-	-
Special Assessments	-	-	-	91,933	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	10,777	382,395	2,075	-	770
Prepaid Items.....	156	7,254	3,671	-	-
Total Assets.....	<u>\$ 673,367</u>	<u>\$ 1,715,379</u>	<u>\$ 5,094,104</u>	<u>\$ 1,945,731</u>	<u>\$ 323,953</u>
LIABILITIES					
Accounts Payable.....	\$ 21,956	\$ 29,305	\$ 11,051	\$ -	\$ 1,206
Contracts Payable.....	-	-	10,195	-	-
Accrued Wages and					
Benefits Payable.....	8,435	49,671	32,875	-	10,548
Matured Compensated					
Absences Payable.....	446	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	15,019	-	-	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	6,263	28,924	17,292	-	5,653
Total Liabilities.....	<u>37,100</u>	<u>122,919</u>	<u>71,413</u>	<u>-</u>	<u>17,407</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	716	358,758	2,075	91,933	770
Total Deferred Inflows of Resources.....	<u>716</u>	<u>358,758</u>	<u>2,075</u>	<u>91,933</u>	<u>770</u>
FUND BALANCES:					
Nonspendable	156	7,254	3,671	-	-
Restricted	635,395	1,226,448	5,016,945	1,853,798	305,776
Total Fund Balances	<u>635,551</u>	<u>1,233,702</u>	<u>5,020,616</u>	<u>1,853,798</u>	<u>305,776</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 673,367</u>	<u>\$ 1,715,379</u>	<u>\$ 5,094,104</u>	<u>\$ 1,945,731</u>	<u>\$ 323,953</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>
\$ 828,832	\$ 220,602	\$ 2,087	\$ 21,786	\$ 16,703	\$ 1,087,229	\$ 54,669
-	-	-	-	-	-	-
-	-	-	-	-	1,442,824	-
-	-	-	-	-	-	-
18,101	600	411	-	-	-	-
1,313	-	-	-	-	-	-
-	-	-	9,103	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,920,048	22,018	-	-	-	84,005	102,771
14,715	381	-	-	-	-	-
<u>\$ 2,783,009</u>	<u>\$ 243,601</u>	<u>\$ 2,498</u>	<u>\$ 30,889</u>	<u>\$ 16,703</u>	<u>\$ 2,614,058</u>	<u>\$ 157,440</u>
\$ 276,637	\$ 44,047	\$ -	\$ -	\$ -	\$ -	\$ 459
-	-	-	-	-	-	-
-	4,349	-	-	-	-	2,547
-	-	-	-	-	-	-
-	-	-	-	-	49,755	-
34,028	84,831	-	15,439	-	-	-
-	-	-	-	-	-	-
2,511	2,788	-	-	-	-	40,570
<u>313,176</u>	<u>136,015</u>	<u>-</u>	<u>15,439</u>	<u>-</u>	<u>49,755</u>	<u>43,576</u>
-	-	-	-	-	1,376,941	-
<u>1,024,484</u>	<u>451</u>	<u>168</u>	<u>9,103</u>	<u>-</u>	<u>149,888</u>	<u>89,757</u>
<u>1,024,484</u>	<u>451</u>	<u>168</u>	<u>9,103</u>	<u>-</u>	<u>1,526,829</u>	<u>89,757</u>
14,715	381	-	-	-	-	-
<u>1,430,634</u>	<u>106,754</u>	<u>2,330</u>	<u>6,347</u>	<u>16,703</u>	<u>1,037,474</u>	<u>24,107</u>
<u>1,445,349</u>	<u>107,135</u>	<u>2,330</u>	<u>6,347</u>	<u>16,703</u>	<u>1,037,474</u>	<u>24,107</u>
<u>\$ 2,783,009</u>	<u>\$ 243,601</u>	<u>\$ 2,498</u>	<u>\$ 30,889</u>	<u>\$ 16,703</u>	<u>\$ 2,614,058</u>	<u>\$ 157,440</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2014

	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.....	\$ -	\$ 313,928	\$ 2,019,137	\$ 301,638	\$ 99,094
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	47,844	-	-	-	-
Accounts	-	1,000	77	-	-
Interfund	-	-	-	237	-
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	273	-
Loans	-	-	-	62,661	-
Intergovernmental	-	5,771	424,123	735,776	139,169
Prepaid Items.....	-	1,170	3,900	-	35
Total Assets.....	<u>\$ 47,844</u>	<u>\$ 321,869</u>	<u>\$ 2,447,237</u>	<u>\$ 1,100,585</u>	<u>\$ 238,298</u>
LIABILITIES					
Accounts Payable.....	\$ 47,844	\$ 18,731	\$ 92,211	\$ -	\$ 49,832
Contracts Payable.....	-	-	-	4,055	-
Accrued Wages and					
Benefits Payable.....	-	6,430	14,859	43	-
Matured Compensated					
Absences Payable.....	-	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	-	1,313	793	81,472
External Party Payable.....	-	-	-	1,175	-
Intergovernmental Payable.....	-	15,558	18,411	19	12,428
Total Liabilities.....	<u>47,844</u>	<u>40,719</u>	<u>126,794</u>	<u>6,085</u>	<u>143,732</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	-	-	-	-	-
Unavailable Revenue.....	-	452	67,747	729,898	55,133
Total Deferred Inflows of Resources.....	<u>-</u>	<u>452</u>	<u>67,747</u>	<u>729,898</u>	<u>55,133</u>
FUND BALANCES:					
Nonspendable	-	1,170	3,900	-	35
Restricted	-	279,528	2,248,796	364,602	39,398
Total Fund Balances	<u>-</u>	<u>280,698</u>	<u>2,252,696</u>	<u>364,602</u>	<u>39,433</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 47,844</u>	<u>\$ 321,869</u>	<u>\$ 2,447,237</u>	<u>\$ 1,100,585</u>	<u>\$ 238,298</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
\$ 2,010,937	\$ 173,213	\$ 1,802,709	\$ 128,958	\$ 1,007,307	\$ 1,033,895	\$ 67,678
-	340,797	-	-	-	-	-
1,642,077	-	3,284,149	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	20,155	25,727	6,490
-	718	464	670	-	-	-
-	-	-	-	-	-	-
-	1,093	-	-	-	-	-
-	241,196	-	-	-	-	-
96,752	10	193,504	-	9,446	404,192	128,000
-	-	-	-	-	298	-
<u>\$ 3,749,766</u>	<u>\$ 757,027</u>	<u>\$ 5,280,826</u>	<u>\$ 129,628</u>	<u>\$ 1,036,908</u>	<u>\$ 1,464,112</u>	<u>\$ 202,168</u>
\$ 5,091	\$ 586	\$ -	\$ -	\$ 43,847	\$ 17,488	\$ -
-	-	-	-	-	-	-
-	43	-	-	232	36,732	-
-	-	-	-	-	-	-
-	-	-	-	2,188	39,900	51,000
-	-	-	-	-	-	-
-	37	-	-	937	75,881	4,009
<u>5,091</u>	<u>666</u>	<u>-</u>	<u>-</u>	<u>47,204</u>	<u>170,001</u>	<u>55,009</u>
1,566,530	-	3,133,056	-	-	-	-
<u>172,299</u>	<u>440</u>	<u>344,597</u>	<u>-</u>	<u>7,514</u>	<u>260,697</u>	<u>128,000</u>
<u>1,738,829</u>	<u>440</u>	<u>3,477,653</u>	<u>-</u>	<u>7,514</u>	<u>260,697</u>	<u>128,000</u>
-	340,797	-	-	-	298	-
<u>2,005,846</u>	<u>415,124</u>	<u>1,803,173</u>	<u>129,628</u>	<u>982,190</u>	<u>1,033,116</u>	<u>19,159</u>
<u>2,005,846</u>	<u>755,921</u>	<u>1,803,173</u>	<u>129,628</u>	<u>982,190</u>	<u>1,033,414</u>	<u>19,159</u>
<u>\$ 3,749,766</u>	<u>\$ 757,027</u>	<u>\$ 5,280,826</u>	<u>\$ 129,628</u>	<u>\$ 1,036,908</u>	<u>\$ 1,464,112</u>	<u>\$ 202,168</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2014

	<u>Totals</u>
ASSETS	
Equity in Pooled Cash and	
Cash Equivalents.....	\$ 20,387,598
Restricted Assets: Equity in Pooled	
Cash and cash equivalents	340,797
Receivables:	
Property Taxes	6,369,050
Lodging Taxes	47,844
Accounts	123,477
Interfund	8,793
Special Assessments	101,036
Accrued Interest	1,366
Loans	303,857
Intergovernmental	4,661,602
Prepaid Items.....	31,580
Total Assets.....	<u>\$ 32,377,000</u>
LIABILITIES	
Accounts Payable.....	\$ 660,291
Contracts Payable.....	14,250
Accrued Wages and	
Benefits Payable.....	166,764
Matured Compensated	
Absences Payable.....	446
Retainage Payable.....	49,755
Interfund Payable.....	325,983
External Party Payable.....	1,175
Intergovernmental Payable.....	231,281
Total Liabilities.....	<u>1,449,945</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	6,076,527
Unavailable Revenue.....	3,494,880
Total Deferred Inflows of	
Resources.....	<u>9,571,407</u>
FUND BALANCES:	
Nonspendable	372,377
Restricted	20,983,271
Total Fund Balances	<u>21,355,648</u>
Total Liabilities, Deferred Inflows	
of Resources, and Fund Balances.....	<u>\$ 32,377,000</u>

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Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Ditch Maintenance Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	20,048	483,846	1,836,683	-
Licenses and Permits.....	352,759	-	-	-
Fines and Forfeitures.....	11,810	-	-	-
Intergovernmental.....	11,986	2,039,478	-	-
Special Assessments.....	-	-	-	105,231
Interest.....	-	-	-	-
Donations.....	3,109	-	-	-
Other.....	1,916	10,026	5,177	-
Total Revenues.....	<u>401,628</u>	<u>2,533,350</u>	<u>1,841,860</u>	<u>105,231</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	1,239,930	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	21,726
Health	489,366	-	-	-
Human Services	-	2,105,007	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>489,366</u>	<u>2,105,007</u>	<u>1,239,930</u>	<u>21,726</u>
Excess of Revenues Over (Under) Expenditures	<u>(87,738)</u>	<u>428,343</u>	<u>601,930</u>	<u>83,505</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	180,844	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>180,844</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(87,738)	609,187	601,930	83,505
Fund Balances Beginning of Year.....	723,289	624,515	4,418,686	1,770,293
Fund Balances End of Year.....	<u>\$ 635,551</u>	<u>\$ 1,233,702</u>	<u>\$ 5,020,616</u>	<u>\$ 1,853,798</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,308,250
-	-	-	-	-	-	-
686,171	33,611	7,209	-	-	-	-
-	-	-	34,491	-	-	-
-	-	-	-	-	-	-
-	3,378,881	186,932	-	-	-	168,410
-	-	-	-	3,428	-	-
-	-	-	-	-	-	-
-	80,169	732	-	-	-	-
1,687	71,609	1,506	-	-	-	-
<u>687,858</u>	<u>3,564,270</u>	<u>196,379</u>	<u>34,491</u>	<u>3,428</u>	<u>-</u>	<u>1,476,660</u>
525,009	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	327,037	-	-	-	-
-	-	-	-	15,439	-	1,073,756
-	-	-	35,202	-	-	-
-	4,348,618	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,585	-	-	-	-
-	-	1,313	-	-	-	-
<u>525,009</u>	<u>4,348,618</u>	<u>329,935</u>	<u>35,202</u>	<u>15,439</u>	<u>-</u>	<u>1,073,756</u>
<u>162,849</u>	<u>(784,348)</u>	<u>(133,556)</u>	<u>(711)</u>	<u>(12,011)</u>	<u>-</u>	<u>402,904</u>
-	1,466,281	93,550	-	-	-	-
-	-	-	-	-	-	(161,415)
-	<u>1,466,281</u>	<u>93,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(161,415)</u>
162,849	681,933	(40,006)	(711)	(12,011)	-	241,489
142,927	763,416	147,141	3,041	18,358	16,703	795,985
<u>\$ 305,776</u>	<u>\$ 1,445,349</u>	<u>\$ 107,135</u>	<u>\$ 2,330</u>	<u>\$ 6,347</u>	<u>\$ 16,703</u>	<u>\$ 1,037,474</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, 2014

	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	207,593	-	-
Charges for Services.....	-	-	222,626	86,756
Licenses and Permits.....	-	-	125,373	-
Fines and Forfeitures.....	-	-	91,995	-
Intergovernmental.....	549,778	-	10,560	686,624
Special Assessments.....	-	-	-	-
Interest.....	129	-	-	-
Donations.....	-	-	1,825	-
Other.....	13,559	-	984	7,253
Total Revenues.....	<u>563,466</u>	<u>207,593</u>	<u>453,363</u>	<u>780,633</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	1,111,110
Public Safety	-	-	399,058	-
Public Works	-	207,593	-	-
Health	548,663	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>548,663</u>	<u>207,593</u>	<u>399,058</u>	<u>1,111,110</u>
Excess of Revenues Over (Under) Expenditures	<u>14,803</u>	<u>-</u>	<u>54,305</u>	<u>(330,477)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	-	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	14,803	-	54,305	(330,477)
Fund Balances Beginning of Year.....	9,304	-	226,393	2,583,173
Fund Balances End of Year.....	<u>\$ 24,107</u>	<u>\$ -</u>	<u>\$ 280,698</u>	<u>\$ 2,252,696</u>

(Continued)

Community Development Block 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
\$ -	\$ -	\$ 1,456,342	\$ -	\$ 2,920,505	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	2,588	-	-	221,315
-	-	-	-	-	-	-
-	-	-	-	-	-	136,757
343,740	678,395	193,953	-	387,902	18,658	4,031
-	-	-	-	-	-	-
4,526	-	-	11,161	-	2,603	-
-	-	-	-	-	-	-
20	-	-	26	-	-	257
<u>348,286</u>	<u>678,395</u>	<u>1,650,295</u>	<u>13,775</u>	<u>3,308,407</u>	<u>21,261</u>	<u>362,360</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	368,049
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	733,070	1,642,070	-	3,075,503	-	-
53,944	-	-	66,037	-	-	-
321,851	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>375,795</u>	<u>733,070</u>	<u>1,642,070</u>	<u>66,037</u>	<u>3,075,503</u>	<u>-</u>	<u>368,049</u>
<u>(27,509)</u>	<u>(54,675)</u>	<u>8,225</u>	<u>(52,262)</u>	<u>232,904</u>	<u>21,261</u>	<u>(5,689)</u>
-	-	-	-	-	50,000	-
-	-	-	-	-	-	-
-	-	-	-	-	50,000	-
<u>(27,509)</u>	<u>(54,675)</u>	<u>8,225</u>	<u>(52,262)</u>	<u>232,904</u>	<u>71,261</u>	<u>(5,689)</u>
<u>392,111</u>	<u>94,108</u>	<u>1,997,621</u>	<u>808,183</u>	<u>1,570,269</u>	<u>58,367</u>	<u>987,879</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>

(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, 2014

	Other Public Safety Programs	Other Urban Redevelopment and Housing Programs	Totals
REVENUES			
Property Taxes.....	\$ -	\$ -	\$ 5,685,097
Lodging Taxes.....	-	-	207,593
Charges for Services.....	275,419	509	3,876,781
Licenses and Permits.....	-	-	512,623
Fines and Forfeitures.....	-	-	240,562
Intergovernmental.....	1,449,829	616,657	10,725,814
Special Assessments.....	-	-	108,659
Interest.....	-	582	19,001
Donations.....	-	-	85,835
Other.....	10,369	5,222	129,611
Total Revenues.....	<u>1,735,617</u>	<u>622,970</u>	<u>21,591,576</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	-	-	1,764,939
Judicial	-	-	1,479,159
Public Safety	1,692,163	-	2,418,258
Public Works	-	-	1,318,514
Health	-	-	1,073,231
Human Services	-	-	11,904,268
Urban Redevelopment and Housing	-	734,394	854,375
Intergovernmental.....	236,049	-	557,900
Debt Service:			
Principal Retirement	-	-	1,585
Interest and Fiscal Charges	-	-	1,313
Total Expenditures.....	<u>1,928,212</u>	<u>734,394</u>	<u>21,373,542</u>
Excess of Revenues Over (Under) Expenditures	<u>(192,595)</u>	<u>(111,424)</u>	<u>218,034</u>
OTHER FINANCING SOURCES (USES)			
Transfers In.....	110,769	71,000	1,972,444
Transfers Out.....	-	-	(161,415)
Total Other Financing Sources (Uses).....	<u>110,769</u>	<u>71,000</u>	<u>1,811,029</u>
Net Changes in Fund Balances.....	(81,826)	(40,424)	2,029,063
Fund Balances Beginning of Year.....	1,115,240	59,583	19,326,585
Fund Balances End of Year.....	<u>\$ 1,033,414</u>	<u>\$ 19,159</u>	<u>\$ 21,355,648</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 34,000	\$ 20,048	\$ (13,952)
Licenses and Permits.....	300,000	353,635	53,635
Fines and Forfeitures.....	17,500	11,810	(5,690)
Intergovernmental.....	2,000	2,000	-
Donations.....	3,000	2,489	(511)
Other.....	-	1,916	1,916
Total Revenues.....	<u>356,500</u>	<u>391,898</u>	<u>35,398</u>
EXPENDITURES			
Current:			
Health:			
Dog and Kennel:			
Personal Services	199,700	188,329	11,371
Fringe Benefits	105,900	91,768	14,132
Materials and Supplies	68,674	52,698	15,976
Contractual Services	163,461	159,038	4,423
Capital Outlay	45,209	29,604	15,605
Other	<u>7,562</u>	<u>7,562</u>	<u>-</u>
Total Expenditures.....	<u>590,506</u>	<u>528,999</u>	<u>61,507</u>
Net Change in Fund Balance.....	(234,006)	(137,101)	96,905
Fund Balance Beginning of Year	739,346	739,346	-
Prior Year Encumbrances Appropriated.....	<u>21,345</u>	<u>21,345</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 526,685</u>	<u>\$ 623,590</u>	<u>\$ 96,905</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 410,000	\$ 476,269	\$ 66,269
Intergovernmental.....	1,707,000	2,063,193	356,193
Other.....	-	10,026	10,026
Total Revenues.....	<u>2,117,000</u>	<u>2,549,488</u>	<u>432,488</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,210,000	1,031,167	178,833
Fringe Benefits	639,395	540,768	98,627
Materials and Supplies	3,747	1,856	1,891
Contractual Services	<u>804,408</u>	<u>760,042</u>	<u>44,366</u>
Total Expenditures.....	<u>2,657,550</u>	<u>2,333,833</u>	<u>323,717</u>
Excess of Revenues Over (Under) Expenditures.....	(540,550)	215,655	756,205
OTHER FINANCING SOURCES			
Transfers In.....	<u>180,844</u>	<u>180,844</u>	-
Net Change in Fund Balance.....	(359,706)	396,499	756,205
Fund Balance Beginning of Year	601,093	601,093	-
Prior Year Encumbrances Appropriated.....	<u>149,285</u>	<u>149,285</u>	-
Fund Balance End of Year	<u>\$ 390,672</u>	<u>\$ 1,146,877</u>	<u>\$ 756,205</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,788,050	\$ 1,836,708	\$ 48,658
Other.....	-	5,177	5,177
Total Revenues.....	<u>1,788,050</u>	<u>1,841,885</u>	<u>53,835</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	660,000	619,227	40,773
Fringe Benefits	369,100	324,687	44,413
Materials and Supplies	50,994	13,331	37,663
Contractual Services	1,596,119	567,573	1,028,546
Capital Outlay	45,000	23,079	21,921
Total Expenditures.....	<u>2,721,213</u>	<u>1,547,897</u>	<u>1,173,316</u>
Excess of Revenues Over (Under) Expenditures.....	(933,163)	293,988	1,227,151
OTHER FINANCING SOURCES			
Transfers in.....	1,400	-	(1,400)
Net Change in Fund Balance.....	(931,763)	293,988	1,225,751
Fund Balance Beginning of Year	4,281,735	4,281,735	-
Prior Year Encumbrances Appropriated.....	239,305	239,305	-
Fund Balance End of Year	<u>\$ 3,589,277</u>	<u>\$ 4,815,028</u>	<u>\$ 1,225,751</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ -	\$ 105,231	\$ 105,231
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	22,319	22,319	-
Net Change in Fund Balance.....	(22,319)	82,912	105,231
Fund Balance Beginning of Year	1,770,293	1,770,293	-
Prior Year Encumbrances Appropriated.....	593	593	-
Fund Balance End of Year	<u>\$ 1,748,567</u>	<u>\$ 1,853,798</u>	<u>\$ 105,231</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 725,000	\$ 684,671	\$ (40,329)
Other.....	500	1,687	1,187
Total Revenues.....	<u>725,500</u>	<u>686,358</u>	<u>(39,142)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	213,726	199,342	14,384
Fringe Benefits	113,098	94,893	18,205
Materials and Supplies	10,567	5,067	5,500
Contractual Services	399,571	225,787	173,784
Capital Outlay	9,000	4,151	4,849
Total Expenditures.....	<u>745,962</u>	<u>529,240</u>	<u>216,722</u>
Net Change in Fund Balance.....	(20,462)	157,118	177,580
Fund Balance Beginning of Year	149,778	149,778	-
Prior Year Encumbrances Appropriated.....	8,335	8,335	-
Fund Balance End of Year	<u>\$ 137,651</u>	<u>\$ 315,231</u>	<u>\$ 177,580</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 50,000	\$ 32,208	\$ (17,792)
Intergovernmental	3,615,280	2,952,978	(662,302)
Donations	71,000	79,724	8,724
Other	60,000	67,043	7,043
Total Revenues	<u>3,796,280</u>	<u>3,131,953</u>	<u>(664,327)</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Materials and Supplies	4,667	4,627	40
Contractual Services	5,316,924	5,078,458	238,466
Capital Outlay	20,000	9,450	10,550
Total Expenditures	<u>5,341,591</u>	<u>5,092,535</u>	<u>249,056</u>
Excess of Revenues Under Expenditures	(1,545,311)	(1,960,582)	(415,271)
OTHER FINANCING SOURCES			
Transfers In	1,407,506	1,466,281	58,775
Net Change in Fund Balance	(137,805)	(494,301)	(356,496)
Fund Balance Beginning of Year	761,112	761,112	-
Prior Year Encumbrances Appropriated	118,662	118,662	-
Fund Balance End of Year	<u>\$ 741,969</u>	<u>\$ 385,473</u>	<u>\$ (356,496)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 19,700	\$ 6,609	\$ (13,091)
Intergovernmental.....	264,825	192,682	(72,143)
Donations.....	-	732	732
Other.....	131	1,466	1,335
Total Revenues.....	<u>284,656</u>	<u>201,489</u>	<u>(83,167)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	100,313	92,305	8,008
Fringe Benefits	18,311	16,252	2,059
Materials and Supplies	4,100	3,469	631
Contractual Services	142,400	105,642	36,758
Capital Outlay	176,717	129,039	47,678
Total Expenditures.....	<u>441,841</u>	<u>346,707</u>	<u>95,134</u>
Excess of Revenues Under Expenditures.....	<u>(157,185)</u>	<u>(145,218)</u>	<u>11,967</u>
OTHER FINANCING SOURCES (USES)			
Advances In	-	79,748	79,748
Advances Out	-	(3,003)	(3,003)
Transfers In.....	93,550	93,550	-
Total Other Financing Sources (Uses).....	<u>93,550</u>	<u>170,295</u>	<u>76,745</u>
Net Change in Fund Balance.....	(63,635)	25,077	88,712
Fund Balance Beginning of Year	128,592	128,592	-
Prior Year Encumbrances Appropriated.....	4,730	4,730	-
Fund Balance End of Year	<u>\$ 69,687</u>	<u>\$ 158,399</u>	<u>\$ 88,712</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 35,202	\$ (798)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	<u>36,000</u>	<u>35,202</u>	<u>798</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ 600	\$ 3,428	\$ 2,828
EXPENDITURES			
Current:			
Public works:			
Bateson Beach:			
Capital Outlay	9,130	9,130	-
Net change in fund balance.....	(8,530)	(5,702)	2,828
Fund Balance Beginning of Year	8,391	8,391	-
Prior Year Encumbrances Appropriated	19,097	19,097	-
Fund Balance End of Year	<u>\$ 18,958</u>	<u>\$ 21,786</u>	<u>\$ 2,828</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,218,300	\$ 1,290,350	\$ 72,050
Intergovernmental.....	177,000	168,410	(8,590)
Total Revenues.....	<u>1,395,300</u>	<u>1,458,760</u>	<u>63,460</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	51,436	50,990	446
Capital Outlay	<u>1,421,974</u>	<u>1,340,121</u>	<u>81,853</u>
Total Expenditures.....	<u>1,473,410</u>	<u>1,391,111</u>	<u>82,299</u>
Excess of Revenues Over (Under) Expenditures.....	(78,110)	67,649	145,759
OTHER FINANCING USES			
Transfers Out.....	<u>(161,415)</u>	<u>(161,415)</u>	-
Net Change in Fund Balance.....	(239,525)	(93,766)	145,759
Fund Balance Beginning of Year	765,525	765,525	-
Prior Year Encumbrances Appropriated.....	<u>83,960</u>	<u>83,960</u>	-
Fund Balance End of Year	<u>\$ 609,960</u>	<u>\$ 755,719</u>	<u>\$ 145,759</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 622,213	\$ 549,778	\$ (72,435)
Interest	-	129	129
Other	15,991	16,536	545
Total Revenues	638,204	566,443	(71,761)
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	47,143	47,143	-
Fringe Benefits	24,573	23,588	985
Materials and Supplies	3,568	3,568	-
Contractual Services	522,319	404,013	118,306
Capital Outlay	46,371	46,371	-
Other	8,000	5,935	2,065
Total Expenditures	651,974	530,618	121,356
Net Change in Fund Balance	(13,770)	35,825	49,595
Fund Balance Beginning of Year	13,212	13,212	-
Prior Year Encumbrances Appropriated	5,632	5,632	-
Fund Balance End of Year	\$ 5,074	\$ 54,669	\$ 49,595

