

Dave Yost • Auditor of State

FAIRFIELD COUNTY
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FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF 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	10.555	n/a	\$ -	\$ 1,614
<i>Cash Assistance</i>				
National School Lunch Program		n/a	-	19,200
Total Nutrition Cluster			-	20,814
Child Nutrition Discretionary Grants	10.579	n/a	-	5,785
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster)	10.561	G-1617-11-5507	-	572,845
Total U.S. Department of Agriculture			-	599,444
<u>U.S. DEPARTMENT OF COMMERCE</u>				
Economic Adjustment Assistance (Economic Development Cluster)	11.307		-	579,983
Total U.S. Department of Commerce			-	579,983
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Development Services Agency</i>				
Community Development Block Grant / State's Program	14.228	B-F-14-1AV-1	-	139,304
		B-F-15-1AV-1	-	410,663
		B-C-14-1AV-1	65,289	204,891
Total Community Development Block Grant Program			65,289	754,858
HOME Investment Partnerships Program	14.239	B-C-14-1AV-2	34,017	34,467
Total U.S. Department of Housing & Urban Development			99,306	789,325
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Supervised Visitation, Safe Havens for Children	16.527		-	3,686
Harold Rogers Prescription Drug Monitoring Program	16.754		5,250	20,339
Second Chance Act Reentry Initiative	16.812		-	146,590
<i>Passed Through Ohio Attorney General:</i>				
Crime Victim Assistance	16.575	2015-VOCA-19812229	-	151,047
		2017-VOCA-43553827	-	54,663
Total Crime Victim Assistance			-	205,710
<i>Passed Through City of Lancaster:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-DJ-BX-0650	-	5,394
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant Program		2014-JG-C01-6975	-	3,549
		2015-JG-C01-6975	-	14,046
		2014-JG-A01-6286	-	2,040
		2015-JG-A01-6286	-	46,770
Total Edward Byrne Memorial Justice Assistance Grant Program:			-	71,799
Total U.S. Department of Justice			5,250	448,124

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Workforce Innovation Opportunity Act Area 20:</i>				
Workforce Investment Act (WIA) Cluster:				
WIA Adult Program	17.258	7323	\$ -	\$ 4,611
Adult Administration			-	195,609
Adult			-	200,220
Total WIA Adult Program			-	
WIA Youth Activities	17.259	7323	-	1,134
Youth Activities Administration			-	177,104
Youth			-	178,238
Total WIA Youth Activities			-	
WIA Dislocated Workers Formula Grants	17.278	7323	-	4,227
Dislocated Worker Administration			-	86,179
Dislocated Worker			-	90,406
Total WIA Dislocated Workers Formula Grants			-	468,864
Total Workforce Investment Act Cluster			-	
Total U.S. Department of Labor			-	468,864
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Airport Improvement Program	20.106		-	234,563
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster	20.205	PID 83299	-	32,601
		PID 84881	-	536,167
		PID 84882	-	519,445
		PID 99371	-	-
		PID 100416	-	25,632
		PID 101586	-	13,600
		PID 88405	-	22,773
Total Highway Planning and Construction Cluster			-	1,150,218
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0429-14-01-00	-	2,608
		HM-HMP-0502-15-01-00	-	9,400
			-	12,008
Total U.S. Department Transportation			-	1,396,789
<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	84.027	n/a	-	27,106
Special Education_Preschool Grants	84.173	n/a	-	15,791
Total Special Education Cluster			-	42,897
<i>Passed Through Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	02310021HG0716	119,535	134,814
		02310021HG0817	34,829	46,258
Total Special Education - Grants for Infants and Families			154,364	181,072
Total U.S. Department of Education			154,364	223,969

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Child Support Enforcement Demonstrations and Special Projects	93.601		\$ -	\$ 70,295
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	31-6400066	-	19,764
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5507	-	198,905
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Promoting Safe and Stable Families		31-6400066	-	26,356
Total Promoting Safe and Stable Families			-	225,261
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1617-11-5507	-	1,976,441
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Child Support Enforcement	93.563	G-1617-11-5507	-	1,351,093
Child Care and Development Block Grant Program (CCDF Cluster)	93.575	G-1617-11-5507	-	170,373
Community-Based Child Abuse Prevention Grants	93.590	G-1617-11-5507	-	1,898
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5507	-	118,304
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Stephanie Tubbs Jones Child Welfare Services Program		31-6400066	-	1,281
Total Stephanie Tubbs Jones Child Welfare Services Program			-	119,585
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Foster Care_Title IV-E	93.658	G-1415-06-0201	-	433,910
		G-1617-06-0345	-	336,847
		G-1617-11-5507	-	718,686
Total Foster Care_Title IV-E			-	1,489,443
Adoption Assistance	93.659	G-1617-11-5507	-	833,272
Social Services Block Grant	93.667	G-1617-11-5507	-	665,014
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant		56164	-	80,245
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Social Services Block Grant		31-6400066	90,245	90,245
Total Social Services Block Grant			90,245	835,504
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1617-11-5507	-	45,784
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant funded with PPHF	93.758	02310024IP0215	-	400
		02310024IP0316	-	71,950
			-	72,350