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 208,185	\$ 208,185	\$ -
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	<u>208,185</u>	<u>208,185</u>	<u>-</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 310,000	\$ 251,269	\$ (58,731)
Licenses and Permits.....	184,500	126,327	(58,173)
Fines and Forfeitures.....	25,700	90,598	64,898
Intergovernmental.....	-	18,364	18,364
Donations.....	-	825	825
Other.....	-	984	984
Total Revenues.....	<u>520,200</u>	<u>488,367</u>	<u>(31,833)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	71,400	65,298	6,102
Fringe Benefits	47,072	37,482	9,590
Materials and Supplies	316,202	274,084	42,118
Contractual Services	88,604	49,132	39,472
Capital outlay	<u>3,428</u>	<u>-</u>	<u>3,428</u>
Total Expenditures.....	<u>526,706</u>	<u>425,996</u>	<u>100,710</u>
Net Change in Fund Balance.....	(6,506)	62,371	68,877
Fund Balance Beginning of Year	177,414	177,414	-
Prior Year Encumbrances Appropriated.....	<u>51,326</u>	<u>51,326</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 222,234</u>	<u>\$ 291,111</u>	<u>\$ 68,877</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 165,000	\$ 91,715	\$ (73,285)
Intergovernmental.....	805,000	330,248	(474,752)
Donations.....	1,000	-	(1,000)
Other.....	-	7,176	7,176
Total Revenues.....	<u>971,000</u>	<u>429,139</u>	<u>(541,861)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	700,750	435,823	264,927
Fringe Benefits	376,494	210,008	166,486
Materials and Supplies	9,500	2,300	7,200
Contractual Services	576,126	484,012	92,114
Capital Outlay	<u>15,000</u>	<u>1,704</u>	<u>13,296</u>
Total Expenditures.....	<u>1,677,870</u>	<u>1,133,847</u>	<u>544,023</u>
Net Change in Fund Balance.....	(706,870)	(704,708)	2,162
Fund Balance Beginning of Year	2,587,004	2,587,004	-
Prior Year Encumbrances Appropriated.....	<u>50,404</u>	<u>50,404</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,930,538</u>	<u>\$ 1,932,700</u>	<u>\$ 2,162</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 850	\$ -	\$ (850)
Loans.....	10,000	62,200	52,200
Intergovernmental.....	710,562	593,925	(116,637)
Housing Rehabilitation.....	60,035	60,035	-
Interest.....	4,400	4,828	428
Other.....	10	20	10
Total Revenues.....	<u>785,857</u>	<u>721,008</u>	<u>(64,849)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	2,000	800	1,200
Fringe Benefits	1,030	524	506
Materials and supplies	75	-	75
Contractual Services	299,293	95,956	203,337
Capital Outlay	<u>372,883</u>	<u>326,413</u>	<u>46,470</u>
Total Expenditures.....	<u>675,281</u>	<u>423,693</u>	<u>251,588</u>
Excess of Revenues Over Expenditures.....	110,576	297,315	186,739
OTHER FINANCING USES			
Advances Out.....	-	(282,618)	(282,618)
Net Change in Fund Balance.....	110,576	14,697	(95,879)
Fund Balance Beginning of Year	275,559	275,559	-
Prior Year Encumbrances Appropriated.....	<u>11,164</u>	<u>11,164</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 397,299</u>	<u>\$ 301,420</u>	<u>\$ (95,879)</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 665,000	\$ 720,145	\$ 55,145
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	679,748	664,652	15,096
Net Change in Fund Balance.....	(14,748)	55,493	70,241
Fund Balance Beginning of Year	35,531	35,531	-
Prior Year Encumbrances Appropriated.....	8,070	8,070	-
Fund Balance End of Year	<u>\$ 28,853</u>	<u>\$ 99,094</u>	<u>\$ 70,241</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,601,500	\$ 1,471,852	\$ (129,648)
Intergovernmental.....	190,000	193,953	3,953
Total Revenues.....	1,791,500	1,665,805	(125,695)
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	2,219,622	2,135,284	84,338
Net Change in Fund Balance.....	(428,122)	(469,479)	(41,357)
Fund Balance Beginning of Year	1,423,714	1,423,714	-
Prior Year Encumbrances Appropriated.....	542,913	542,913	-
Fund Balance End of Year	<u>\$ 1,538,505</u>	<u>\$ 1,497,148</u>	<u>\$ (41,357)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,110	\$ 2,588	\$ 478
Loans.....	56,700	86,264	29,564
Interest.....	12,250	12,798	548
Other.....	-	26	26
Total Revenues.....	<u>71,060</u>	<u>101,676</u>	<u>30,616</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	3,100	2,534	566
Fringe Benefits	1,830	1,623	207
Materials and Supplies	100	-	100
Contractual Services	304,725	87,670	217,055
Capital Outlay	500	-	500
Other	1,761	1,761	-
Total Expenditures.....	<u>312,016</u>	<u>93,588</u>	<u>218,428</u>
Net Change in Fund Balance.....	(240,956)	8,088	249,044
Fund Balance Beginning of Year	504,425	504,425	-
Prior Year Encumbrances Appropriated.....	654	654	-
Fund Balance End of Year	<u>\$ 264,123</u>	<u>\$ 513,167</u>	<u>\$ 249,044</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 2,805,900	\$ 2,943,698	\$ 137,798
Intergovernmental.....	400,000	387,902	(12,098)
Total Revenues.....	<u>3,205,900</u>	<u>3,331,600</u>	<u>125,700</u>
EXPENDITURES			
Current:			
Human Services:			
Child/Adult Protective Services:			
Personal Services	549,058	549,058	-
Fringe Benefits	270,530	270,530	-
Contractual Services	<u>2,321,422</u>	<u>2,260,508</u>	<u>60,914</u>
Total Expenditures.....	<u>3,141,010</u>	<u>3,080,096</u>	<u>60,914</u>
Net Change in Fund Balance.....	64,890	251,504	186,614
Fund Balance Beginning of Year	<u>1,458,893</u>	<u>1,458,893</u>	-
Fund Balance End of Year	<u>\$ 1,523,783</u>	<u>\$ 1,710,397</u>	<u>\$ 186,614</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Interest.....	\$ 1,000	\$ 2,017	\$ 1,017
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	1,000	2,017	1,017
Fund Balance Beginning of Year	3,589	3,589	-
Fund Balance End of Year	<u>\$ 4,589</u>	<u>\$ 5,606</u>	<u>\$ 1,017</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ -	\$ 22,853	\$ 22,853
EXPENDITURES			
Total expenditures.....	-	-	-
Net Change in Fund Balance.....	-	22,853	22,853
Fund Balance Beginning of Year	50,499	50,499	-
Fund Balance End of Year	<u>\$ 50,499</u>	<u>\$ 73,352</u>	<u>\$ 22,853</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 500,000	\$ -	\$ (500,000)
EXPENDITURES			
Current:			
Public Safety:			
Local Government Innovation:			
Contractual Services	550,000	-	550,000
Excess of Revenues Under Expenditures.....	(50,000)	-	50,000
OTHER FINANCING SOURCES (USES)			
Advance Out.....	-	(77,350)	(77,350)
Transfers In.....	50,000	50,000	-
Total Other Financing Sources (Uses).....	50,000	(27,350)	(77,350)
Net Change in Fund Balance.....	-	(27,350)	(27,350)
Fund Balance Beginning of Year	77,350	77,350	-
Fund Balance End of Year	<u>\$ 77,350</u>	<u>\$ 50,000</u>	<u>\$ (27,350)</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 7,200	\$ 13,614	\$ 6,414
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	1,579	6,421
Capital Outlay	18,200	-	18,200
Total Expenditures.....	<u>26,200</u>	<u>1,579</u>	<u>24,621</u>
Net Change in Fund Balance.....	(19,000)	12,035	31,035
Fund Balance Beginning of Year	<u>162,582</u>	<u>162,582</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 143,582</u></u>	<u><u>\$ 174,617</u></u>	<u><u>\$ 31,035</u></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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 15,750	\$ 15,665	\$ (85)
Intergovernmental.....	-	50	50
Total Revenues.....	<u>15,750</u>	<u>15,715</u>	<u>(35)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,000	3,279	11,721
Other	500	-	500
Total Expenditures.....	<u>15,500</u>	<u>3,279</u>	<u>12,221</u>
Net Change in Fund Balance.....	250	12,436	12,186
Fund Balance Beginning of Year	90,724	90,724	-
Fund Balance End of Year	<u>\$ 90,974</u>	<u>\$ 103,160</u>	<u>\$ 12,186</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 60,000	\$ 99,793	\$ 39,793
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Personal Services	15,500	14,042	1,458
Fringe Benefits	6,445	5,284	1,161
Contractual Services	37,747	8,247	29,500
Capital Outlay	46,650	41,542	5,108
Total Expenditures.....	106,342	69,115	37,227
Net Change in Fund Balance.....	(46,342)	30,678	77,020
Fund Balance Beginning of Year	375,200	375,200	-
Fund Balance End of Year	\$ 328,858	\$ 405,878	\$ 77,020

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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 28,000	\$ 15,258	\$ (12,742)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Materials and Supplies	2,500	-	2,500
Contractual Services	15,650	15,648	2
Capital Outlay	2,500	-	2,500
Total Expenditures.....	<u>20,650</u>	<u>15,648</u>	<u>5,002</u>
Net Change in Fund Balance.....	7,350	(390)	(7,740)
Fund Balance Beginning of Year	73,137	73,137	-
Prior Year Encumbrances Appropriated.....	1,191	1,191	-
Fund Balance End of Year	<u>\$ 81,678</u>	<u>\$ 73,938</u>	<u>\$ (7,740)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 54,500	\$ 81,022	\$ 26,522
Intergovernmental.....	-	50	50
Other.....	-	222	222
Total Revenues.....	<u>54,500</u>	<u>81,294</u>	<u>26,794</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Personal Services	32,644	31,887	757
Fringe Benefits	34,820	21,040	13,780
Materials and Supplies	10,000	-	10,000
Contractual Services	47,650	37,289	10,361
Capital Outlay	<u>90,000</u>	<u>42,019</u>	<u>47,981</u>
Total Expenditures.....	<u>215,114</u>	<u>132,235</u>	<u>82,879</u>
Net Change in Fund Balance.....	(160,614)	(50,941)	109,673
Fund Balance Beginning of Year	241,041	241,041	-
Prior Year Encumbrances Appropriated	<u>3,176</u>	<u>3,176</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 83,603</u>	<u>\$ 193,276</u>	<u>\$ 109,673</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 100	\$ 288	\$ 188
Fines and Forfeitures.....	119,900	136,528	16,628
Intergovernmental.....	4,000	3,931	(69)
Other.....	-	35	35
Total Revenues.....	<u>124,000</u>	<u>140,782</u>	<u>16,782</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	5,500	4,245	1,255
Fringe Benefits	3,135	2,434	701
Materials and Supplies	50	-	50
Contractual Services	123,966	123,425	541
Capital Outlay	<u>4,250</u>	<u>3,713</u>	<u>537</u>
Total Expenditures.....	<u>136,901</u>	<u>133,817</u>	<u>3,084</u>
Net Change in Fund Balance.....	(12,901)	6,965	19,866
Fund Balance Beginning of Year	23,713	23,713	-
Prior year encumbrances appropriated.....	<u>901</u>	<u>901</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,713</u>	<u>\$ 31,579</u>	<u>\$ 19,866</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 379,050	\$ 213,500	\$ (165,550)
Intergovernmental.....	566,245	601,683	35,438
Other.....	-	7,368	7,368
Total Revenues.....	<u>945,295</u>	<u>822,551</u>	<u>(122,744)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	640,000	461,370	178,630
Fringe Benefits	283,615	217,461	66,154
Materials and Supplies	26,834	6,293	20,541
Contractual Services	217,064	192,969	24,095
Capital Outlay	<u>10,000</u>	<u>2,738</u>	<u>7,262</u>
Total Expenditures.....	<u>1,177,513</u>	<u>880,831</u>	<u>296,682</u>
Excess of Revenues Under Expenditures.....	(232,218)	(58,280)	173,938
OTHER FINANCING SOURCES			
Transfers In.....	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balance.....	(192,218)	(18,280)	173,938
Fund Balance Beginning of Year	281,180	281,180	-
Prior Year Encumbrances Appropriated.....	<u>24,297</u>	<u>24,297</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 113,259</u>	<u>\$ 287,197</u>	<u>\$ 173,938</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 84,000	\$ 85,026	\$ 1,026
Other.....	-	152	152
Total Revenues.....	<u>84,000</u>	<u>85,178</u>	<u>1,178</u>
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community Based Corrections:			
Materials and Supplies	10,730	8,818	1,912
Contractual Services	57,447	39,482	17,965
Capital Outlay	<u>25,624</u>	<u>23,086</u>	<u>2,538</u>
Total Expenditures.....	<u>93,801</u>	<u>71,386</u>	<u>22,415</u>
Net Change in Fund Balance.....	(9,801)	13,792	23,593
Fund Balance Beginning of Year	35,786	35,786	-
Prior year encumbrances appropriated.....	<u>20,017</u>	<u>20,017</u>	-
Fund Balance End of Year	<u>\$ 46,002</u>	<u>\$ 69,595</u>	<u>\$ 23,593</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 109,472	\$ 115,953	\$ 6,481
Other.....	-	990	990
Total Revenues.....	<u>109,472</u>	<u>116,943</u>	<u>7,471</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	122,104	120,678	1,426
Fringe Benefits	59,962	58,261	1,701
Materials and Supplies	3,276	3,276	-
Other	<u>6,871</u>	<u>-</u>	<u>6,871</u>
Total Expenditures.....	<u>192,213</u>	<u>182,215</u>	<u>9,998</u>
Excess of Revenues Under Expenditures.....	(82,741)	(65,272)	17,469
OTHER FINANCING SOURCES			
Transfers In.....	<u>70,769</u>	<u>70,769</u>	<u>-</u>
Net Change in Fund Balance	(11,972)	5,497	17,469
Fund Balance Beginning of Year	<u>71,569</u>	<u>71,569</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 59,597</u>	<u>\$ 77,066</u>	<u>\$ 17,469</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Federal Emergency Management Agency :			
Contractual services	262	262	-
Net Change in Fund Balance.....	(262)	(262)	-
Fund Balance Beginning of Year	57,018	57,018	-
Fund Balance End of Year	<u>\$ 56,756</u>	<u>\$ 56,756</u>	<u>\$ -</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 180,000	\$ 153,161	\$ (26,839)
Other.....	-	924	924
Total Revenues.....	<u>180,000</u>	<u>154,085</u>	<u>(25,915)</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	123,250	123,127	123
Fringe Benefits	64,746	42,367	22,379
Materials and Supplies	10,000	1,322	8,678
Contractual Services	47,000	43,040	3,960
Capital Outlay	<u>167,000</u>	<u>120,088</u>	<u>46,912</u>
Total Expenditures.....	<u>411,996</u>	<u>329,944</u>	<u>82,052</u>
Net Change in Fund Balance.....	(231,996)	(175,859)	56,137
Fund Balance Beginning of Year	<u>518,459</u>	<u>518,459</u>	-
Fund Balance End of Year	<u>\$ 286,463</u>	<u>\$ 342,600</u>	<u>\$ 56,137</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	-	878	878
Total Revenues.....	<u>185,909</u>	<u>186,787</u>	<u>878</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	106,353	98,392	7,961
Fringe Benefits	46,815	44,830	1,985
Materials and Supplies	3,536	3,218	318
Contractual Services	34,090	34,090	-
Other	<u>6,746</u>	<u>6,746</u>	<u>-</u>
Total Expenditures.....	<u>197,540</u>	<u>187,276</u>	<u>10,264</u>
Net Change in Fund Balance	(11,631)	(489)	11,142
Fund Balance Beginning of Year	8,766	8,766	-
Prior year encumbrances appropriated	<u>6,965</u>	<u>6,965</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,100</u>	<u>\$ 15,242</u>	<u>\$ 11,142</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 214,750	\$ 214,750	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	<u>214,750</u>	<u>214,750</u>	<u>-</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 190,342	\$ 133,089	\$ (57,253)
Other.....	-	63	63
Total revenues.....	<u>190,342</u>	<u>133,152</u>	<u>(57,190)</u>
EXPENDITURES			
Current:			
Public Safety:			
Safe Haven:			
Personal Services	49,195	49,195	-
Fringe Benefits	9,150	8,121	1,029
Materials and Supplies	1,730	1,201	529
Contractual Services	111,322	88,898	22,424
Capital Outlay	<u>6,317</u>	<u>4,358</u>	<u>1,959</u>
Total Expenditures.....	<u>177,714</u>	<u>151,773</u>	<u>25,941</u>
Net Change in Fund Balance.....	12,628	(18,621)	(31,249)
Fund Balance Beginning of Year	16,462	16,462	-
Prior year encumbrances appropriated.....	<u>9,921</u>	<u>9,921</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 39,011</u>	<u>\$ 7,762</u>	<u>\$ (31,249)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 324,819	\$ 307,903	\$ (16,916)
Interest.....	-	54	54
Total Revenues.....	324,819	307,957	(16,862)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	324,269	307,902	16,367
Excess of Revenues Over Expenditures.....	550	55	(495)
OTHER FINANCING USES			
Advances Out.....	-	(50,000)	(50,000)
Net Change in Fund Balance.....	550	(49,945)	(50,495)
Fund Balance Beginning of Year	57,594	57,594	-
Prior year encumbrances appropriated.....	2,300	2,300	-
Fund Balance End of Year	<u>\$ 60,444</u>	<u>\$ 9,949</u>	<u>\$ (50,495)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 509	\$ 509	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	509	509	-
OTHER FINANCING USES			
Advance Out.....	-	(509)	(509)
Net Change in Fund Balance.....	509	-	(509)
Fund Balance Beginning of Year	(30)	(30)	-
Prior year encumbrances appropriated.....	30	30	-
Fund Balance End of Year	<u>\$ 509</u>	<u>\$ -</u>	<u>\$ (509)</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 450,924	\$ 421,175	\$ (29,749)
EXPENDITURES			
Current:			
Urban Redevelomnet and Housing:			
Moving Ohio Forward:			
Contractual Services	473,971	443,793	30,178
Excess of Revenues Under Expenditures.....	(23,047)	(22,618)	429
OTHER FINANCING SOURCES (USES)			
Advances Out	-	(50,000)	(50,000)
Transfers In.....	71,000	71,000	-
Total Other Financing Sources (Uses).....	71,000	21,000	(50,000)
Net Change in Fund Balance.....	47,953	(1,618)	(49,571)
Fund Balance Beginning of Year	39,908	39,908	-
Prior Year Encumbrances Appropriated.....	19,439	19,439	-
Fund Balance End of Year	<u>\$ 107,300</u>	<u>\$ 57,729</u>	<u>\$ (49,571)</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, 2014