(Continued)

FAIRFIELD COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
Medical Assistance Program (Medicaid Cluster)	93.778	G-1617-11-5507	\$ -	\$ 1,642,471
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medical Assistance Program		56164	-	459,788
Total Medical Assistance Program (Medicaid Cluster)			-	2,102,259
<i>Passed Through Ohio Mental Health and Addiction Services (OhioMHAS):</i>				
Block Grants for Community Mental Health Services	93.958	31-6400066	152,680	152,680
Block Grants for Prevention and Treatment of Substance Abuse	93.959	31-6400066	103,970	103,970
Total U.S. Department of Health and Human Services			346,895	9,569,972
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	-	56,135
		EMC-2016-EP-00003-S01	-	45,592
Total Emergency Management Performance Grants Program			-	101,727
Homeland Security Grant Program	97.067	EMW-2014-SS-00101-S01	-	6,551
Total U.S. Department of Homeland Security			-	108,278
Total Expenditures of Federal Awards			\$ 605,815	\$ 14,184,748

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fairfield County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - FOOD DONATION PROGRAM

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

NOTE F - LOAN PROGRAMS WITH CONTINUING COMPLIANCE REQUIREMENTS

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

FAIRFIELD COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

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

The loans are collateralized by mortgages on the business. The federal loan program listed subsequently is administered directly by the County, and balances and transactions relating to this program are included in the County's basic financial statements. Loans outstanding at the beginning of the year, loans made and loan payments during the year plus administrative expenses totaling \$579,983 are included in the federal expenditures presented in the Schedule. The balance of the loan outstanding at December 31, 2016 consist of:

CFDA Number	Program/Cluster Name	Outstanding Balance at December 31, 2016
11.307	Economic Adjustment Assistance Program	\$514,950

NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs within the County. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. Loans repaid, including interest, are used to make additional loans to new businesses. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the business. Activity in the CDBG revolving loan fund during 2016 is as follows:

Beginning Loans Receivable Balance as of January 1, 2016	\$ 46,626
New Loans Made	100,000
Loan Principal Payments	(45,198)
Ending Loans Receivable Balance as of December 31, 2015	\$ 101,428
<hr/>	
Cash Balance on Hand in the Revolving Loan Fund as of December 31, 2015	\$ 43,829
Administrative Costs Expended During 2016	90,029

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2016, none are deemed to be uncollectible.

NOTE H - MATCHING REQUIREMENTS

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

FAIRFIELD COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

NOTE I - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2016, the County made allowable transfers of \$37,233 from the Child Care and Development Block Grant (93.575) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$170,373 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 Development Block Grant program during fiscal year 2016 and the amount transferred to the TANF program.

Child Care and Development Block Grant	\$ 207,606
Transfer to Temporary Assistance for Needy Families	<u>(37,233)</u>
Total Child Care and Development Block Grant	<u>\$ 170,373</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, 2016, 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, 2017. Our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. 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 opinions 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 an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2016-001.

County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2017



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

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Fairfield County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Fairfield County's major federal programs for the year ended December 31, 2016. The Summary of Auditor's Results in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Fairfield County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County (the County) as of and for the year ended December 31, 2016, 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, 2017, wherein we noted our report refers to other auditors who audited the financial statements of Fairfield Industries, Inc., as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 23, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

August 17, 2017

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FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR §200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	State Administrative Matching Grants for the Supplemental Nutrition Assistance – SNAP Cluster (CFDA 10.561); Community Development Block Grant (CFDA 14.228); Highway Planning & Construction Cluster (CFDA 20.205); Child Support Enforcement (CFDA 93.563); Foster Care_Title IV-E (CFDA 93.658); and Adoption Assistance (CFDA 93.659)
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR §200.515
DECEMBER 31, 2016
(Continued)

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

FINDING NUMBER 2016-001

Finding for Recovery - Repaid Under Audit

Each year, as required by **Ohio Rev. Code §325.12**, the County Prosecutor receives an allotment of funds from the County's general fund to use to support the furtherance of justice (FOJ). The County Prosecutor has established a policy over the use of these funds stating, "All expenditures out of the FOJ account shall be accompanied by an invoice or receipts (and memorandum if necessary) that clearly sets forth the purpose of the expenditure and the cost required." All expenditures from the FOJ account are manually drafted and signed by the County Prosecutor.

In review of the Furtherance of Justice Expenditures issued by the County Prosecutor in 2016, we identified on August 2, 2016, a check to Gregg Marx was issued in the amount of \$23 for travel reimbursement of 42 miles. Our review of the supporting documentation indicated the travel to and from a crime scene was only 21 miles; therefore, Mr. Marx was over-reimbursed \$11.

In addition, we noted on October 4, 2016, the Fairfield County Prosecutor issued a check to Ms. Keri Collin for reimbursement of expenses incurred during an out-of-state conference in the amount of \$1,409. Ms. Collin received payment for both mileage and fuel costs for the same travel occurrence. The mileage reimbursement rate was set to include fuel costs as well. Ms. Collin received an additional \$47 in fuel reimbursements.

Also, on September 20, 2016, the Fairfield County Prosecutor issued a check to Ms. Lisa Long for reimbursement of expenses incurred during an out-of-state conference. This reimbursement included a refund for the purchase of an alcoholic beverage totaling \$4.

Governmental entities, without regard to the specific nature, may not expend public monies unless they are spent for a proper public purpose. *State ex re. McClure v. Hagerman*, 155 Ohio St. 320 (1951), provides that government expenditures should serve a public purpose. In *McClure*, the Ohio Supreme Court offered the following guidelines to determine a public purchase: (1) Whether the expenditure is for or promotes the public health, safety, morals or general welfare; (2) Whether the primary objective is to promote a public purpose, although it may incidentally advance a private interest; (3) If there has been a prospective legislative determination of a proper public purchase. The use of public funds for the purchase and individual consumption of alcoholic beverages is improper and does not serve a proper public purpose.

In accordance with the foregoing facts and pursuant to **Ohio Rev. Code §117.28**, a Finding for Recovery for public monies illegal expended is hereby issued against Lisa Long for \$4, Keri Collin for \$47, and Gregg Marx for \$11 and in favor of the County Prosecutor Furtherance of Justice Fund.

On April 24, 2017, \$47 was repaid in full by Keri Collin; on May 1, 2017, \$4 was repaid in full by Lisa Long; and on May 4, 2017, \$11 was repaid in full by Gregg Marx. All money was deposited into the County's General Fund.

Official's Response:

Upon being notified of this finding, current management made timely efforts to see that the funds were repaid. Applicable policies are being reviewed and updated to guard against future infractions of this nature.

FAIRFIELD COUNTY
SCHEDULE OF FINDINGS
2 CFR §200.515
DECEMBER 31, 2016
(Continued)

3. FINDINGS FOR FEDERAL AWARDS

None

FAIRFIELD COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016**

Finding Number	Finding Summary	Status	Additional Information
2015-001	Safeguarding Assets - Material Weakness	Corrective action taken and fully corrected	
2015-002	Finding for Recovery - ORC 117.28	Not corrected	<p>The criminal case is still open and monies have not been remitted to date.</p> <p>The planned corrective action is to collect upon the judgment entry, which is recorded with the Fairfield County Clerk of Courts.</p> <p>There were court costs assessed as well, and one payment was made although not against the finding for recovery.</p> <p>The County is in the process of collecting upon the judgment entry. Communication about payment responsibility was sent August 2017.</p> <p>Additional information about the court case is available if desired by contacting the Fairfield County Prosecutor.</p> <p>The County Prosecutor classifies the status of the amount owed to the County as actively being collected.</p>

FAIRFIELD COUNTY

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	Upon being notified of this finding, Fairfield County Prosecutor Kyle Witt and current management made timely efforts to see that the funds were repaid. Applicable policies are being reviewed and updated to guard against future infractions of this nature.	December 31, 2017	Kyle Witt

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Fairfield County, Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2016

Issued by Jon A. Slater, Jr.