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Totals
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 165,629	\$ 543,764	\$ 709,393
Property Taxes Receivable.....	-	178,400	178,400
Special Assessments Receivable.....	856,849	-	856,849
Total Assets.....	<u>\$ 1,022,478</u>	<u>\$ 722,164</u>	<u>\$ 1,744,642</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.....	856,849	-	856,849
Total Deferred Inflows of Resources.....	<u>856,849</u>	<u>178,400</u>	<u>1,035,249</u>
FUND BALANCES			
Restricted	<u>165,629</u>	<u>543,764</u>	<u>709,393</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 1,022,478</u>	<u>\$ 722,164</u>	<u>\$ 1,744,642</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	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.....	70,881	-	-	70,881
Interest.....	59,608	-	-	59,608
Rent.....	-	489,559	-	489,559
Total Revenues.....	<u>130,489</u>	<u>667,959</u>	<u>-</u>	<u>798,448</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	80,000	1,360,000	150,000	1,590,000
Interest and Fiscal Charges	<u>27,900</u>	<u>385,653</u>	<u>95,958</u>	<u>509,511</u>
Total Expenditures.....	<u>107,900</u>	<u>1,745,653</u>	<u>245,958</u>	<u>2,099,511</u>
Excess of Revenues Over (Under)				
Expenditures.....	<u>22,589</u>	<u>(1,077,694)</u>	<u>(245,958)</u>	<u>(1,301,063)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In.....	-	1,084,430	245,958	1,330,388
Transfers Out.....	<u>(878)</u>	<u>-</u>	<u>-</u>	<u>(878)</u>
Total Other Financing Sources (Uses).....	<u>(878)</u>	<u>1,084,430</u>	<u>245,958</u>	<u>1,329,510</u>
Net Changes in Fund Balances.....	21,711	6,736	-	28,447
Fund Balance Beginning of Year.....	<u>143,918</u>	<u>537,028</u>	<u>-</u>	<u>680,946</u>
Fund Balance End of Year.....	<u>\$ 165,629</u>	<u>\$ 543,764</u>	<u>\$ -</u>	<u>\$ 709,393</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 61,274	\$ 64,854	\$ 3,580
Interest.....	47,449	57,187	9,738
Total Revenues.....	<u>108,723</u>	<u>122,041</u>	<u>13,318</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	80,000	80,000	-
Interest and Fiscal Charges	27,900	27,900	-
Total Expenditures.....	<u>107,900</u>	<u>107,900</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	<u>823</u>	<u>14,141</u>	<u>13,318</u>
OTHER FINANCING SOURCES (USES)			
Transfers In.....	107,900	-	(107,900)
Transfers Out.....	(878)	(878)	-
Total Other Financing Sources (Uses)	<u>107,022</u>	<u>(878)</u>	<u>(107,900)</u>
Net Change in Fund Balance.....	107,845	13,263	(94,582)
Fund Balance Beginning of Year.....	<u>143,684</u>	<u>143,684</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 251,529</u>	<u>\$ 156,947</u>	<u>\$ (94,582)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 177,450	\$ 178,400	\$ 950
Rent.....	490,829	492,111	1,282
Total Revenues.....	<u>668,279</u>	<u>670,511</u>	<u>2,232</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	2,721,327	2,721,327	-
Interest and Fiscal Charges	424,151	424,151	-
Total Expenditures.....	<u>3,145,478</u>	<u>3,145,478</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	<u>(2,477,199)</u>	<u>(2,474,967)</u>	<u>2,232</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,270,000	1,195,000	(75,000)
Transfers In.....	1,288,051	1,289,255	1,204
Total Other Financing Sources.....	<u>2,558,051</u>	<u>2,484,255</u>	<u>(73,796)</u>
Net Change in Fund Balance.....	80,852	9,288	(71,564)
Fund Balance Beginning of Year.....	<u>534,476</u>	<u>534,476</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 615,328</u>	<u>\$ 543,764</u>	<u>\$ (71,564)</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	150,000	150,000	-
Interest and Fiscal Charges	95,958	95,958	-
Total Expenditures.....	245,958	245,958	-
Excess of Revenues Under Expenditures.....	(245,958)	(245,958)	-
OTHER FINANCING SOURCES			
Transfer In.....	245,958	245,958	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

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Nonmajor Capital Projects Funds

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

Airport Construction Fund	To account for 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 2014; 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 2014; therefore, there is no budgetary schedule presented.
Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities.
Jail Facility Fund	To account for committed monies transferred in from the General Fund to be used for the future construction of a jail facility.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2014

	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.....	\$ 528,501	\$ 789,763	\$ -	\$ 194,709	\$ 242,634
Intergovernmental Receivable.....	1,339	-	-	212,483	-
Total Assets.....	<u>\$ 529,840</u>	<u>\$ 789,763</u>	<u>\$ -</u>	<u>\$ 407,192</u>	<u>\$ 242,634</u>
LIABILITIES					
Accounts Payable.....	\$ 1,560	\$ -	\$ -	\$ -	\$ 15,624
Contracts Payable.....	-	-	-	255,553	-
Retainage Payable.....	-	-	-	34,863	-
Interfund Payable.....	135,822	922,633	1,203,545	-	-
Total Liabilities.....	<u>137,382</u>	<u>922,633</u>	<u>1,203,545</u>	<u>290,416</u>	<u>15,624</u>
FUND BALANCES					
Restricted	392,458	-	-	116,776	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	227,010
Unassigned (Deficits)	-	(132,870)	(1,203,545)	-	-
Total Fund Balances (Deficits).....	<u>392,458</u>	<u>(132,870)</u>	<u>(1,203,545)</u>	<u>116,776</u>	<u>227,010</u>
Total Liabilities and Fund Balance.....	<u>\$ 529,840</u>	<u>\$ 789,763</u>	<u>\$ -</u>	<u>\$ 407,192</u>	<u>\$ 242,634</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Totals
\$ 28,145	\$ 25,065	\$ 240	\$ 2,229	\$ 5,226,647	\$ 7,037,933
-	-	-	-	-	213,822
<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 5,226,647</u>	<u>\$ 7,251,755</u>
\$ -	\$ -	\$ -	\$ -	\$ 21,701	\$ 38,885
-	-	-	-	45,771	301,324
-	-	-	-	-	34,863
-	-	-	-	-	2,262,000
-	-	-	-	67,472	2,637,072
-	-	-	2,229	-	511,463
28,145	25,065	240	-	5,159,175	5,212,625
-	-	-	-	-	227,010
-	-	-	-	-	(1,336,415)
<u>28,145</u>	<u>25,065</u>	<u>240</u>	<u>2,229</u>	<u>5,159,175</u>	<u>4,614,683</u>
<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 5,226,647</u>	<u>\$ 7,251,755</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 3,291	\$ -	\$ -	\$ -
Intergovernmental.....	186,660	-	-	872,649	-
Total Revenues.....	<u>186,660</u>	<u>3,291</u>	<u>-</u>	<u>872,649</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	57,712	6,186	-	927,920	260,270
Debt Service:					
Interest and Fiscal Charges	-	21,397	9,284	-	-
Total Expenditures.....	<u>57,712</u>	<u>27,583</u>	<u>9,284</u>	<u>927,920</u>	<u>260,270</u>
Excess of Revenues Over (Under) Expenditures	128,948	(24,292)	(9,284)	(55,271)	(260,270)
OTHER FINANCING SOURCES					
Transfers In	476,482	152,329	90,875	161,415	200,000
Net Changes in Fund Balances.....	605,430	128,037	81,591	106,144	(60,270)
Fund Balances (Deficits) Beginning of Year	(212,972)	(260,907)	(1,285,136)	10,632	287,280
Fund Balances (Deficits) End of Year	<u>\$ 392,458</u>	<u>\$ (132,870)</u>	<u>\$ (1,203,545)</u>	<u>\$ 116,776</u>	<u>\$ 227,010</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Jail Facility Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,291
-	-	-	-	-	1,059,309
-	-	-	-	-	1,062,600
-	-	-	1,589,248	640,825	3,482,161
-	-	-	-	-	30,681
-	-	-	1,589,248	640,825	3,512,842
-	-	-	(1,589,248)	(640,825)	(2,450,242)
-	-	-	-	2,000,000	3,081,101
-	-	-	(1,589,248)	1,359,175	630,859
28,145	25,065	240	1,591,477	3,800,000	3,983,824
<u>\$ 28,145</u>	<u>\$ 25,065</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 5,159,175</u>	<u>\$ 4,614,683</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 297,520	\$ 185,321	\$ (112,199)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	543,386	75,053	468,333
Excess of Revenues Over (Under) Expenditures.....	(245,866)	110,268	356,134
OTHER FINANCING SOURCES (USES)			
Advances Out.....	-	(193,178)	(193,178)
Transfers In.....	475,998	476,482	484
Total Other Financing Sources (Uses).....	475,998	283,304	(192,694)
Net Change in Fund Balance.....	230,132	393,572	163,440
Fund Balance Beginning of Year.....	119,031	119,031	-
Fund Balance End of Year.....	<u>\$ 349,163</u>	<u>\$ 512,603</u>	<u>\$ 163,440</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, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 3,291	\$ 1,791
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Materials and Supplies	1,000	-	1,000
Contractual services	7,500	-	7,500
Capital Outlay	85,000	6,186	78,814
Total expenditures.....	93,500	6,186	87,314
Excess of Revenues Under Expenditures.....	(92,000)	(2,895)	89,105
OTHER FINANCING SOURCES			
Transfers In.....	38,379	38,379	-
Net Change in Fund Balance.....	(53,621)	35,484	89,105
Fund Balance Beginning of Year.....	754,279	754,279	-
Fund Balance End of Year.....	<u>\$ 700,658</u>	<u>\$ 789,763</u>	<u>\$ 89,105</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 871,620	\$ 871,620	\$ -
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>1,127,490</u>	<u>1,127,490</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(255,870)	(255,870)	-
OTHER FINANCING SOURCES			
Transfers In.....	<u>161,415</u>	<u>161,415</u>	<u>-</u>
Net Change in Fund Balance.....	(94,455)	(94,455)	-
Fund Balance Beginning of Year.....	91,802	91,802	-
Prior Year Encumbrances Appropriated.....	<u>100,794</u>	<u>100,794</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 98,141</u>	<u>\$ 98,141</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, 2014

	<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	350,284	258,634	91,650
Excess of Revenues Under Expenditures.....	(350,284)	(258,634)	91,650
OTHER FINANCING SOURCES			
Transfers In.....	250,000	200,000	(50,000)
Net Change in Fund Balance.....	(100,284)	(58,634)	41,650
Fund Balance Beginning of Year.....	287,043	287,043	-
Prior Year Encumbrances Appropriated.....	1,025	1,025	-
Fund Balance End of Year.....	<u>\$ 187,784</u>	<u>\$ 229,434</u>	<u>\$ 41,650</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	10,000	-	10,000
Capital Outlay	5,000	-	5,000
Total Expenditures	15,000	-	15,000
Net Change in Fund Balance	(15,000)	-	15,000
Fund Balance Beginning of Year	25,065	25,065	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance End of Year	<u>\$ 10,065</u>	<u>\$ 25,065</u>	<u>\$ 15,000</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Energy Conservation:			
Capital Outlay	2,248,883	2,248,883	-
Net Change in Fund Balance	(2,248,883)	(2,248,883)	-
Fund Balance Beginning of Year	2,229	2,229	-
Prior Year Encumbrances Appropriated	2,248,883	2,248,883	-
Fund Balance End of Year	<u>\$ 2,229</u>	<u>\$ 2,229</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Jail Facility:			
Capital Outlay	2,009,500	941,275	1,068,225
Excess of Revenues Under Expenditures	(2,009,500)	(941,275)	1,068,225
OTHER FINANCING SOURCES			
Transfers in	2,000,000	2,000,000	-
Net Change in Fund Balance	(9,500)	1,058,725	1,068,225
Fund Balance Beginning of Year	3,790,500	3,790,500	-
Prior Year Encumbrances Appropriated	9,500	9,500	-
Fund Balance End of Year	<u>\$ 3,790,500</u>	<u>\$ 4,858,725</u>	<u>\$ 1,068,225</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, 2014

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 3,709,598	\$ 3,730,702	\$ 21,104
Tap-In Fees.....	80,000	251,134	171,134
Penalties.....	30,000	36,580	6,580
Deposits.....	40,000	49,739	9,739
Special Assessments.....	1,000	993	(7)
Grants.....	-	36,905	36,905
Other Non-Operating Revenues.....	26,873	16,792	(10,081)
Interest.....	-	2,645	2,645
Total Revenues.....	<u>3,887,471</u>	<u>4,125,490</u>	<u>238,019</u>
EXPENSES			
Personal Services.....	635,723	581,139	54,584
Fringe Benefits.....	273,292	236,279	37,013
Contractual Services.....	1,549,633	1,487,117	62,516
Materials and Supplies.....	177,463	170,324	7,139
Deposits.....	56,500	26,500	30,000
Other operating expenses.....	5,000	1,126	3,874
Capital Outlay.....	273,051	33,051	240,000
Principal Retirement.....	1,001,119	997,551	3,568
Interest and Fiscal Charges.....	387,745	387,739	6
Total Expenses.....	<u>4,359,526</u>	<u>3,920,826</u>	<u>438,700</u>
Excess of Revenues Over (Under) Expenses.....	(472,055)	204,664	676,719
Fund Equity Beginning of Year.....	4,685,459	4,685,459	-
Prior Year Encumbrances Appropriated.....	436,142	436,142	-
Fund Equity End of Year.....	<u>\$ 4,649,546</u>	<u>\$ 5,326,265</u>	<u>\$ 676,719</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,810,776	\$ 2,789,985	\$ (20,791)
Tap-In Fees.....	112,000	205,382	93,382
Penalties.....	25,000	25,727	727
Grants.....	-	34,118	34,118
Other Non-Operating Revenues.....	-	5,380	5,380
Interest.....	-	1,733	1,733
Total Revenues.....	<u>2,947,776</u>	<u>3,062,325</u>	<u>114,549</u>
EXPENSES			
Personal Services.....	529,389	420,919	108,470
Fringe Benefits.....	233,294	154,095	79,199
Contractual Services.....	1,147,380	1,121,261	26,119
Materials and Supplies.....	432,405	425,727	6,678
Other Operating Expenses.....	76,742	71,929	4,813
Capital Outlay.....	133,051	33,051	100,000
Principal Retirement.....	625,000	625,000	-
Interest and Fiscal Charges.....	<u>322,203</u>	<u>321,450</u>	<u>753</u>
Total Expenses.....	<u>3,499,464</u>	<u>3,173,432</u>	<u>326,032</u>
Excess of Revenues Over (Under) Expenses.....	(551,688)	(111,107)	440,581
Fund Equity Beginning of Year.....	3,115,871	3,115,871	-
Prior Year Encumbrances Appropriated.....	<u>448,409</u>	<u>448,409</u>	<u>-</u>
Fund Equity End of Year.....	<u>\$ 3,012,592</u>	<u>\$ 3,453,173</u>	<u>\$ 440,581</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
BUDGET (NON-GAAP BASIS) AND ACTUAL
AIRPORT FUEL OPERATIONS FUND**

For the Year Ended December 31, 2014

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 415,000	\$ 366,464	\$ (48,536)
EXPENSES			
Materials and Supplies.....	388,500	347,993	40,507
Contractual Services.....	36,772	25,254	11,518
Total Expenses.....	425,272	373,247	52,025
Excess of Revenues Under Expenses.....	(10,272)	(6,783)	3,489
Fund Equity Beginning of Year.....	12,974	12,974	-
Prior Year Encumbrances Appropriated.....	3,278	3,278	-
Fund Equity End of Year.....	<u>\$ 5,980</u>	<u>\$ 9,469</u>	<u>\$ 3,489</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.

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 789,699	\$ 2,559,642	\$ 2,258,010	\$ 1,091,331
Accounts Receivable	26,002	25,199	26,002	25,199
Accrued Interest Receivable	-	141	-	141
External Party Receivable	2,160	130	2,160	130
Total Assets	<u>\$ 817,861</u>	<u>\$ 2,585,112</u>	<u>\$ 2,286,172</u>	<u>\$ 1,116,801</u>
Liabilities				
External Party Payable	\$ 52,868	\$ 6,078	\$ 6,094	\$ 52,852
Due to Others	764,993	2,579,034	2,280,078	1,063,949
Total Liabilities	<u>\$ 817,861</u>	<u>\$ 2,585,112</u>	<u>\$ 2,286,172</u>	<u>\$ 1,116,801</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 269,886	\$ 269,886	\$ -
Lodging Taxes Receivable	63,790	61,996	63,790	61,996
Total Assets	<u>\$ 63,790</u>	<u>\$ 331,882</u>	<u>\$ 333,676</u>	<u>\$ 61,996</u>
Liabilities				
Due to Others	<u>\$ 63,790</u>	<u>\$ 331,882</u>	<u>\$ 333,676</u>	<u>\$ 61,996</u>
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 133,296	\$ 540,104	\$ 586,923	\$ 86,477
Liabilities				
External Party Payable	\$ -	\$ 1,950	\$ -	\$ 1,950
Due to Others	133,296	538,154	586,923	84,527
Total Liabilities	<u>\$ 133,296</u>	<u>\$ 540,104</u>	<u>\$ 586,923</u>	<u>\$ 86,477</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 234,774	\$ 274,228	\$ 321,905	\$ 187,097
External Party Receivable	600	1,175	600	1,175
Total Assets	<u>\$ 235,374</u>	<u>\$ 275,403</u>	<u>\$ 322,505</u>	<u>\$ 188,272</u>
Liabilities				
External Party Payable	\$ -	\$ 550	\$ -	\$ 550
Due to Others	235,374	274,853	322,505	187,722
Total Liabilities	<u>\$ 235,374</u>	<u>\$ 275,403</u>	<u>\$ 322,505</u>	<u>\$ 188,272</u>
TRANSPORTATION IMPROVEMENT DISTRICT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 30,449	\$ -	\$ 719	\$ 29,730
Liabilities				
Due to Others	<u>\$ 30,449</u>	<u>\$ -</u>	<u>\$ 719</u>	<u>\$ 29,730</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 185,600	\$ 196,192	\$ 341,445	\$ 40,347
Liabilities				
Intergovernmental Payable	\$ 185,600	\$ 196,192	\$ 341,445	\$ 40,347
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 5,948,265	\$ 150,004,236	\$ 150,440,558	\$ 5,511,943
Property and Other Taxes Receivable	150,780,465	157,531,680	150,780,465	157,531,680
Accounts Receivable	17,365	15,800	17,365	15,800
Intergovernmental Receivable	8,661,908	8,711,746	8,661,908	8,711,746
Tax Increment Financing Receivable	3,829,634	3,794,469	3,829,634	3,794,469
Total Assets	<u>\$ 169,237,637</u>	<u>\$ 320,057,931</u>	<u>\$ 313,729,930</u>	<u>\$ 175,565,638</u>
Liabilities				
Intergovernmental Payable	<u>\$ 169,237,637</u>	<u>\$ 320,057,931</u>	<u>\$ 313,729,930</u>	<u>\$ 175,565,638</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,250,329	\$ 1,250,329	\$ -
Intergovernmental Receivable	410,537	414,401	410,537	414,401
Total Assets	<u>\$ 410,537</u>	<u>\$ 1,664,730</u>	<u>\$ 1,660,866</u>	<u>\$ 414,401</u>
Liabilities				
Intergovernmental Payable	<u>\$ 410,537</u>	<u>\$ 1,664,730</u>	<u>\$ 1,660,866</u>	<u>\$ 414,401</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 118,797	\$ 145,006,825	\$ 145,039,720	\$ 85,902
Accounts Receivable	738,435	747,502	738,435	747,502
Special Assessments Receivable	2,956,684	2,699,123	2,956,684	2,699,123
Total Assets	<u>\$ 3,813,916</u>	<u>\$ 148,453,450</u>	<u>\$ 148,734,839</u>	<u>\$ 3,532,527</u>
Liabilities				
Intergovernmental Payable	<u>\$ 3,813,916</u>	<u>\$ 148,453,450</u>	<u>\$ 148,734,839</u>	<u>\$ 3,532,527</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,455,594	\$ 1,452,594	\$ 3,000
Intergovernmental Receivable	762,208	1,480,018	762,208	1,480,018
Total Assets	<u>\$ 762,208</u>	<u>\$ 2,935,612</u>	<u>\$ 2,214,802</u>	<u>\$ 1,483,018</u>
Liabilities				
Intergovernmental Payable	<u>\$ 762,208</u>	<u>\$ 2,935,612</u>	<u>\$ 2,214,802</u>	<u>\$ 1,483,018</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance</i> <i>January 1,</i> <i>2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance</i> <i>December 31,</i> <i>2014</i>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8	\$ 1,282,928	\$ 1,282,928	\$ 8
Intergovernmental Receivable	624,521	620,394	624,521	620,394
Total Assets	<u>\$ 624,529</u>	<u>\$ 1,903,322</u>	<u>\$ 1,907,449</u>	<u>\$ 620,402</u>
Liabilities				
Intergovernmental Payable	<u>\$ 624,529</u>	<u>\$ 1,903,322</u>	<u>\$ 1,907,449</u>	<u>\$ 620,402</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,314,044	\$ 3,314,044	\$ -
Intergovernmental Receivable	1,768,168	1,718,200	1,768,168	1,718,200
Total Assets	<u>\$ 1,768,168</u>	<u>\$ 5,032,244</u>	<u>\$ 5,082,212</u>	<u>\$ 1,718,200</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,768,168</u>	<u>\$ 5,032,244</u>	<u>\$ 5,082,212</u>	<u>\$ 1,718,200</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$ 9,337</u>	<u>\$ 53,794</u>	<u>\$ 32,381</u>	<u>\$ 30,750</u>
Liabilities				
Due to Others	<u>\$ 9,337</u>	<u>\$ 53,794</u>	<u>\$ 32,381</u>	<u>\$ 30,750</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 164,655</u>	<u>\$ 35,637</u>	<u>\$ 38,958</u>	<u>\$ 161,334</u>
Liabilities				
Due to Others	<u>\$ 164,655</u>	<u>\$ 35,637</u>	<u>\$ 38,958</u>	<u>\$ 161,334</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 548,108	\$ 1,934,766	\$ 1,911,585	\$ 571,289
Accrued Interest Receivable	107	642	107	642
Intergovernmental Receivable	14,060	13,597	14,060	13,597
Total Assets	<u>\$ 562,275</u>	<u>\$ 1,949,005</u>	<u>\$ 1,925,752</u>	<u>\$ 585,528</u>
Liabilities				
Due to Others	<u>\$ 562,275</u>	<u>\$ 1,949,005</u>	<u>\$ 1,925,752</u>	<u>\$ 585,528</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</i>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 416,520	\$ 11,491,747	\$ 11,529,185	\$ 379,082
Liabilities				
Intergovernmental Payable	\$ 178,251	\$ 197,483	\$ 178,251	\$ 197,483
Due to Others	238,269	11,294,264	11,350,934	181,599
Total Liabilities	<u>\$ 416,520</u>	<u>\$ 11,491,747</u>	<u>\$ 11,529,185</u>	<u>\$ 379,082</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,149,373	\$ 84,549,074	\$ 84,466,466	\$ 1,231,981
Accounts Receivable	2,705,066	2,564,089	2,705,066	2,564,089
Total Assets	<u>\$ 3,854,439</u>	<u>\$ 87,113,163</u>	<u>\$ 87,171,532</u>	<u>\$ 3,796,070</u>
Liabilities				
Due to Others	<u>\$ 3,854,439</u>	<u>\$ 87,113,163</u>	<u>\$ 87,171,532</u>	<u>\$ 3,796,070</u>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 554,657	\$ 6,238,279	\$ 5,871,988	\$ 920,948
Liabilities				
Due to Others	<u>\$ 554,657</u>	<u>\$ 6,238,279</u>	<u>\$ 5,871,988</u>	<u>\$ 920,948</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 21,628	\$ 373,151	\$ 380,295	\$ 14,484
Liabilities				
Due to Others	<u>\$ 21,628</u>	<u>\$ 373,151</u>	<u>\$ 380,295</u>	<u>\$ 14,484</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 138,107	\$ 1,361,611	\$ 1,342,452	\$ 157,266
External Party Receivable	12,777	3,899	12,777	3,899
Total Assets	<u>\$ 150,884</u>	<u>\$ 1,365,510</u>	<u>\$ 1,355,229</u>	<u>\$ 161,165</u>
Liabilities				
External Party Payable	\$ 24,932	\$ 2,453	\$ 24,932	\$ 2,453
Due to Others	125,952	1,363,057	1,330,297	158,712
Total Liabilities	<u>\$ 150,884</u>	<u>\$ 1,365,510</u>	<u>\$ 1,355,229</u>	<u>\$ 161,165</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 10,237	\$ 839,422	\$ 838,466	\$ 11,193
Liabilities				
Due to Others	\$ 10,237	\$ 839,422	\$ 838,466	\$ 11,193
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,441,452	\$ 3,309,536	\$ 3,134,185	\$ 1,616,803
Liabilities				
Due to Others	1,441,452	3,309,536	3,134,185	1,616,803
FAIRFIELD, HOCKING, ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 349,685	\$ 736,177	\$ 687,983	\$ 397,879
Cash and Cash Equivalents in Segregated Accounts	262,916	122,329	67,642	317,603
Total Assets	\$ 612,601	\$ 858,506	\$ 755,625	\$ 715,482
Liabilities				
Due to Others	\$ 612,601	\$ 858,506	\$ 755,625	\$ 715,482
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 103,835	\$ 603,233	\$ 600,339	\$ 106,729
Cash and Cash Equivalents in Segregated Accounts	52,792	58,769	52,792	58,769
Total Assets	\$ 156,627	\$ 662,002	\$ 653,131	\$ 165,498
Liabilities				
Intergovernmental Payable	\$ 156,627	\$ 662,002	\$ 653,131	\$ 165,498
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,618	\$ 1,227	\$ 1,286	\$ 2,559
Accounts Receivable	-	1,807	-	1,807
Intergovernmental Receivable	283	193	283	193
Total Assets	\$ 2,901	\$ 3,227	\$ 1,569	\$ 4,559
Liabilities				
Intergovernmental Payable	\$ 2,901	\$ 3,227	\$ 1,569	\$ 4,559

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</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	\$ 100,000	\$ 131,622	\$ 124,701	\$ 106,921
Intergovernmental Receivable	5,451	5,376	5,451	5,376
Total Assets	<u>\$ 105,451</u>	<u>\$ 136,998</u>	<u>\$ 130,152</u>	<u>\$ 112,297</u>
Liabilities				
Intergovernmental Payable	<u>\$ 105,451</u>	<u>\$ 136,998</u>	<u>\$ 130,152</u>	<u>\$ 112,297</u>
GREENFIELD WATER AND SEWER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,207,836	\$ 1,161,602	\$ 46,234
Cash and Cash Equivalents in Segregated Accounts	98,474	90,126	98,474	90,126
Total Assets	<u>\$ 98,474</u>	<u>\$ 1,297,962</u>	<u>\$ 1,260,076</u>	<u>\$ 136,360</u>
Liabilities				
Intergovernmental Payable	<u>\$ 98,474</u>	<u>\$ 1,297,962</u>	<u>\$ 1,260,076</u>	<u>\$ 136,360</u>
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 39,766	\$ 75,100	\$ 105,273	\$ 9,593
Liabilities				
Due to Others	<u>39,766</u>	<u>75,100</u>	<u>105,273</u>	<u>9,593</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2014

	<i>Balance January 1, 2014</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2014</i>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 11,145,023	\$ 333,298,936	\$ 333,062,021	\$ 11,381,938
Cash and Cash Equivalents in Segregated Accounts	1,760,075	86,068,508	85,943,093	1,885,490
Receivables:				
Property Taxes	150,780,465	157,531,680	150,780,465	157,531,680
Lodging Taxes	63,790	61,996	63,790	61,996
Accounts	3,486,868	3,354,397	3,486,868	3,354,397
Special Assessments	2,956,684	2,699,123	2,956,684	2,699,123
Accrued Interest	107	783	107	783
Intergovernmental	12,247,136	12,963,925	12,247,136	12,963,925
Tax Increment Financing Receivable	3,829,634	3,794,469	3,829,634	3,794,469
External Party Receivable	15,537	5,204	15,537	5,204
Total Assets	<u>\$ 186,285,319</u>	<u>\$ 599,779,021</u>	<u>\$ 592,385,335</u>	<u>\$ 193,679,005</u>
Liabilities				
External Party Payable	\$ 77,800	\$ 11,031	\$ 31,026	\$ 57,805
Intergovernmental Payable	177,344,349	482,541,153	475,894,722	183,990,780
Due to Others	8,863,170	117,226,837	116,459,587	9,630,420
Total Liabilities	<u>\$ 186,285,319</u>	<u>\$ 599,779,021</u>	<u>\$ 592,385,335</u>	<u>\$ 193,679,005</u>

Statistical Section



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Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
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-S47
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

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

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2014	2013	2012	2011
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 161,056,531	\$ 162,713,111	\$ 162,842,848	\$ 162,697,179
Restricted for:				
Capital Projects.....	940,425	3,682,653	253,813	820,766
Debt Service.....	610,240	566,173	490,573	320,481
Other Purposes.....	3,752,703	4,020,163	4,640,716	6,669,576
Real Estate Assessment and Delinquencies.....	5,307,820	4,505,550	4,510,224	4,331,847
Road, Bridge, and Culvert Projects.....	7,274,665	7,015,755	7,505,146	7,528,836
Ditch Maintenance.....	1,945,731	1,895,247	1,804,320	1,707,023
Developmental Disabilities.....	8,193,233	10,793,336	11,609,683	12,933,467
Mental Health.....	4,240,990	4,008,361	2,411,669	2,019,448
Children Services and Children's Trust.....	2,469,833	1,792,246	1,041,423	1,487,833
Child, Adult, and Senior Protective Services (2).....	4,325,915	4,285,609	3,853,572	3,456,248
Child Support Enforcement (1).....	1,501,467	1,107,672	786,125	817,016
Juvenile Court Services (1).....	2,273,380	2,615,158	2,939,198	3,311,593
Dog and Kennel Services (4).....	629,524	712,086	730,445	-
Wireless 9-1-1 Services (4).....	337,343	510,901	521,169	-
Youth Services (2).....	426,004	364,051	473,966	568,520
Community Development Block Grant (3).....	1,094,500	739,631	1,398,757	1,577,258
Economic Development Assistance (4).....	756,361	808,288	826,133	-
Court Computer Services (4).....	789,319	813,786	766,755	-
Unrestricted.....	24,690,068	18,765,190	19,228,655	17,392,072
Total Governmental Activities Net Position.....	232,616,052	231,714,967	228,635,190	227,639,163
Business-Type Activities:				
Net Investment in Capital Assets.....	36,156,612	35,078,394	35,202,253	35,887,252
Unrestricted.....	10,223,257	9,068,264	8,077,123	7,449,748
Total Business-Type Activities Net Position.....	46,379,869	44,146,658	43,279,376	43,337,000
Primary Government:				
Net Investment in Capital Assets.....	197,213,143	197,791,505	198,045,101	198,584,431
Restricted for:				
Capital Projects.....	940,425	3,682,653	253,813	820,766
Debt Service.....	610,240	566,173	490,573	320,481
Other Purposes.....	3,752,703	4,020,163	4,640,716	6,669,576
Real Estate Assessment.....	5,307,820	4,505,550	4,510,224	4,331,847
Road, Bridge, and Culvert Projects.....	7,274,665	7,015,755	7,505,146	7,528,836
Ditch Maintenance.....	1,945,731	1,895,247	1,804,320	1,707,023
Developmental Disabilities.....	8,193,233	10,793,336	11,609,683	12,933,467
Mental Health.....	4,240,990	4,008,361	2,411,669	2,019,448
Children Services.....	2,469,833	1,792,246	1,041,423	1,487,833
Child, Adult, and Senior Protective Services (2).....	4,325,915	4,285,609	3,853,572	3,456,248
Child Support Enforcement (1).....	1,501,467	1,107,672	786,125	817,016
Juvenile Court Services (1).....	2,273,380	2,615,158	2,939,198	3,311,593
Dog and Kennel Services (4).....	629,524	712,086	730,445	-
Wireless 9-1-1 Services (4).....	337,343	510,901	521,169	-
Youth Services (2).....	426,004	364,051	473,966	568,520
Community Development Block Grant (3).....	1,094,500	739,631	1,398,757	1,577,258
Economic Development Assistance (4).....	756,361	808,288	826,133	-
Court Computer Services (4).....	789,319	813,786	766,755	-
Unrestricted.....	34,913,325	27,833,454	27,305,778	24,841,820
Total Primary Government Net Position.....	\$ 278,995,921	\$ 275,861,625	\$ 271,914,566	\$ 270,976,163

(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.

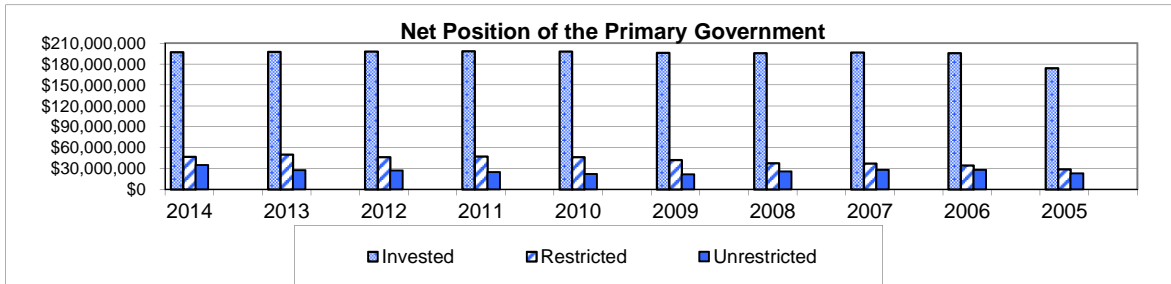


Table 1

	2010	2009	2008	2007	2006	2005
\$	163,090,151	\$ 162,064,907	\$ 163,111,804	\$ 165,113,516	\$ 164,438,033	\$ 143,641,608
	868,793	786,465	827,240	652,463	1,159,697	1,838,478
	313,164	15,526	103,871	220,268	150,295	161,038
	7,059,330	7,542,057	6,383,941	8,015,969	8,688,916	6,852,554
	3,692,747	3,139,151	2,623,522	1,932,139	1,584,561	1,895,234
	7,535,083	8,411,597	7,970,879	8,205,879	7,910,191	6,811,841
	1,585,880	1,488,980	1,398,556	1,241,918	1,075,592	903,930
	12,169,322	11,254,755	9,767,977	8,985,598	7,895,019	5,616,634
	3,243,988	3,031,750	3,774,501	4,968,132	5,045,924	3,844,778
	1,563,775	840,444	911,188	1,057,789	1,036,451	1,025,237
	3,065,641	1,407,536	1,042,738	-	-	-
	46,744	672,656	496,263	1,081,428	-	-
	3,295,677	1,496,369	1,687,644	980,816	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	358,072	663,264	832,156	-	-	-
	1,451,363	1,522,458	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	15,493,812	14,335,702	17,894,985	20,369,904	19,914,138	15,310,178
	<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>	<u>187,901,510</u>
	35,001,789	34,245,459	32,757,780	31,899,484	31,679,391	30,697,180
	6,782,606	7,375,650	7,679,584	7,698,141	8,110,297	7,898,436
	<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>	<u>38,595,616</u>
	198,091,940	196,310,366	195,869,584	197,013,000	196,117,424	174,338,788
	868,793	786,465	827,240	652,463	1,159,697	1,838,478
	313,164	15,526	103,871	220,268	150,295	161,038
	7,059,330	7,542,057	6,383,941	8,015,969	8,688,916	6,852,554
	3,692,747	3,139,151	2,623,522	1,932,139	1,584,561	1,895,234
	7,535,083	8,411,597	7,970,879	8,205,879	7,910,191	6,811,841
	1,585,880	1,488,980	1,398,556	1,241,918	1,075,592	903,930
	12,169,322	11,254,755	9,767,977	8,985,598	7,895,019	5,616,634
	3,243,988	3,031,750	3,774,501	4,968,132	5,045,924	3,844,778
	1,563,775	840,444	911,188	1,057,789	1,036,451	1,025,237
	3,065,641	1,407,536	1,042,738	-	-	-
	46,744	672,656	496,263	1,081,428	-	-
	3,295,677	1,496,369	1,687,644	980,816	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	358,072	663,264	832,156	-	-	-
	1,451,363	1,522,458	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	22,276,418	21,711,352	25,574,569	28,068,045	28,024,435	23,208,614
\$	<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>	<u>226,497,126</u>

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2014	2013	2012	2011
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 7,871,335	\$ 7,688,543	\$ 7,086,073	\$ 6,862,904
Judicial	1,215,905	1,279,347	1,371,839	1,268,770
Public Safety	2,146,720	2,329,434	2,206,063	2,074,333
Public Works	1,858,134	1,405,576	1,427,794	1,609,381
Health	1,523,741	1,216,358	1,487,674	1,306,799
Human Services	5,039,498	3,260,781	4,633,527	3,995,605
Urban Redevelopment and Housing	3,097	284,138	256,977	847,207
Transportation	105,607	87,536	28,459	29,478
Subtotal Charges for Services	<u>19,764,037</u>	<u>17,551,713</u>	<u>18,498,406</u>	<u>17,994,477</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	89,658	5,163	30,579	12,731
Judicial	1,443,292	1,548,368	1,376,991	1,525,057
Public Safety	1,453,724	1,320,457	1,395,873	1,428,612
Intergovernmental	206,264	223,380	235,453	185,135
Public Works	5,736,593	5,701,013	5,440,991	5,887,915
Health	8,109,986	9,565,051	10,442,528	13,527,797
Intergovernmental	-	-	-	-
Human Services	13,104,857	12,402,368	11,142,515	11,712,694
Urban Redevelopment and Housing	1,145,622	531,306	1,034,510	303,837
Intergovernmental	-	-	-	-
Transportation	-	-	-	-
Intergovernmental (1)	-	-	-	-
Subtotal Operating Grants, Contributions, and Interest	<u>31,289,996</u>	<u>31,297,106</u>	<u>31,099,440</u>	<u>34,583,778</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	-
Public Safety	-	47,083	-	-
Public Works (2)	823,185	1,246,172	1,408,811	465,925
Health	-	-	-	-
Transportation	186,660	527,441	163,185	1,117,136
Subtotal Capital Grants, Contributions, and Interest	<u>1,009,845</u>	<u>1,820,696</u>	<u>1,571,996</u>	<u>1,583,061</u>
Total Governmental Activities				
Program Revenues.....	<u>52,063,878</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,742,711	3,631,514	3,542,068	3,468,251
Water	2,798,186	2,641,997	2,721,405	2,527,082
Airport Fuel Operations (3)	365,518	383,476	372,397	237,175
Capital Grants, Contributions, and Interest:				
Sewer	1,317,969	279,561	140,029	939,458
Water	535,436	286,359	139,087	528,637
Total Business-Type Activities				
Program Revenues.....	<u>8,759,820</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>
Total Primary Government Program Revenues.....	<u>\$ 60,823,698</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>

(1) 2006-2007 presents the intergovernmental program as a category under the program which better describes the function.

(2) In 2006, the County received capital contributions in the form of roads and bridges from the Ohio Department of Transportation in the amount of \$20,767,231.

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

Table 2

	2010	2009	2008	2007	2006	2005
\$	6,398,610	\$ 5,989,976	\$ 5,880,810	\$ 6,086,483	\$ 6,312,265	\$ 5,994,671
	1,409,215	1,290,521	1,334,416	1,157,719	1,194,135	1,191,472
	1,970,260	2,003,584	2,376,232	2,302,174	2,239,329	1,931,279
	1,491,723	1,288,905	1,458,693	1,472,976	1,364,924	1,501,550
	1,116,406	1,129,009	1,168,662	1,286,269	1,477,659	1,198,815
	3,821,310	5,490,535	3,709,786	3,485,979	3,312,629	2,602,938
	2,959	4,630	2,249	-	-	-
	27,978	27,683	19,706	26,337	8,668	-
	16,238,461	17,224,843	15,950,554	15,817,937	15,909,609	14,420,725
	37,899	23,650	18,477	149,504	116,527	27,274
	1,966,165	1,500,147	1,343,587	794,745	1,239,248	495,611
	1,566,275	1,383,869	1,477,505	1,493,917	1,515,569	1,378,207
	178,676	58,200	81,932	90,849	273,169	-
	5,709,201	5,767,228	5,895,707	5,946,561	5,773,630	4,851,200
	14,232,836	13,404,136	13,250,615	12,578,905	12,391,947	12,508,344
	-	-	-	-	100,255	-
	12,736,836	17,857,183	16,636,276	17,931,374	14,848,386	12,903,494
	1,166,508	1,818,752	749,991	93,998	198,364	38,197
	-	-	17,024	441,661	528,937	-
	15,065	-	-	-	-	-
	-	-	-	-	-	720,780
	37,609,461	41,813,165	39,471,114	39,521,514	36,986,032	32,923,107
	58,560	-	5,499	3,306	-	1,397,696
	38,019	-	10,000	-	-	-
	1,404,234	1,138,556	755,247	1,494,345	23,398,474	2,709,161
	-	-	-	248,343	-	-
	425,338	116,233	-	126,742	185,094	284,521
	1,926,151	1,254,789	770,746	1,872,736	23,583,568	4,391,378
	55,774,073	60,292,797	56,192,414	57,212,187	76,479,209	51,735,210
	3,367,126	3,188,624	3,142,127	2,990,359	3,024,489	2,901,606
	2,577,710	2,406,358	2,394,160	2,381,556	2,188,228	2,200,479
	-	-	-	-	-	-
	67,950	1,088,880	726,159	323,496	859,879	1,121,324
	56,900	884,404	643,590	331,248	677,538	902,899
	6,069,686	7,568,266	6,906,036	6,026,659	6,750,134	7,126,308
\$	61,843,759	\$ 67,861,063	\$ 63,098,450	\$ 63,238,846	\$ 83,229,343	\$ 58,861,518

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 13,242,260	\$ 11,995,690	\$ 11,753,812	\$ 10,615,697
Intergovernmental	1,675,531	1,574,482	1,523,966	1,706,046
Judicial	6,587,813	8,161,601	7,027,420	6,734,352
Public Safety	17,489,204	17,294,959	16,093,483	16,083,598
Intergovernmental	236,049	225,248	206,895	187,776
Public Works	12,034,342	12,142,546	12,017,653	11,255,450
Health	22,294,998	20,795,110	22,460,547	25,822,853
Intergovernmental	-	-	-	-
Human Services	24,504,924	22,065,507	23,307,695	22,064,098
Urban Redevelopment and Housing	854,375	1,124,125	955,113	835,485
Intergovernmental	321,851	376,227	496,220	197,158
Transportation	353,261	461,912	281,300	307,861
Intergovernmental (1)	-	-	-	-
Interest and Fiscal Charges	638,308	611,684	881,531	766,964
Total Governmental Activities Expenses.....	<u>100,232,916</u>	<u>96,829,091</u>	<u>97,005,635</u>	<u>96,577,338</u>
Business-Type Activities:				
Sewer	3,316,387	3,310,519	3,386,900	3,358,333
Water	2,895,013	2,707,090	3,243,844	2,843,133
Airport Fuel Operations (2)	360,847	381,829	393,174	208,204
Total Business-Type Activities Expenses.....	<u>6,572,247</u>	<u>6,399,438</u>	<u>7,023,918</u>	<u>6,409,670</u>
Total Primary Government Program Expenses.....	<u>106,805,163</u>	<u>103,228,529</u>	<u>104,029,553</u>	<u>102,987,008</u>
Net (Expense)/Revenue				
Governmental Activities	(48,169,038)	(46,159,576)	(45,835,793)	(42,416,022)
Business-Type Activities	2,187,573	823,469	(108,932)	1,290,933
Total Primary Government Net (Expense) Revenue	<u>\$ (45,981,465)</u>	<u>\$ (45,336,107)</u>	<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>

(1) 2006-2007 presents the intergovernmental program as a category under the program which better describes the function.

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

(Continued)

Table 2

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 11,632,207	\$ 10,807,064	\$ 11,923,640	\$ 11,025,250	\$ 10,028,288	\$ 8,748,759
1,635,496	1,815,829	1,863,467	1,663,570	1,463,123	-
6,469,930	5,964,528	5,538,194	5,231,509	4,871,510	4,466,402
16,213,798	15,850,652	15,425,818	13,779,703	13,073,012	11,945,218
156,008	44,396	116,172	76,173	273,767	-
11,200,993	10,922,058	11,328,723	11,069,718	10,266,746	10,280,770
24,015,477	23,695,239	24,730,141	22,645,962	21,380,824	19,041,502
-	-	-	-	143,082	-
21,510,978	26,811,254	27,517,647	26,104,959	22,717,970	20,007,148
1,358,860	358,921	102,906	309,404	153,037	263,569
269,026	353,036	111,049	360,171	241,963	-
291,787	230,852	219,451	271,899	231,077	216,466
-	-	-	-	-	2,050,150
683,007	960,382	1,020,192	1,102,165	1,157,748	1,177,427
<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>	<u>78,197,411</u>
3,060,231	3,655,152	3,424,048	3,591,749	3,091,816	3,082,582
2,948,260	2,843,308	2,803,331	2,838,938	2,638,192	2,511,231
-	-	-	-	-	-
<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>5,593,813</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>	<u>83,791,224</u>
(39,663,494)	(37,521,414)	(43,704,986)	(36,428,296)	(9,522,938)	(26,462,201)
<u>61,195</u>	<u>1,069,806</u>	<u>678,657</u>	<u>(404,028)</u>	<u>1,020,126</u>	<u>1,532,495</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>	<u>\$ (24,929,706)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 7,369,626	\$ 7,590,096	\$ 7,534,074	\$ 7,445,374
Public Works	1,251,901	1,278,153	1,268,388	1,252,904
Health	9,562,314	9,986,162	9,908,337	9,787,653
Human Services	4,181,092	4,373,808	4,312,867	4,297,937
Permissive Real Property Transfer Taxes				
Levied for General Purposes	1,505,420	1,298,789	1,187,728	1,104,112
Lodging Tax Levied for Public Works	207,593	192,927	170,629	153,746
Sales Taxes Levied for				
General Purposes	19,617,691	18,626,082	17,756,930	16,874,160
Grants and Entitlements Not				
Restricted to Specific Programs.....	3,966,446	4,041,008	3,362,693	3,078,536
Unrestricted Interest	376,617	396,788	459,007	473,819
Unrestricted Contributions	9,824	-	-	-
Other	1,021,599	1,455,540	871,167	901,639
Total Governmental Activities.....	<u>49,070,123</u>	<u>49,239,353</u>	<u>46,831,820</u>	<u>45,369,880</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	23,264	13,326	12,995	33,619
Gain on Sale of Capital Assets	-	938	4,095	-
Other	22,374	29,549	34,218	79,816
Total Business-Type Activities.....	<u>45,638</u>	<u>43,813</u>	<u>51,308</u>	<u>113,435</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>49,115,761</u>	<u>49,283,166</u>	<u>46,883,128</u>	<u>45,483,315</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	901,085	3,079,777	996,027	2,953,858
Business-Type Activities.....	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,404,368</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>3,134,296</u>	<u>3,947,059</u>	<u>938,403</u>	<u>4,358,226</u>
Transfer In (Out)				
Governmental Activities.....	-	-	-	(148,237)
Business-Type Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>148,237</u>
Increase (Decrease) After Transfers				
Governmental Activities.....	901,085	3,079,777	996,027	2,805,621
Business-Type Activities.....	<u>2,233,211</u>	<u>867,282</u>	<u>(57,624)</u>	<u>1,552,605</u>
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 3,134,296</u>	<u>\$ 3,947,059</u>	<u>\$ 938,403</u>	<u>\$ 4,358,226</u>

(Continued)

Table 2

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 7,488,581	\$ 7,422,296	\$ 7,416,439	\$ 6,975,248	\$ 7,056,521	\$ 6,879,835
1,230,093	1,208,984	1,202,570	1,219,981	1,247,649	1,226,720
9,606,661	9,443,310	9,405,308	9,533,648	10,079,390	5,211,046
4,622,499	1,246,085	1,199,964	1,219,980	1,258,335	1,240,542
1,102,603	998,710	1,289,127	1,691,770	2,244,349	1,301,942
138,741	146,067	172,529	163,708	158,343	135,079
16,403,143	11,778,248	11,721,134	11,412,139	11,187,994	10,892,767
3,899,214	3,563,293	3,696,906	3,663,927	3,494,400	3,476,193
715,339	930,709	2,748,397	3,772,460	3,120,995	1,699,686
-	-	-	-	-	-
616,545	630,064	854,058	702,437	629,269	1,190,515
<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>	<u>33,254,325</u>
-	6,162	-	-	-	-
65,586	74,584	143,701	193,689	216,650	141,679
-	-	-	4,000	-	-
36,505	33,193	17,381	14,276	296	24,597
<u>102,091</u>	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>	<u>166,276</u>
<u>45,925,510</u>	<u>37,481,705</u>	<u>39,867,514</u>	<u>40,567,263</u>	<u>40,694,191</u>	<u>33,420,601</u>
6,159,925	(153,648)	(3,998,554)	3,927,002	30,954,307	6,792,124
163,286	1,183,745	839,739	(192,063)	1,237,072	1,698,771
<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>	<u>8,490,895</u>
-	-	-	-	43,000	-
-	-	-	-	(43,000)	-
6,159,925	(153,648)	(3,998,554)	3,927,002	30,997,307	6,792,124
163,286	1,183,745	839,739	(192,063)	1,194,072	1,698,771
<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>	<u>\$ 8,490,895</u>

Fairfield County, Ohio

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Function/Program:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 7,960,993	\$ 7,693,706	\$ 7,116,652	\$ 6,875,635
Judicial	2,659,197	2,827,715	2,748,830	2,793,827
Public Safety.....	3,600,444	3,696,974	3,601,936	3,502,945
Intergovernmental	206,264	223,380	235,453	185,135
Public Works	8,417,912	8,352,761	8,277,596	7,963,221
Health	9,633,727	10,781,409	11,930,202	14,834,596
Intergovernmental	-	-	-	-
Human Services	18,144,355	15,663,149	15,776,042	15,708,299
Urban Redevelopment and Housing	1,148,719	815,444	1,291,487	1,151,044
Intergovernmental	-	-	-	-
Transportation	292,267	614,977	191,644	1,146,614
Intergovernmental (1)	-	-	-	-
Total Governmental Activities	<u>52,063,878</u>	<u>50,669,515</u>	<u>51,169,842</u>	<u>54,161,316</u>
Business-Type Activities:				
Sewer.....	5,060,680	3,911,075	3,682,097	4,407,709
Water.....	3,333,622	2,928,356	2,860,492	3,055,719
Airport Fuel Operations (2).....	365,518	383,476	372,397	237,175
Total Business-Type Activities:.....	<u>8,759,820</u>	<u>7,222,907</u>	<u>6,914,986</u>	<u>7,700,603</u>
Total Primary Government.....	<u>\$ 60,823,698</u>	<u>\$ 57,892,422</u>	<u>\$ 58,084,828</u>	<u>\$ 61,861,919</u>

(1) 2006-2007 presents the intergovernmental program as a category under the program which better describes the function.

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

Table 3

	2010	2009	2008	2007	2006	2005
\$	6,495,069	\$ 6,013,626	\$ 5,904,786	\$ 6,239,293	\$ 6,428,792	\$ 7,419,641
	3,375,380	2,790,668	2,678,003	1,952,464	2,433,383	1,687,083
	3,574,554	3,387,453	3,863,737	3,796,091	3,754,898	3,309,486
	178,676	58,200	81,932	90,849	273,169	-
	8,605,158	8,194,689	8,109,647	8,913,882	30,537,028	9,061,911
	15,349,242	14,533,145	14,419,277	14,113,517	13,869,606	13,707,159
	-	-	-	-	100,255	-
	16,558,146	23,347,718	20,346,062	21,417,353	18,161,015	15,506,432
	1,169,467	1,823,382	752,240	93,998	198,364	38,197
	-	-	17,024	441,661	528,937	-
	468,381	143,916	19,706	153,079	193,762	284,521
	-	-	-	-	-	720,780
	<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>	<u>51,735,210</u>
	3,435,076	4,277,504	3,868,286	3,313,855	3,884,368	4,022,930
	2,634,610	3,290,762	3,037,750	2,712,804	2,865,766	3,103,378
	-	-	-	-	-	-
	<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>7,126,308</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>	<u>\$ 58,861,518</u>

Fairfield County, Ohio

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund:				
Nonspendable.....	\$ 2,389,391	\$ 2,559,610	\$ 2,712,453	\$ 1,778,218
Committed.....	378,895	399,983	732,367	348,551
Assigned.....	6,074,143	8,634,415	8,068,619	6,604,540
Unassigned.....	10,257,108	6,830,853	7,559,911	7,318,500
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>19,099,537</u>	<u>18,424,861</u>	<u>19,073,350</u>	<u>16,049,809</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 911,920	\$ 769,550	\$ 490,702	\$ 764,436
Restricted.....	37,085,075	37,924,417	35,867,403	35,393,317
Committed.....	5,212,625	3,888,956	1,139,978	1,957,384
Assigned.....	227,010	287,280	151,373	159,691
Unassigned (Deficits).....	(1,336,415)	(1,806,247)	(1,500,587)	(1,655,757)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds (Deficit).....	-	-	-	-
Total All Other Governmental Funds.....	<u>42,100,215</u>	<u>41,063,956</u>	<u>36,148,869</u>	<u>36,619,071</u>
Total Governmental Funds.....	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>	<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>

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

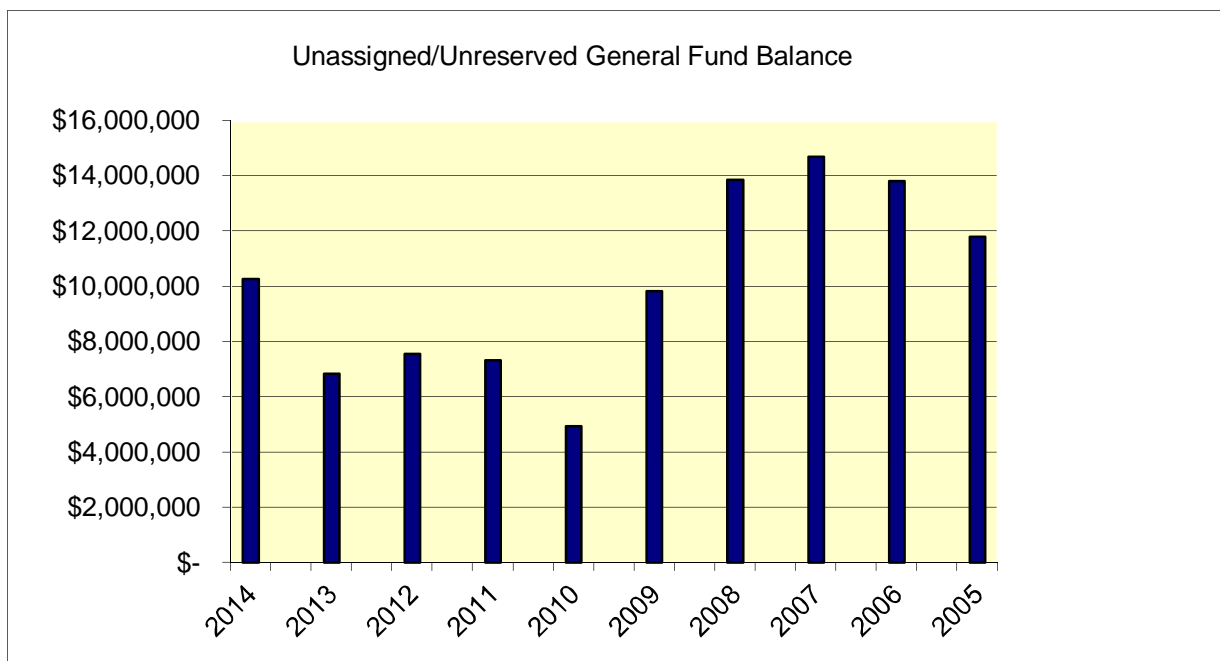


Table 4

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 1,637,186	\$ -	\$ -	\$ -	\$ -	\$ -
169,099	-	-	-	-	-
7,495,479	-	-	-	-	-
4,940,884	-	-	-	-	-
-	1,235,917	1,844,284	2,043,170	1,431,109	909,277
-	9,830,204	13,860,629	14,686,250	13,813,079	11,787,007
<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>	<u>12,696,284</u>
\$ 1,010,923	\$ -	\$ -	\$ -	\$ -	\$ -
33,611,138	-	-	-	-	-
1,559,668	-	-	-	-	-
404,133	-	-	-	-	-
(1,483,159)	-	-	-	-	-
-	4,777,521	3,450,359	4,072,015	3,211,449	3,699,827
-	27,870,875	25,538,852	24,857,914	23,301,557	17,385,428
-	536,102	629,638	770,551	605,892	569,371
-	1,172,227	1,403,544	1,346,381	2,077,891	(1,136,668)
<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>20,517,958</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>	<u>\$ 33,214,242</u>

Fairfield County, Ohio

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

	2014	2013	2012	2011
REVENUES				
Property Taxes.....	\$ 23,393,470	\$ 23,447,326	\$ 23,055,855	\$ 22,649,542
Permissive Real Property Transfer Taxes.....	1,505,420	1,298,789	1,187,728	1,104,112
Lodging Taxes.....	207,593	192,927	170,629	156,022
Sales Taxes.....	19,522,179	18,541,381	17,755,038	16,824,829
Charges for Services.....	16,445,614	14,323,463	15,647,868	14,131,437
Licenses and Permits.....	538,959	518,348	459,340	467,265
Permissive Motor Vehicle License Tax.....	1,608,738	1,156,520	1,118,554	1,104,776
Fines and Forfeitures.....	415,104	373,675	276,152	294,501
Intergovernmental.....	36,561,891	36,053,058	36,951,993	39,734,038
Special Assessments.....	179,540	236,833	481,580	318,100
Housing Rehabilitation.....	-	283,470	232,413	845,548
Interest.....	406,596	485,804	564,015	627,821
Rent.....	684,470	757,310	640,240	713,381
Donations.....	110,284	53,709	46,790	53,930
Other.....	994,570	1,387,617	744,780	911,487
Total Revenues.....	<u>102,574,428</u>	<u>99,110,230</u>	<u>99,332,975</u>	<u>99,936,789</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	13,240,033	12,803,780	12,552,207	11,143,464
Judicial	6,504,111	6,977,038	5,850,268	5,618,645
Public Safety	17,395,930	17,039,645	15,932,082	15,866,574
Public Works	8,679,217	8,489,938	8,084,412	8,458,971
Health	22,129,257	20,676,356	22,409,743	25,789,011
Human Services	24,335,468	21,848,255	22,935,793	21,706,586
Urban Redevelopment and Housing	854,375	1,124,125	955,113	835,485
Transportation	150,124	209,877	140,664	108,855
Other	-	-	10,881	21,898
Intergovernmental.....	2,233,431	2,175,957	2,227,081	2,130,719
Capital Outlay.....	3,482,161	3,683,579	3,371,163	2,465,195
Debt Service:				
Principal Retirement	1,973,645	2,316,840	1,868,581	1,839,678
Interest and Fiscal Charges	579,878	562,607	597,205	710,722
Issuance Costs	-	43,350	46,786	-
Total Expenditures.....	<u>101,557,630</u>	<u>97,951,347</u>	<u>96,981,979</u>	<u>96,695,803</u>
Excess of Revenues Over (Under) Expenditures.....	<u>1,016,798</u>	<u>1,158,883</u>	<u>2,350,996</u>	<u>3,240,986</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	39,638	41,375	16,601	67,275
Inception of Capital Lease.....	654,499	70,790	120,805	45,000
Notes Issued.....	-	-	-	-
Loans Received.....	-	50,550	15,828	10,268
Special Assessments Bonds Received.....	-	-	-	-
Refunding Bonds Issued.....	-	-	2,685,000	-
General Obligation Bonds Issued.....	-	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.....	-	-	-	-
Discount on Bonds.....	-	-	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	(2,736,319)	-
Transfers In.....	6,780,139	8,920,567	4,888,884	4,393,330
Transfers Out.....	(6,780,139)	(8,920,567)	(4,888,884)	(4,433,330)
Total Other Financing Sources (Uses).....	<u>694,137</u>	<u>3,107,715</u>	<u>202,343</u>	<u>82,543</u>
Net Change in Fund Balances.....	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>	<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.7%	3.1%	5.6%	2.8%

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

Table 5

2010	2009	2008	2007	2006	2005
\$ 22,224,992	\$ 18,909,608	\$ 19,099,538	\$ 18,943,143	\$ 19,235,471	\$ 14,047,233
1,102,603	998,710	1,289,127	1,691,770	2,244,349	1,301,942
136,465	146,067	172,529	167,674	157,635	134,719
15,898,127	11,786,428	11,682,312	11,444,458	11,011,732	10,863,623
13,566,309	14,432,844	13,265,367	12,794,070	12,904,506	11,443,068
459,658	471,322	486,760	407,148	354,008	341,418
1,105,986	1,083,036	1,077,623	1,078,219	1,065,557	1,043,178
369,437	279,193	268,201	310,210	387,317	392,966
43,896,829	44,864,648	44,205,958	43,743,164	43,917,447	39,321,004
375,502	465,379	425,017	436,663	455,333	518,377
-	-	-	-	-	-
944,193	1,026,526	3,069,001	3,923,793	3,145,388	1,788,639
749,156	566,691	918,449	876,798	1,041,168	982,115
87,385	91,636	42,108	92,318	20,264	25,986
611,974	628,939	847,523	709,090	654,021	1,133,291
<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>	<u>83,337,559</u>
12,139,991	11,282,074	11,255,030	10,657,384	10,080,000	8,839,098
5,341,676	4,871,252	4,530,086	4,303,909	4,198,297	3,828,403
15,900,800	15,612,222	15,083,292	13,224,689	12,861,129	11,767,637
9,150,269	7,418,963	8,453,557	7,747,435	7,104,435	7,389,359
24,221,277	23,610,364	24,475,257	22,670,081	21,161,528	18,685,165
21,402,599	26,512,877	27,217,704	25,401,495	22,297,207	19,697,211
1,358,860	358,921	102,906	309,404	153,037	195,456
92,781	145,874	109,766	110,308	93,137	70,585
59,696	58,686	198,310	250,919	51,577	5,974
2,060,530	2,213,261	2,090,688	2,099,914	2,121,935	2,050,150
2,978,737	3,165,621	2,405,560	3,915,713	4,466,931	6,528,257
3,350,055	1,578,387	1,644,471	1,670,628	1,622,521	1,710,638
690,510	960,679	1,017,971	1,091,222	1,158,976	1,185,467
152,027	-	33,537	-	-	-
<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>81,953,400</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>	<u>1,384,159</u>
94,969	36,338	208,499	157,359	109,594	22,954
939,182	12,828	86,628	12,528	850,655	345,797
-	-	-	-	-	-
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)	-	-	-
5,750,294	6,484,017	5,413,909	5,997,333	6,538,792	5,233,569
<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>(5,233,569)</u>
<u>1,293,697</u>	<u>733,694</u>	<u>719,647</u>	<u>169,887</u>	<u>2,003,249</u>	<u>368,751</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>	<u>\$ 1,752,910</u>
14.4%	4.2%	5.8%	4.3%	3.5%	4.0%

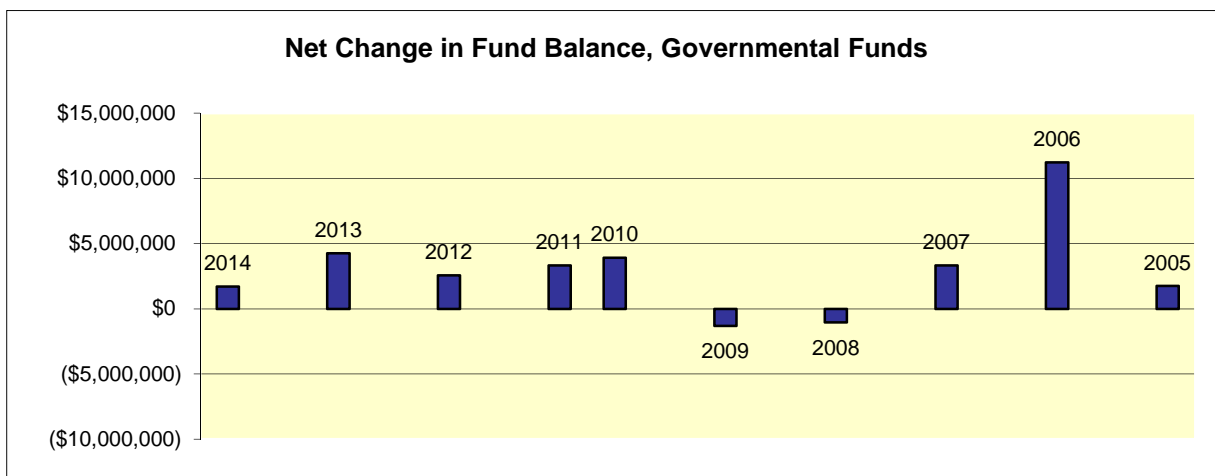
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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Fairfield County, Ohio

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

	<u>2014</u>	<u>2013</u>	<u>2012 (1)</u>	<u>2011 (1)</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,655,271,670	\$ 2,611,294,840	\$ 2,601,599,230	\$ 2,593,102,310
Commercial/Industrial/Public Utility/Mineral.....	506,165,490	491,286,070	480,427,910	482,005,980
Assessed Valuation.....	3,161,437,160	3,102,580,910	3,082,027,140	3,075,108,290
Estimated True Value	9,032,677,600	8,864,516,886	8,805,791,829	8,786,023,686
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	191,561,810	186,586,320	182,338,910	209,969,510
Estimated True Value	766,247,240	746,345,280	729,355,640	839,878,040
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,352,998,970	3,289,167,230	3,264,366,050	3,285,077,800
Estimated True Value	9,798,924,840	9,610,862,166	9,535,147,469	9,625,901,726
Assessed Value Ratio.....	34.22%	34.22%	34.24%	34.13%
Weighted Average Tax Rate.....	\$ 7.883524	\$ 7.953745	\$ 7.955062	\$ 7.957904

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

2010	2009	2008	2007	2006	2005
\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710
489,553,900	496,380,310	505,551,190	428,477,060	414,445,720	415,669,580
3,136,058,990	3,124,218,690	3,099,252,490	2,797,269,060	2,710,651,260	2,622,389,290
8,960,168,543	8,926,339,114	8,855,007,114	7,992,197,314	7,744,717,886	7,492,540,829
104,533,750	98,167,860	96,038,050	104,442,650	105,193,430	104,715,800
418,135,000	392,671,440	384,152,200	417,770,600	420,773,720	418,863,200
1,889,870	3,759,920	39,963,057	79,597,464	104,518,635	131,234,443
37,797,400	37,599,200	639,408,912	636,779,712	557,432,720	524,937,772
3,242,482,610	3,226,146,470	3,235,253,597	2,981,309,174	2,920,363,325	2,858,339,533
9,416,100,943	9,356,609,754	9,878,568,226	9,046,747,626	8,722,924,326	8,436,341,801
34.44%	34.48%	32.75%	32.95%	33.48%	33.88%
\$ 7.848303	\$ 6.749635	\$ 6.734410	\$ 7.096933	\$ 7.120895	\$ 5.479522

Fairfield County, Ohio

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

	2014	2013	2012	2011
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.699980	0.711076	0.710142	0.709685
Commercial/Industrial/Public Utility/Mineral Real.....	0.679210	0.682901	0.687857	0.687598
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.786844	0.799316	0.798266	0.797753
Commercial/Industrial/Public Utility/Mineral Real.....	0.768499	0.772675	0.778283	0.777989
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	0.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.866612	1.896202	1.893712	1.892494
Commercial/Industrial/Public Utility/Mineral Real.....	1.811226	1.821070	1.834286	1.833594
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.427350	0.434124	0.433554	0.433275
Commercial/Industrial/Public Utility/Mineral Real.....	0.428369	0.430697	0.433823	0.433660
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.....	0.492198	0.500000	0.500000	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.493714	0.496397	0.500000	0.500000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.984395	1.000000	1.000000	1.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.987427	0.992794	1.000000	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.....	5.257379	5.340718	5.335674	5.333207
Commercial/Industrial/Public Utility/Mineral Real.....	5.168445	5.196534	5.234249	5.232841
General Business/Public Utility Personal.....	5.950000	5.950000	5.950000	5.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	7.857379	7.940718	7.935674	7.933207
Commercial/Industrial/Public Utility/Mineral Real.....	7.768445	7.796534	7.834249	7.832841
General Business/Public Utility Personal.....	8.550000	8.550000	8.550000	8.550000
Total Direct Rate	7.883524	7.953745	7.955062	7.957904

(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

2010	2009	2008	2007	2006	2005
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.691269	0.690733	0.691831	0.742134	0.744773	0.124711
0.676855	0.655152	0.625151	0.742289	0.750000	0.170911
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.000000	0.000000	0.000000	0.000000	0.000000	0.403775
0.000000	0.000000	0.000000	0.000000	0.000000	0.475595
0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
0.777050	0.776447	0.777682	0.834227	0.837193	0.843068
0.765834	0.741278	0.707333	0.839870	0.848594	0.834376
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.000000	0.000000	0.000000	0.000000	0.000000	0.380920
0.000000	0.000000	0.000000	0.000000	0.000000	0.414786
0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
1.843384	1.841954	1.844882	1.979024	1.986062	0.000000
1.804946	1.747072	1.667068	1.979438	2.000000	0.000000
2.000000	2.000000	2.000000	2.000000	2.000000	0.000000
0.422032	0.421704	0.422375	0.453086	0.454697	0.457888
0.426884	0.413196	0.394275	0.468153	0.473016	0.465090
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.421704	0.422375	0.453086	0.454697	0.457888
0.000000	0.413196	0.394275	0.468153	0.473016	0.465090
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5.233735	4.152542	4.159145	4.461557	4.477422	2.668250
5.174519	3.969894	3.788102	4.497903	4.544626	2.825848
5.950000	4.950000	4.950000	4.950000	4.950000	4.950000
7.833735	6.752542	6.759145	7.061557	7.077422	5.268250
7.774519	6.569894	6.388102	7.097903	7.144626	5.425848
8.550000	7.550000	7.550000	7.550000	7.550000	7.550000
7.848303	6.749635	6.734410	7.096933	7.120895	5.479522

(continued)

Fairfield County, Ohio

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

	2014	2013	2012	2011
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.....	6.228561	4.972600	4.974812	4.974554
Commercial/Industrial/Public Utility/Mineral Real.....	6.334348	4.789272	4.789272	4.888141
General Business/Public Utility Personal.....	9.100000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	3.920183	2.634684	2.636376	2.636242
Commercial/Industrial/Public Utility/Mineral Real.....	4.035974	2.515184	2.515184	2.593535
General Business/Public Utility Personal.....	5.300000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	13.784698	14.322182	14.299926	14.283912
Commercial/Industrial/Public Utility/Mineral Real.....	13.962824	14.268960	14.307100	14.388861
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.401958	9.819628	9.803360	9.790676
Commercial/Industrial/Public Utility/Mineral Real.....	9.575227	9.645089	9.667128	9.750671
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.623971	7.064730	7.057388	7.059106
Commercial/Industrial/Public Utility/Mineral Real.....	5.790483	6.364707	6.364707	6.364707
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.242273	2.368082	2.366100	2.366594
Commercial/Industrial/Public Utility/Mineral Real.....	1.982862	2.114255	2.114255	2.114255
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	8.659132	8.962397	8.973182	8.968385
Commercial/Industrial/Public Utility/Mineral Real.....	7.788483	8.112894	8.122104	8.036729
General Business/Public Utility Personal.....	11.100000	11.100000	11.100000	11.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.102477	6.367260	6.376627	6.372749
Commercial/Industrial/Public Utility/Mineral Real.....	5.336068	5.620812	5.628833	5.554614
General Business/Public Utility Personal.....	8.200000	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

2010	2009	2008	2007	2006	2005
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
4.929339	4.922102	4.924025	5.215149	5.217581	5.217553
4.880626	4.880626	4.837376	5.039577	4.990753	4.958303
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.598879	2.593120	2.594641	2.828565	2.830481	2.830477
2.586028	2.586028	2.551850	2.716469	2.677909	2.652289
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.239190	14.095463	14.068031	14.554398	14.589714	14.752821
14.512522	14.420928	14.384099	14.969594	14.949982	15.091833
17.800000	18.050000	18.050000	18.050000	18.050000	18.050000
9.747724	9.605296	9.584200	9.964925	9.995606	10.132160
9.850833	9.759239	9.739303	10.322206	10.305276	10.423382
12.900000	13.150000	13.150000	13.150000	13.150000	13.150000
7.152974	7.148947	7.145670	7.580232	7.602642	6.879908
6.369730	6.460181	6.447309	7.418270	7.441282	6.593288
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.390197	2.389213	2.388092	2.526471	2.532947	2.535343
2.117492	2.135718	2.133047	2.412292	2.416343	2.420160
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.922016	8.926044	9.005258	9.441880	9.359381	10.274688
8.033363	8.018307	7.522655	8.487836	8.550876	9.252673
11.200000	11.200000	11.200000	11.200000	11.100000	13.100000
6.343304	6.346492	6.415492	6.803977	6.719366	7.612152
5.564814	5.551007	5.119608	5.970040	6.012035	6.716641
8.300000	8.300000	8.300000	8.300000	8.200000	10.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.066532	4.189090	4.190158	4.192190
Commercial/Industrial/Public Utility/Mineral Real.....	3.805060	3.843878	3.647826	3.648302
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.066532	2.189090	2.190158	2.192190
Commercial/Industrial/Public Utility/Mineral Real.....	1.805060	1.843878	1.647826	1.648302
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.....	3.119353	3.317535	3.315125	3.321045
Commercial/Industrial/Public Utility/Mineral Real.....	3.207233	4.071595	4.071595	4.071595
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	7.884106	8.127760	8.122677	8.120164
Commercial/Industrial/Public Utility/Mineral Real.....	8.197472	8.238456	8.318491	8.318491
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.684106	5.927760	5.922677	5.920164
Commercial/Industrial/Public Utility/Mineral Real.....	5.997472	6.038456	6.118491	6.118491
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	6.778817	7.308422	7.304674	7.318091
Commercial/Industrial/Public Utility/Mineral Real.....	6.316117	7.553969	7.553969	7.574387
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	4.678817	5.208422	5.204674	5.218081
Commercial/Industrial/Public Utility/Mineral Real.....	4.216117	5.453969	5.453969	5.474387
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	11.989799	13.757425	13.761288	13.745390
Commercial/Industrial/Public Utility/Mineral Real.....	13.508924	13.875011	13.061929	13.088010
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.260701	6.044883	6.047586	6.040110
Commercial/Industrial/Public Utility/Mineral Real.....	5.588044	5.675011	5.486339	5.512420
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2010	2009	2008	2007	2006	2005
4.167146	4.169288	4.169116	4.316884	4.318276	4.324116
3.648984	3.652106	3.617240	3.856736	3.855640	3.853046
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.167146	0.000000	0.000000	0.000000	0.000000	0.000000
1.648984	0.000000	0.000000	0.000000	0.000000	0.000000
2.700000	0.000000	0.000000	0.000000	0.000000	0.000000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.346913	3.346613	3.350923	3.475945	3.483750	3.489623
4.071595	4.071595	4.070963	3.902308	3.904450	3.904450
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.022352	8.018026	8.019557	8.473819	6.496145	8.134695
8.266846	8.261125	8.026111	8.315886	6.325852	7.719336
9.100000	9.100000	9.100000	9.100000	7.100000	9.100000
5.822532	5.818026	5.819557	6.273819	4.296145	5.934695
6.066846	6.061125	5.826111	6.115886	4.125852	5.519336
6.900000	6.900000	6.900000	6.900000	4.900000	6.900000
7.295379	7.288458	7.278976	4.747937	4.761642	4.758543
7.574387	6.059996	6.057437	4.498550	4.499021	4.225171
9.000000	9.000000	9.000000	6.000000	6.000000	6.000000
5.195379	5.188458	5.178976	2.647937	2.661642	2.658543
5.474387	3.959996	3.957437	2.398550	2.399021	2.125171
6.900000	6.900000	6.900000	3.900000	3.900000	3.900000
13.733046	13.695362	13.689862	13.961575	13.357674	13.383088
13.290248	13.350822	13.217163	14.646864	14.298359	14.433868
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
5.996542	5.979778	5.976668	6.292099	5.661472	5.671014
5.709656	5.770230	5.646901	6.585686	6.203875	6.233868
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)

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
<u>Townships</u>				
Violet Township.....				
Residential/Agricultural Real.....	9.651975	9.411161	9.391960	9.380260
Commercial/Industrial/Public Utility/Mineral Real.....	8.577246	8.597248	8.672694	8.527467
General Business/Public Utility Personal.....	14.050000	14.050000	14.050000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.951975	7.711161	7.691960	7.680260
Commercial/Industrial/Public Utility/Mineral Real.....	6.877246	6.897248	6.972694	6.827467
General Business/Public Utility Personal.....	12.350000	12.350000	12.350000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	7.781781	8.111175	8.107080	8.120068
Commercial/Industrial/Public Utility/Mineral Real.....	8.395343	8.320226	8.389763	8.389880
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.581781	5.911175	5.907080	5.920068
Commercial/Industrial/Public Utility/Mineral Real.....	6.195343	6.120226	6.189763	6.189880
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
<u>School Districts</u>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.408014	22.665322	22.645399	22.645815
Commercial/Industrial/Public Utility/Mineral Real.....	22.307256	22.577523	22.541833	22.639013
General Business/Public Utility Personal.....	37.600000	37.800000	37.800000	37.800000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.332576	21.684338	23.995560	24.598597
Commercial/Industrial/Public Utility/Mineral Real.....	21.109602	21.623797	23.923797	24.784120
General Business/Public Utility Personal.....	44.400000	45.400000	47.700000	48.300000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	24.900014	25.625911	25.502409	25.484396
Commercial/Industrial/Public Utility/Mineral Real.....	26.065522	28.327185	28.322882	28.046635
General Business/Public Utility Personal.....	47.200000	47.800000	47.700000	47.700000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	50.360328	51.203075	50.855637	48.024174
Commercial/Industrial/Public Utility/Mineral Real.....	52.910143	53.400974	53.130895	52.200293
General Business/Public Utility Personal.....	78.600000	79.350000	79.030000	78.060000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.670430	23.905987	23.896277	23.945237
Commercial/Industrial/Public Utility/Mineral Real.....	24.358859	25.391482	25.174160	25.231854
General Business/Public Utility Personal.....	45.100000	45.100000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.604197	25.883003	21.779136	21.763876
Commercial/Industrial/Public Utility/Mineral Real.....	28.534508	28.548906	24.737130	25.128491
General Business/Public Utility Personal.....	68.300000	68.700000	64.600000	64.600000

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

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2010	2009	2008	2007	2006	2005
9.066401	9.064177	8.874830	9.278948	9.310399	9.175531
8.255080	8.166813	7.815701	9.238961	9.436581	8.915380
14.050000	14.050000	13.850000	13.850000	13.850000	13.650000
7.366401	7.364177	7.174830	7.578948	7.610399	7.675531
6.555080	6.466813	6.115701	7.538961	7.736581	7.415380
12.350000	12.350000	12.150000	12.150000	12.150000	12.150000
8.075145	8.076648	7.783150	8.481112	5.486792	5.299553
8.391010	8.340314	8.101270	8.466850	5.476934	5.208895
8.600000	8.600000	8.600000	8.600000	5.600000	5.600000
5.875145	5.876648	5.583150	6.281112	3.286792	3.099553
6.169101	6.140314	5.901270	6.266850	3.276934	3.008895
6.400000	6.400000	6.400000	6.400000	3.400000	3.400000
22.760159	22.854633	22.955194	23.287606	23.589678	23.689296
22.784472	22.952486	22.843236	23.209892	23.519981	23.630594
37.900000	38.000000	38.100000	38.400000	38.700000	38.800000
24.168456	24.145436	24.142347	24.479106	24.782440	24.779566
24.632566	24.594358	24.090879	24.692908	24.833133	24.705364
48.200000	48.200000	48.200000	48.500000	48.800000	48.800000
25.800025	20.000025	20.000020	20.000008	20.000014	20.000005
28.150377	22.101563	20.000033	20.092563	20.000035	20.000030
48.100000	42.300000	42.300000	42.300000	42.300000	42.300000
47.415428	32.579522	30.950742	31.337125	31.367616	32.966715
49.548848	34.282201	33.516497	33.551204	33.645047	34.949623
77.650000	62.830000	61.150000	61.150000	61.150000	60.900000
23.817316	23.789187	23.791375	24.187764	24.693592	24.900474
25.425493	24.213256	23.665475	24.657256	25.188182	24.892200
45.100000	45.100000	45.100000	45.400000	45.900000	46.100000
21.155928	21.133776	21.143582	26.449314	26.397391	26.506914
25.040918	24.184324	23.423404	30.531064	30.490806	30.253593
64.600000	64.600000	64.600000	68.500000	68.400000	68.400000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.565894	27.959459	27.969768	27.379386
Commercial/Industrial/Public Utility/Mineral Real.....	28.314198	28.650262	28.690926	28.090926
General Business/Public Utility Personal.....	45.300000	45.600000	45.600000	45.000000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.657349	24.369282	24.275899	24.453389
Commercial/Industrial/Public Utility/Mineral Real.....	25.413533	25.635980	25.288814	25.620891
General Business/Public Utility Personal.....	35.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	47.362613	47.352162	47.688395	42.555875
Commercial/Industrial/Public Utility/Mineral Real.....	44.732973	46.307840	46.719990	41.097131
General Business/Public Utility Personal.....	84.700000	85.500000	85.900000	80.820000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	48.667193	47.807486	46.463281	43.004365
Commercial/Industrial/Public Utility/Mineral Real.....	52.547514	51.915564	50.606261	48.140542
General Business/Public Utility Personal.....	72.800000	72.000000	70.700000	70.450000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	33.974536	34.563391	34.713634	34.016025
Commercial/Industrial/Public Utility/Mineral Real.....	33.308464	33.787407	33.805000	34.219261
General Business/Public Utility Personal.....	37.870000	38.370000	38.580000	38.620000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.100012	29.111812	29.100012	29.104783
Commercial/Industrial/Public Utility/Mineral Real.....	29.537706	29.703654	29.685102	29.254863
General Business/Public Utility Personal.....	31.800000	31.800000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	25.500008	25.823685	25.800008	25.800008
Commercial/Industrial/Public Utility/Mineral Real.....	25.915669	25.800008	25.811650	25.812112
General Business/Public Utility Personal.....	33.400000	33.700000	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.....	2.560000	2.480000	2.540000	2.520000
Commercial/Industrial/Public Utility/Mineral Real.....	2.560000	2.480000	2.540000	2.520000
General Business/Public Utility Personal.....	2.560000	2.480000	2.540000	2.520000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.460096	3.453509	3.378536	3.398565
Commercial/Industrial/Public Utility/Mineral Real.....	3.441075	3.330948	3.455814	3.420809
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.

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Source: Fairfield County Auditor's Office

(Continued)

Table 7

2010	2009	2008	2007	2006	2005
27.445049	27.811556	25.561595	25.995747	26.197843	26.199478
28.224190	28.328663	25.571924	26.200059	26.399385	26.203841
45.100000	45.500000	43.400000	43.800000	44.000000	44.000000
24.407539	24.405560	24.568362	24.998210	24.986193	25.466108
25.631579	25.794949	25.525307	25.897418	25.915909	26.943244
35.300000	35.300000	35.300000	35.720000	35.720000	35.720000
40.828533	40.400605	40.924329	40.400316	36.794741	37.401946
40.291587	39.210458	38.406104	41.717053	38.656987	38.292281
80.250000	79.850000	80.350000	80.750000	77.050000	77.500000
36.261671	37.014480	30.293338	30.523603	30.526988	32.700078
41.487654	42.076495	36.842211	36.964515	36.717145	39.446888
63.800000	64.600000	58.000000	58.200000	58.200000	58.530000
31.725742	30.492941	31.299473	31.389303	33.768420	26.842760
32.025943	30.488216	31.320111	31.401724	33.786995	27.074743
36.410000	36.390000	37.220000	37.300000	39.670000	32.620000
29.143890	29.100012	29.100012	29.100017	26.200017	26.600017
29.338785	29.100012	29.100120	29.245581	26.200017	26.720362
31.800000	31.800000	31.800000	34.100000	31.200000	31.600000
26.324147	26.100008	26.800008	27.100008	27.800008	27.800008
26.417310	26.153046	26.800008	27.100008	27.800008	27.800008
34.200000	34.000000	34.700000	35.000000	35.700000	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
2.500000	2.500000	3.000000	3.000000	3.000000	3.000000
2.500000	2.500000	3.000000	3.000000	3.000000	3.000000
2.500000	2.500000	3.000000	3.000000	3.000000	3.000000
3.395371	2.000002	2.000001	2.000004	1.999990	2.000002
3.422682	2.004351	2.010492	1.999999	1.999633	2.007883
4.600000	3.200000	3.200000	3.200000	3.200000	3.200000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.400000	5.400000	5.400000	5.286168
Commercial/Industrial/Public Utility/Mineral Real.....	5.367738	5.400000	5.400000	4.932345
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	6.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal.....	6.400000	3.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	5.200000	2.200000	2.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	2.310416	2.325832	2.324068	2.323776
Commercial/Industrial/Public Utility/Mineral Real.....	2.480432	2.437548	2.437548	2.447448
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2010	2009	2008	2007	2006	2005
5.170803	5.169249	5.168136	5.394243	4.599216	4.599231
4.932345	4.932345	4.902495	5.095911	4.343478	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
2.311768	2.316876	2.316348	2.342156	2.351312	2.389704
2.455264	2.460228	2.460192	2.573836	2.571480	2.585076
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)

	2014	2013	2012	2011
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	11.795589	11.795589	11.796045
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.488839	6.249935	6.230394	6.221990
Commercial/Industrial/Public Utility/Mineral Real.....	6.198884	6.196222	6.293935	6.246811
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.155797	8.916737	6.910117	6.886248
Commercial/Industrial/Public Utility/Mineral Real.....	7.733129	8.550435	6.550435	6.550435
General Business/Public Utility Personal.....	9.300000	10.300000	8.300000	8.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.700000	4.696931	4.699919	4.700000
Commercial/Industrial/Public Utility/Mineral Real.....	4.606832	4.682192	4.682192	4.682192
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.732968	5.681368	5.671128	5.681600
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.620780	5.620780	5.622940
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.693643	4.673420	4.674955	4.673355
Commercial/Industrial/Public Utility/Mineral Real.....	4.700000	4.692233	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.....	10.358659	10.330480	10.250956	10.310941
Commercial/Industrial/Public Utility/Mineral Real.....	10.216216	10.145702	8.562603	9.974029
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

2010	2009	2008	2007	2006	2005
10.062832	9.608224	9.580741	10.788590	8.791062	8.784707
9.719758	9.321624	9.257670	9.762102	7.762102	7.841871
11.900000	11.900000	11.900000	11.900000	9.900000	9.900000
6.035578	6.029792	6.024974	6.160104	6.198059	6.245072
6.207448	6.210638	5.954629	6.979109	7.109866	6.788682
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
6.427534	6.428712	6.427358	5.552033	5.549333	5.539673
6.360661	6.272952	5.761657	5.002153	5.009169	5.010178
8.300000	8.300000	8.300000	10.300000	10.300000	10.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
4.305606	2.308921	3.527362	3.744185	3.746010	3.754726
4.240246	2.240246	3.320789	3.676223	3.671831	3.671831
4.700000	2.700000	4.700000	4.700000	4.700000	4.700000
5.488684	5.488496	5.487364	3.623404	3.622284	3.623260
5.534016	5.534016	5.533664	3.977996	3.977996	3.977996
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.682900	4.406073	4.406063	4.700000	4.700000	4.279228
4.692233	4.482980	4.222098	4.681013	4.700000	3.852455
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
10.288702	9.384657	7.977615	8.084426	8.210628	8.836145
10.016384	9.049969	7.834707	7.784295	7.628224	9.525925
11.200000	10.200000	11.000000	11.000000	11.000000	11.000000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2014	2013	2012	2011
Overlapping Rates by Taxing District				
Corporations				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	5.700000	2.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	6.088839	5.849935	5.830394	5.821990
Commercial/Industrial/Public Utility/Mineral Real.....	5.798884	5.796222	5.893935	5.846811
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	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	6.000000	3.000000	3.000000	3.000000
Joint Fire District				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.136460	8.651641	8.650809	8.652399
Commercial/Industrial/Public Utility/Mineral Real.....	8.952870	8.870740	8.863180	8.863180
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
District Libraries				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.407929	0.426699	0.426452	0.426394
Commercial/Industrial/Public Utility/Mineral Real.....	0.434281	0.431693	0.436355	0.441140
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.497636	0.500000	0.500000	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.492432	0.491857	0.486605	0.499542
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.750000	0.750000	0.750000	0.750000
Commercial/Industrial/Public Utility/Mineral Real.....	0.729659	0.749685	0.750000	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.....	0.393758	0.400000	0.400000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.394971	0.397118	0.400000	0.000000
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.000000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2010	2009	2008	2007	2006	2005
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
5.635578	5.629792	5.624974	5.760104	5.798059	5.845073
5.807448	5.810638	5.554629	6.579109	6.709866	6.388682
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	0.000000	0.000000
3.000000	3.000000	3.000000	3.000000	0.000000	0.000000
3.000000	3.000000	3.000000	3.000000	0.000000	0.000000
8.550117	6.876703	6.873241	7.443851	7.489049	3.503477
8.863180	7.691552	7.366676	8.256916	8.255292	4.185446
9.270000	9.270000	9.270000	9.270000	9.270000	5.270000
0.420720	0.420484	0.421279	0.455988	0.457400	0.460900
0.432156	0.417774	0.401752	0.465796	0.467100	0.463000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.497453	0.497606	0.496907	0.000000	0.000000	0.000000
0.500000	0.498905	0.499496	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.750000	0.000000	0.000000	0.000000	0.000000	0.000000
0.750000	0.000000	0.000000	0.000000	0.000000	0.000000
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	0.000000

Fairfield County, Ohio

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

	(3)	2014	2013	2012	2011
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	26,408,622	\$ 26,013,208	\$ 26,043,227	\$ 26,219,750
Current Tax Collections.....		25,624,478	25,158,083	25,153,258	24,904,444
Percent of Current Collections to Levy.....		97.03%	96.71%	96.58%	94.98%
Delinquent Tax Collections.....	(1)	928,126	871,799	683,385	816,670
Total Tax Collections.....		26,552,604	26,029,882	25,836,643	25,721,114
Ratio of Total Collections to Levy.....		100.55%	100.06%	99.21%	98.10%
Outstanding Delinquent Taxes.....	(2)	1,824,525	2,187,503	2,422,123	2,654,177
Ratio of Outstanding Delinquent Tax:					
to Tax Levy.....		6.91%	8.41%	9.30%	10.12%
<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	12,809
Total Tax Collections.....		-	-	784	12,809
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes.....	(2)	-	-	6,150	61,374
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

2010	2009	2008	2007	2006	2005
\$ 26,660,246	\$ 21,601,339	\$ 20,186,748	\$ 21,235,619	\$ 20,166,138	\$ 14,694,865
25,673,679	20,750,744	19,345,043	19,829,126	19,327,970	14,127,221
96.30%	96.06%	95.83%	93.38%	95.84%	96.14%
760,393	694,195	641,641	663,104	610,488	404,999
26,434,072	21,444,939	19,986,684	20,492,230	19,938,458	14,532,220
99.15%	99.28%	99.01%	96.50%	98.87%	98.89%
2,282,369	1,751,652	1,172,770	1,406,493	1,351,690	934,050
8.56%	8.11%	5.81%	6.62%	6.70%	6.36%
\$ 16,173	\$ 31,449	\$ 175,627	\$ 585,246	\$ 742,823	\$ 918,356
7,351	29,454	164,485	498,088	531,752	677,504
45.45%	93.66%	93.66%	85.11%	71.59%	73.77%
13,269	26,235	28,787	9,070	11,875	15,708
20,620	55,689	193,272	507,157	543,627	693,212
127.50%	177.07%	110.05%	86.66%	73.18%	75.48%
72,524	72,701	89,512	138,002	248,410	145,061
448.44%	231.17%	50.97%	23.58%	33.44%	15.80%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2014 and 2005 (1)

Table 9

		2014	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher River Valley Mall LLC	Developer	\$ 17,700,300	0.56%
Creekside Acquisition	Apartments	6,936,370	0.22%
TEG Brentwood LLC	Developer	6,496,170	0.21%
Pickerington Apartments LLC	Apartments	5,946,260	0.19%
Lakes Edge LLC	Apartments	4,964,150	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.15%
Regency Centers LP	Developer	4,663,240	0.15%
Lancaster Midtown LLC	Developer	4,494,130	0.14%
DFG Lancaster LLC	Apartments	4,492,660	0.14%
Pickerington Square LP	Retail	4,393,930	0.14%
Total		<u>\$ 64,772,540</u>	<u>2.05%</u>
Total Countywide Valuations		<u>\$ 3,161,437,160</u>	

		2005	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	20,792,840	0.79%
Anyi Apartments LLC	Apartments	7,568,750	0.29%
Dominion Homes Incorporated	Residential Homes	7,422,440	0.28%
Anchor Hocking Glass	Glass Manufacturer	5,786,560	0.22%
Noca Apartments One Limited	Apartments	5,436,030	0.21%
Lancaster Phase One Group	Apartments	4,381,100	0.17%
Regency Centers LP	Business	4,369,290	0.17%
Meijer Incorporated	Retail	3,768,890	0.14%
Diley Road Associates LLC	Developer	3,577,790	0.13%
Ralston Food Incorporated	Food	2,522,780	0.10%
Total		<u>\$ 65,626,470</u>	<u>2.50%</u>
Total Countywide Valuations		<u>\$ 2,622,389,290</u>	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2014 and 2005 (1)

Table 10

		2014	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 61,539,630	32.13%
Ohio Power Company	Public Utility	48,390,270	25.26%
Columbia Gas Transmission	Public Utility	36,321,380	18.96%
South Central Power	Public Utility	25,472,250	13.30%
Texas Eastern Transmission LP	Public Utility	6,830,200	3.57%
Columbia Gas of Ohio, Inc.	Public Utility	4,186,510	2.18%
Dominion Transmission	Public Utility	3,343,160	1.74%
Total		<u>\$ 186,083,400</u>	<u>97.14%</u>
Total Countywide Valuations		<u>\$ 191,561,810</u>	

		2005	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 26,721,540	25.52%
Ohio Power	Public Utility	25,252,710	24.12%
South Central Power	Public Utility	17,970,720	17.16%
Ohio Bell Telephone	Public Utility	11,083,140	10.58%
Texas Eastern Transmission	Public Utility	7,025,490	6.71%
Columbus Southern Power	Public Utility	3,927,860	3.75%
Lancaster Glass Company	Public Utility	2,805,350	2.68%
Total		<u>\$ 94,786,810</u>	<u>90.52%</u>
Total Countywide Valuations		<u>\$ 104,715,800</u>	

(1) The amounts presented represent the assessed values upon which 2014 and 2005 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2005 (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	

		2005	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass	\$ 7,250,250	5.52%
Ralston Food Incorporated	Food	6,885,830	5.25%
McDermott Incorporated	Electronics	5,968,740	4.55%
Cyril Scott Company	Paper/Printing	3,848,930	2.93%
Crown Cork & Seal	Manufacturer	3,841,510	2.93%
Newark Group	Recycled Paper	3,498,160	2.67%
Time Warner Cable	Television	2,831,350	2.16%
NIFCO America Corporation	Manufacturer	2,621,210	2.00%
Ohio River Pipe Line LLC	Petroleum Pipeline Const	2,562,930	1.95%
Wal Mart	Retail	2,153,980	1.64%
Total		\$ 41,462,890	31.60%
Total Countywide Valuations		\$ 131,234,443	

(1) The amounts presented represent the assessed values upon which 2010 and 2005 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
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
2005	138,420	8,436,341,801	46,312,483	0.55%	334.58

(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
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
2005	2,908,182	20,693,781	-	104,816	623,264

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)
\$ 15,632,220	\$ -	\$ 2,995,000	\$ -	\$ 40,648	\$ 23,468	\$ 34,191,665	0.85%	\$ 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
25,618,702	700,000	-	1,633,419	77,018	28,340	52,387,522	1.22%	378.47

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2014	2013	2012	2011
Total Assessed Property Value.....	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>	<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 28,795,000	\$ 31,725,000	\$ 31,520,000	\$ 33,350,000
Recovery Zone Bonds Payable.....	2,995,000	3,075,000	3,155,000	3,235,000
Notes Payable.....	-	-	-	-
Loans Payable.....	-	-	585,332	665,746
Special Assessment Bonds Payable.....	940,000	1,020,000	1,095,000	1,195,000
EPA Refunding Sewer Loan Payable.....	-	116,133	342,235	560,540
OPWC Sewer Loan Payable.....	<u>40,648</u>	<u>44,927</u>	<u>49,206</u>	<u>53,485</u>
Total Gross Indebtedness.....	32,770,648	35,981,060	36,746,773	39,059,771
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(525,000)	(605,000)	(730,000)	(820,000)
General Obligation Bonds Payable for a Jail Facility and a Juvenile Detention Center.....	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,795,000)	(2,945,000)	-	-
General obligation bonds payable from Business Type Activities.....	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)
Recovery Zone Bonds Payable.....	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)
EPA Refunding Sewer Loan Payable.....	-	(116,133)	(342,235)	(560,540)
OPWC Sewer Loan Payable.....	(40,648)	(44,927)	(49,206)	(53,485)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>
Total Net Debt Applicable to Debt Limit.....	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>
Overall Legal Debt Limit..... (1)	<u>82,324,974</u>	<u>80,729,181</u>	<u>80,109,151</u>	<u>80,626,945</u>
Legal Debt Margin.....	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>	<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>
Legal Debt Margin Within Debt Limit.....	89.77%	88.30%	86.20%	85.08%
Unvoted Debt Limitation				
1% of Assessed Valuation.....	<u>\$ 33,529,990</u>	<u>\$ 32,891,672</u>	<u>\$ 32,643,661</u>	<u>\$ 32,850,778</u>
Total Gross Indebtedness.....	32,770,648	35,981,060	36,746,773	39,059,771
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(525,000)	(605,000)	(730,000)	(820,000)
General Obligation Bonds Payable Due to Jail Facilities and a Juvenile Detention Center.....	(1,195,000)	(1,460,000)	(1,715,000)	(1,960,000)
General Obligation Bonds Payable for Energy Conservation.....	(2,795,000)	(2,945,000)	-	-
General Obligation Bonds Payable from Business Type Activities.....	(15,315,000)	(16,735,000)	(18,110,000)	(18,795,000)
Recovery Zone Bonds Payable.....	(2,995,000)	(3,075,000)	(3,155,000)	(3,235,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(940,000)	(1,020,000)	(1,095,000)	(1,195,000)
EPA Refunding Sewer Loan Payable.....	-	(116,133)	(342,235)	(560,540)
OPWC Sewer Loan Payable.....	(40,648)	(44,927)	(49,206)	(53,485)
Amount Available in the Debt Service Fund for General Obligations.....	<u>(543,764)</u>	<u>(537,028)</u>	<u>(498,573)</u>	<u>(414,192)</u>
Net Debt Within Unvoted Debt Limitation.....	<u>8,421,236</u>	<u>9,442,972</u>	<u>11,051,759</u>	<u>12,026,554</u>
Unvoted Legal Debt Margin Within 1% Limitations.....	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>	<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	74.88%	71.29%	66.14%	63.39%

(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

2010	2009	2008	2007	2006	2005
<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>	<u>\$ 2,858,339,533</u>
\$ 35,980,000	\$ 37,320,000	\$ 39,610,000	\$ 41,455,000	\$ 43,525,000	\$ 45,520,000
3,300,000	-	-	-	-	-
-	1,890,000	1,475,000	1,350,000	1,735,000	2,322,000
694,796	684,528	-	52,220	79,067	104,816
1,430,000	1,735,000	2,020,000	2,295,000	2,560,000	2,841,000
666,854	873,966	1,073,937	1,267,012	1,453,429	1,633,419
55,624	59,903	64,182	68,461	72,739	77,018
<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>	<u>52,498,253</u>
(985,000)	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)
(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)
-	-	-	-	-	-
(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)
(3,300,000)	-	-	-	-	-
-	(500,000)	-	(350,000)	(700,000)	(900,000)
(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)
(666,854)	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)
(55,624)	(59,903)	(64,182)	(68,461)	(72,739)	(77,018)
<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</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>16,606,717</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>69,958,488</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>	<u>\$ 53,351,771</u>
83.75%	81.66%	81.69%	79.94%	78.28%	76.26%
<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>	<u>\$ 28,583,395</u>
42,127,274	42,563,397	44,243,119	46,487,693	49,425,235	52,498,253
(985,000)	(1,140,000)	(1,300,000)	(1,450,000)	(1,595,000)	(1,730,000)
(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)	(2,910,000)	(3,085,000)
-	-	-	-	-	-
(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)	(24,150,000)	(25,200,000)
(3,300,000)	-	-	-	-	-
-	(500,000)	-	(350,000)	(700,000)	(900,000)
(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)
(666,854)	(873,966)	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)
(55,624)	(59,903)	(64,182)	(68,461)	(72,739)	(77,018)
<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>	<u>(451,861)</u>	<u>(425,099)</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>16,606,717</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>	<u>\$ 11,976,678</u>
60.12%	55.01%	55.07%	50.86%	46.81%	41.90%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Net Available Revenue:				
Gross Revenues (1)	\$ 3,772,390	\$ 3,663,709	\$ 3,565,797	\$ 3,531,317
Less:				
Operating Expenses (2)	<u>1,967,368</u>	<u>1,938,113</u>	<u>1,805,741</u>	<u>1,889,978</u>
Net Available Revenue	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>	<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>
Debt Service EPA Loan:				
Principal	\$ 116,133	\$ 226,102	\$ 218,305	\$ 106,314
Interest	2,322	10,301	17,928	11,803
EPA Coverage	<u>15.24</u>	<u>7.30</u>	<u>7.45</u>	<u>13.90</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,279	\$ 4,279	\$ 4,279	\$ 2,139
Interest	-	-	-	-
OPWC Coverage	<u>421.83</u>	<u>403.27</u>	<u>411.32</u>	<u>767.34</u>
Total Debt Service:				
Principal	\$ 120,412	\$ 230,381	\$ 222,584	\$ 108,453
Interest	2,322	10,301	17,928	11,803
Total Coverage	<u>14.71</u>	<u>7.17</u>	<u>7.32</u>	<u>13.65</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.

Source: *Fairfield County Auditor's Office*

Table 15

2010	2009	2008	2007	2006	2005
\$ 3,410,013	\$ 3,254,360	\$ 3,243,856	\$ 3,125,034	\$ 3,154,316	\$ 3,003,839
1,665,860	2,204,221	1,984,057	2,092,687	1,716,500	1,670,068
<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>	<u>\$ 1,333,771</u>
\$ 207,112	\$ 199,971	\$ 193,075	\$ 186,417	\$ 179,990	\$ 173,783
29,122	36,263	43,158	49,817	56,243	62,451
<u>7.38</u>	<u>4.45</u>	<u>5.33</u>	<u>4.37</u>	<u>6.09</u>	<u>5.65</u>
\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279
-	-	-	-	-	-
<u>407.61</u>	<u>245.42</u>	<u>294.41</u>	<u>241.32</u>	<u>336.02</u>	<u>311.70</u>
\$ 211,391	\$ 204,250	\$ 197,354	\$ 190,695	\$ 184,269	\$ 178,062
29,122	36,263	43,158	49,817	56,243	62,451
<u>7.25</u>	<u>4.37</u>	<u>5.24</u>	<u>4.29</u>	<u>5.98</u>	<u>5.55</u>

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Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 16

December 31, 2014

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,864	1	2.60%
Pickerington Schools	Public School	1,170	2	1.63%
Anchor Hocking	Manufacturing	900	3	1.26%
Fairfield County	Government	819	4	1.14%
Lancaster City Schools	Public School	704	5	0.98%
Kroger	Retail	654	6	0.91%
Southeastern Correctional Institution	Government Jail	456	7	0.64%
City of Lancaster	Government	430	8	0.60%
Canal Winchester Schools	Public School	374	9	0.52%
NIFCO	Manufacturing	352	10	0.49%
Total		<u>7,723</u>		<u>10.77%</u>
Total Employment Within County		<u>71,700</u>		

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

December 31, 2005

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,050	1	2.97%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,164	2	1.69%
Fairfield County	Government	787	3	1.14%
Pickerington Schools	Public School	760	4	1.10%
Lancaster City Schools	Public School	716	5	1.04%
City of Lancaster	Government	467	6	0.68%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	363	7	0.52%
Ralston Foods	Manufacturer Food Products	351	8	0.51%
Canal Winchester Schools	Public School	310	9	0.45%
NIFCO	Manufacturing	283	10	0.41%
Total		<u>7,251</u>		<u>10.51%</u>
Total Employment Within County		<u>69,000</u>		

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

Note: The nationwide stores do not disclose employee figures for local businesses (example: Walmart, 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)
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
2005	138,420 a	4,289,635,800	30,990	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 2004 through 2007 and the Fairfield County Auditor's Office for 2008 through 2013

(7) Source: United States Department of Labor - Bureau of Labor Statistics

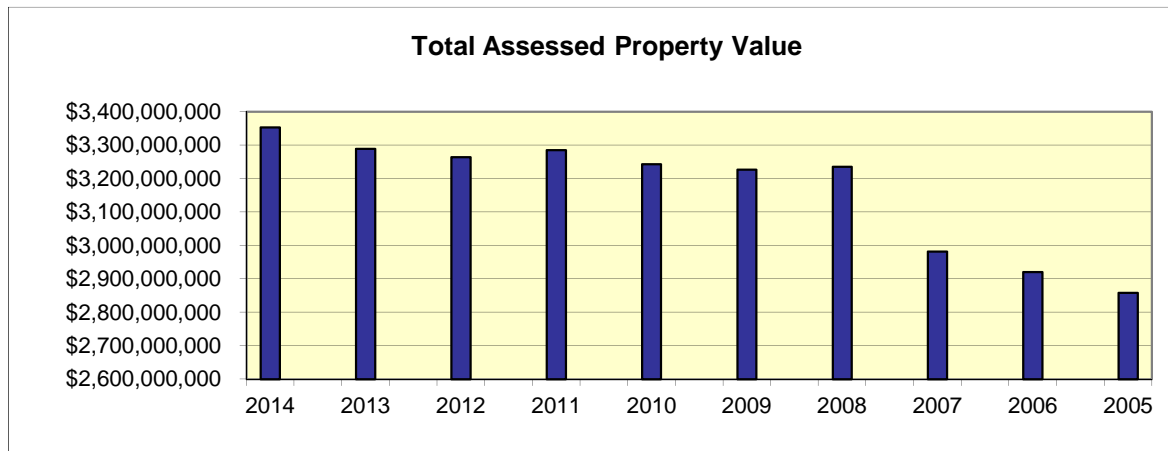
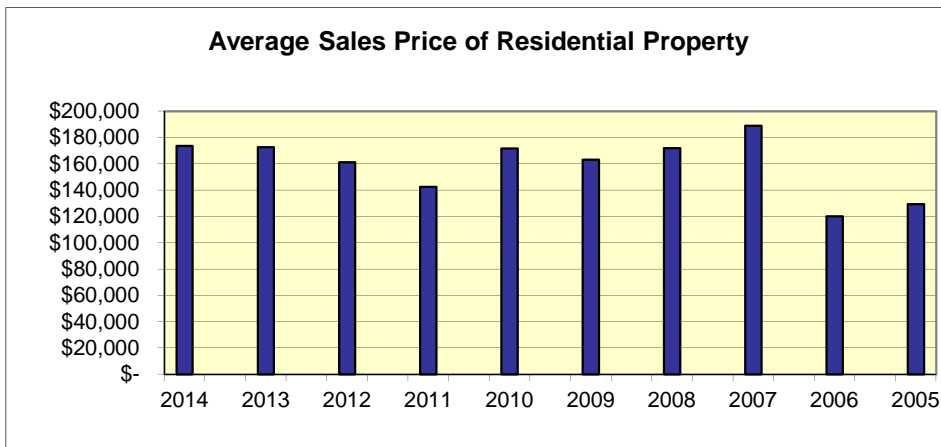


Table 17

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)
25.8% 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
20.8 b	24,118	5.30%	129,482	2,858,339,533



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	28	28	27	27	25
Auditor.....	33	33	32	30	34
Treasurer.....	8	8	9	8	7
Prosecutor.....	21	24	23	19	20
Board of Elections.....	14	14	14	13	13
Recorder.....	4	5	5	5	5
Total-Legislative and Executive.....	<u>108</u>	<u>112</u>	<u>110</u>	<u>102</u>	<u>104</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	14	15	15	15	10
Domestic Relations Court.....	10	9	9	9	10
Juvenile Court.....	16	21	21	23	23
Probate Court.....	7	6	7	6	8
Clerk of Courts.....	38	44	38	43	35
Municipal Court Clerk.....	0	0	0	0	1
Total-Judicial.....	<u>85</u>	<u>95</u>	<u>90</u>	<u>96</u>	<u>87</u>
<u>Public Safety</u>					
Emergency Management.....	3	4	3	3	4
Prosecutor-Victims of Crime.....	4	4	4	4	4
Common Pleas Court.....	8	5	5	5	10
Juvenile Court - Youth Services.....	5	9	10	10	11
Juvenile Probation.....	8	14	18	18	17
Coroner.....	5	5	4	3	3
Sheriff.....	141	142	142	133	130
Total-Public Safety.....	<u>174</u>	<u>183</u>	<u>186</u>	<u>176</u>	<u>179</u>
<u>Public Works</u>					
Engineer.....	57	57	57	57	58
Total-Public Works.....	<u>57</u>	<u>57</u>	<u>57</u>	<u>57</u>	<u>58</u>
<u>Health</u>					
Commissioners-Dog and Kennel.....	5	5	5	5	6
Developmental Disabilities.....	164	159	158	158	140
Mental Health.....	9	9	8	8	7
Total-Health.....	<u>178</u>	<u>173</u>	<u>171</u>	<u>171</u>	<u>153</u>
<u>Human Services</u>					
Veterans Services.....	13	12	13	13	14
Job and Family Services.....	183	178	178	173	183
Total-Human Services.....	<u>196</u>	<u>190</u>	<u>191</u>	<u>186</u>	<u>197</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	15	14	14	13	15
Fairfield County Water District.....	6	5	6	7	9
Total-Enterprise.....	<u>21</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>24</u>
Total Employees.....	<u>819</u>	<u>829</u>	<u>825</u>	<u>808</u>	<u>802</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 18

2009	2008	2007	2006	2005
25	25	24	23	22
35	33	32	32	31
8	8	8	8	8
21	21	20	21	18
14	20	56	20	12
5	5	6	6	6
<u>108</u>	<u>112</u>	<u>146</u>	<u>110</u>	<u>97</u>
13	16	16	16	17
9	8	8	8	8
17	20	21	17	16
7	8	8	6	7
40	44	40	40	39
0	0	0	0	1
<u>86</u>	<u>96</u>	<u>93</u>	<u>87</u>	<u>88</u>
3	3	3	2	2
4	4	3	3	3
7	5	5	5	4
15	13	8	8	8
17	17	17	17	17
3	3	3	3	3
135	140	138	130	129
<u>184</u>	<u>185</u>	<u>177</u>	<u>168</u>	<u>166</u>
62	58	58	59	59
<u>62</u>	<u>58</u>	<u>58</u>	<u>59</u>	<u>59</u>
6	6	6	7	6
138	136	134	142	139
7	9	9	10	8
<u>151</u>	<u>151</u>	<u>149</u>	<u>159</u>	<u>153</u>
14	14	14	14	14
173	222	221	211	185
<u>187</u>	<u>236</u>	<u>235</u>	<u>225</u>	<u>199</u>
15	12	13	14	15
10	11	11	11	10
<u>25</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>25</u>
<u>803</u>	<u>861</u>	<u>882</u>	<u>833</u>	<u>787</u>

Fairfield County, Ohio

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

	2014	2013	2012	2011	2010
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,158	1,235	1,299	1,533	1,558
Number of meetings.....	54	62	58	57	52
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	27,639	23,180	27,454	24,808	27,655
Number of personal property returns.....	0	0	0	0	23
Number of exempt conveyances.....	1,826	1,820	1,709	1,651	1,532
Number of non-exempt conveyances.....	2,936	4,209	2,663	2,317	2,432
Number of parcels billed.....	69,854	69,796	67,560	67,033	66,954
Prosecutor.....					
Number of criminal cases.....	1,282	1,250	1,230	1,271	541
Board of Elections.....					
Registered voters.....	97,878	96,640	106,263	103,717	102,716
Actual voters last general election.....	41,414	21,248	72,547	49,360	51,100
Percentage of registered voters that voted.....	42.31%	21.99%	68.27%	47.59%	49.75%
Recorder.....					
Number of deeds recorded.....	4,506	4,480	4,256	4,575	3,826
Number of mortgages recorded.....	5,322	6,778	6,812	5,447	5,960
Number of military discharges recorded.....	30	28	30	31	36
Buildings and Grounds.....					
Number of commissioner owned buildings.....	33	34	33	32	32
Square footage of buildings.....	451,977	454,177	430,222	421,822	421,822
Data Processing.....					
Number of users served.....	993	965	950	950	803
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	888	1,017	1,359	1,323	2,436
Number of criminal cases filed.....	497	597	568	582	701
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	277	233	253	268	266
Number of complaints for divorce.....	355	368	160	383	365
Number of complaints to determine parentage.....	165	172	200	445	214
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	357	377	463	451	480
Number of traffic ticket cases.....	675	687	797	709	806
Number of abuse/neglect/dependency cases.....	133	344	224	305	286
Probate Court.....					
Number of marriage licenses issued.....	876	825	796	877	835
Number of civil cases filed.....	58	41	27	41	56
Number of estates filed.....	520	564	583	583	534
Number of guardianships filed.....	76	53	63	61	71
Clerk of Courts.....					
Number of civil cases filed.....	888	1,017	1,359	1,323	1,591
Number of criminal cases filed.....	497	597	568	582	541
Number of foreclosure cases filed.....	454	588	838	790	963

Table 19

2009	2008	2007	2006	2005
1,571	1,389	1,358	1,280	1,311
52	52	52	52	52
27,451	28,553	25,433	25,992	26,146
20	182	341	450	534
1,675	1,858	1,988	2,030	2,236
2,338	2,626	3,162	3,706	3,991
66,850	66,816	66,372	66,621	65,890
431	454	490	479	445
104,708	106,582	98,373	96,593	93,218
39,489	72,665	31,061	55,657	40,052
37.71%	68.18%	31.57%	57.62%	42.97%
3,834	4,301	5,010	5,907	6,440
6,464	5,915	8,094	10,673	12,214
19	30	63	43	42
33	33	33	34	34
442,923	442,923	704,979	704,979	704,979
246	293	279	170	170
2,440	2,393	2,375	2,111	1,932
649	713	711	665	688
282	244	252	273	263
382	352	575	603	677
243	272	308	344	308
535	654	666	670	596
837	838	1,021	1,031	1,068
269	319	265	215	198
767	815	840	822	814
35	77	33	49	46
566	587	563	539	595
72	59	76	73	86
1,687	1,598	1,597	1,355	1,145
431	454	491	484	444
1,017	961	905	755	617

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2014	2013	2012	2011	2010
Public Safety					
Emergency Management.....					
Number of emergency responses.....	9	7	5	5	2
Coroner.....					
Number of autopsies performed.....	26	36	27	21	27
Number of cases investigated.....	294	114	114	98	102
Sheriff.....					
Prisoners booked.....	4,407	3,369	2,643	4,904	4,667
Prisoners released.....	3,195	4,779	3,301	4,861	4,667
Number of citations issued.....	4,045	2,468	1,669	1,770	1,551
Number of court security hours.....	3,120	2,080	2,080	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	107	94	55	54	52
Engineer.....					
Miles of road resurfaced.....	12	9	8	8	16
Miles of road chip and seal coated.....	28	25	26	34	38
Number of bridges replaced/improved.....	1	7	3	6	6
Number of culverts built/replaced/improved.....	31	21	21	17	9
Health					
Dog and Kennel.....					
Number of dog tags issued.....	15,709	25,308	25,558	26,144	26,136
Number of kennel tags issued.....	514	418	418	922	966
Developmental Disabilities.....					
Number of students enrolled early intervention.....	166	171	177	142	223
Number of students enrolled preschool.....	10	17	29	16	27
Number of students enrolled school age.....	35	31	26	27	32
Number served by workshop.....	252	242	229	222	175
Mental Health.....					
Client count adults.....	206	976	2,212	2,878	2,998
Client count youths.....	22	51	989	1,295	1,157
Human Services					
Veterans Services.....					
Number of clients served financially.....	460	349	514	529	623
Amount of benefits paid.....	\$466,164	\$240,794	\$105,614	\$376,717	\$422,380
Number of clients transported.....	1,253	1,278	1,248	1,385	1,424
Job and Family Services.....					
Average client count-food stamps.....	18,777	19,362	19,439	18,688	18,736
Medicaid caseload.....	32,416	25,453	18,734	22,342	22,139
Monthly average client count-worknet.....	1,250	1,629	2,495	2,792	2,320
Average client count-day care.....	987	1,734	1,006	1,466	1,702
Children's Services.....					
Monthly average child custody.....	174	176	169	179	145
Adoption finalizations.....	18	21	21	20	12
Total inquiries.....	4,660	4,409	4,842	4,946	4,960
Child Support Enforcement Agency.....					
Open child support cases.....	9,095	8,961	9,275	9,239	9,587
IV-D cases with support orders.....	8,572	8,225	8,329	7,778	7,444
Percentage collected.....	68.93%	68.88%	69.88%	69.71%	69.93%

(Continued)

Table 19

2009	2008	2007	2006	2005
4	12	9	6	8
41	19	24	16	9
86	93	78	77	59
4,534	4,473	4,156	4,318	4,197
4,507	4,405	4,209	4,240	4,169
910	1,620	893	1,078	1,291
2,080	2,080	2,080	2,080	2,080
48	47	54	71	91
13	11	5	8	5
39	37	23	33	24
6	3	4	6	5
19	23	27	26	55
25,296	25,414	24,251	23,406	21,320
888	1,015	669	935	525
212	103	102	88	95
23	23	19	22	21
32	37	32	35	24
197	197	225	186	176
2,806	1,683	1,663	2,563	2,563
1,088	739	604	1,214	1,157
526	705	541	558	589
\$430,381	\$458,391	\$373,356	\$349,102	\$345,236
1,143	1,544	1,248	1,297	1,023
16,077	11,022	9,765	9,506	8,094
20,339	17,148	15,980	15,809	15,633
2,752	2,027	1,480	1,491	141
1,497	1,438	1,311	1,155	830
146	182	217	190	165
21	37	26	29	31
5,197	5,043	4,410	3,785	3,446
9,551	8,345	8,828	8,306	8,415
7,810	6,680	6,486	7,757	5,858
69.93%	71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

	2014	2013	2012	2011	2010
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,240,000	2,226,000	2,043,780	2,713,000	2,188,000
Customer accounts.....	6,065	5,967	5,967	5,943	5,942
Water.....					
Average daily water treated (MGD).....	1,880,000	1,410,000	1,485,000	1,405,140	1,790,000
Customer accounts.....	5,409	5,232	5,232	5,203	5,239

Source: Fairfield County Departments

(Continued)

Table 19

2009	2008	2007	2006	2005
2,073,000	2,315,000	2,310,000	2,390,000	2,209,000
5,910	5,901	5,870	5,847	5,770
1,782,000	1,663,000	1,744,800	1,560,820	1,600,000
5,154	5,132	5,095	5,073	4,998

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2014	2013	2012	2011	2010	2009
<u>General Government -Legislative and Executive</u>						
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
<u>General Government -Judicial</u>						
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	609
Administrative office space title (square feet).....	305	305	305	305	305	319
<u>Public Safety</u>						
Emergency Management.....						
Number of emergency response vehicles.....	5	5	4	4	4	4
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	1	1
Sheriff-Main Jail.....						
Jail capacity.....	26	26	26	26	26	26
Number of cruisers.....	36	39	39	39	39	39
Sheriff-MSMJ.....						
Jail capacity.....	61	61	61	61	61	61

Table 20

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</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
2	2	2	2
1	1	1	1
1	1	1	1
529	476	504	666
284	236	249	233
4	3	3	3
2	2	2	2
26	26	26	26
38	34	41	40
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2014	2013	2012	2011	2010	2009
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	363.33	362.021	362.021	362.021	361.661	361.97
Number of vehicles.....	64	64	61	61	56	57
Health						
Dog and Kennel.....						
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	4	4	4	4	4
Board of Developmental Disabilities.....						
Number of busses.....	2	2	2	2	4	5
Number of schools.....	1	1	1	1	1	1
Number of workshops.....	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	52,398
Workforce Development.....						
Number of vehicles.....	1	1	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	15	14	15	15	15	13
Child Support Enforcement Agency.....						
Number of vehicles.....	1	0	0	0	0	0
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	778,694	778,694	778,694	778,694	770,757	770,757
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	623,983	623,983	623,983	623,983	623,983	623,983

Source: Fairfield County Departments

(Continued)

Table 20

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
1	1	1	1
362.35	362.35	362.76	359.40
53	56	58	60
10,224	10,224	10,224	10,224
432	432	432	432
4	4	5	4
5	5	10	12
1	1	1	1
1	1	1	1
1	1	1	1
1,937	1,937	1,937	1,937
5	6	6	5
52,398	52,398	52,398	52,398
1	1	1	1
13	14	12	14
0	0	2	2
5	5	5	5
759,618	756,025	742,012	742,012
2	2	2	2
606,420	600,753	587,570	585,766

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Dave Yost • Auditor of State

FAIRFIELD COUNTY FINANCIAL CONDITION

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 23, 2015