Fairfield County Auditor

About the Cover – Fairfield County Logo

The Fairfield County logo was designed by Martin Baker Design of Lancaster, Ohio, who worked with a small work group consisting of Fairfield County employees dedicated to County branding. Martin Baker Design, established in 2001, provides great design solutions for a variety of businesses in addition to photography, web design, and multimedia projects.

The logo of Fairfield County reflects how the public entity and many of its stakeholders are here to serve, connect, and protect. The multiple sectors and economic diversity of the County are represented. The thirteen rays of sunshine represent the thirteen townships, while the two bands represent the two cities, Lancaster, the County seat, and Pickerington. The agriculture sector is reflected in the fields on each side of the logo. The center structure evokes Rock Mill, a popular destination, which is Ohio's oldest and largest gristmill built in 1824, completely renovated along with construction of the waterwheel during 2012. The structure to the left of Rock Mill represents Fairfield Medical Center, a major employer and thriving representative of the health sector. The structure to the right of Rock Mill represents the Fairfield County Courthouse, a historical landmark, constructed of locally quarried stone, completed in 1872. The logo is used in multiple communication pieces to help establish branding for Fairfield County, such as letterhead, folders, and with the new County flag to be placed at the Ohio Statehouse. The County received positive feedback for the logo's modern and recognizable approach.

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

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

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

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2016



Prepared and Issued by the Fairfield County Auditor's Office

JON A. SLATER, JR.

County Auditor

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

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Fairfield County, Ohio

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Introductory Section



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

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2016. 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, 2016, are fairly presented in conformity with generally accepted accounting principles. The independent auditor's report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

Management's Discussion and Analysis

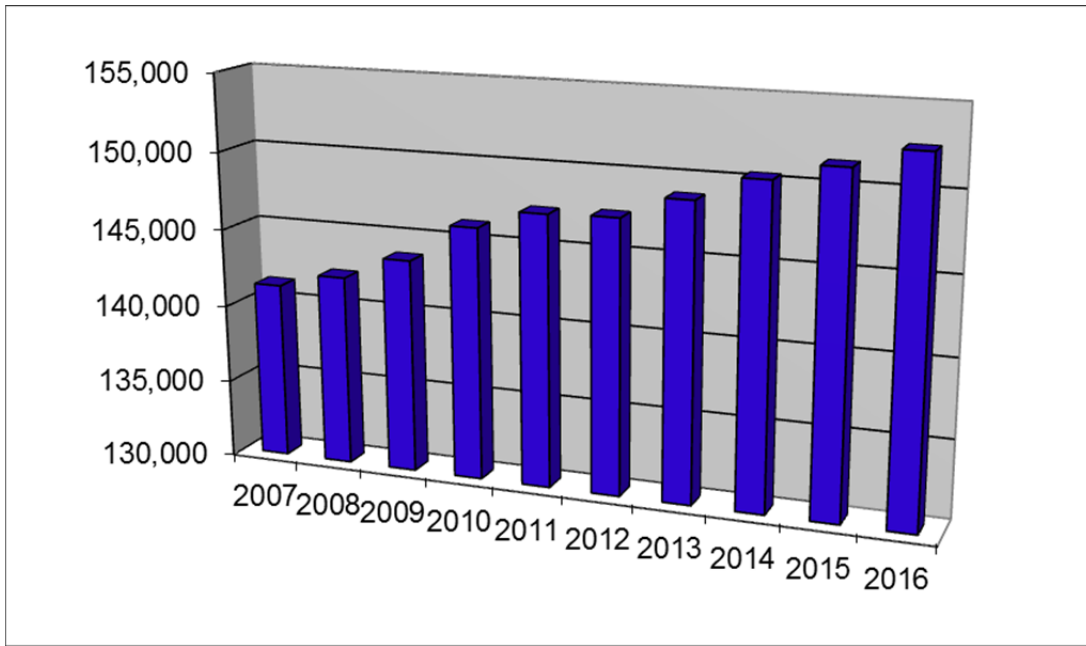
Generally Accepted Accounting Principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the management's discussion and analysis (MD&A). This letter of transmittal should be read in conjunction with the MD&A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

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

PROFILE OF THE GOVERNMENT

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and three cities. According to population estimates, 152,597 people reside within the County's 506 square miles, an increase of 0.8 percent for the year and an increase of 8.0 percent in the last ten years. The City of Lancaster, the County seat, has an estimated 39,848 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 xii.

Although the County Auditor serves as fiscal agent for the Fairfield Department of Health, Fairfield County Soil and Water Conservation District, Fairfield County Regional Planning Commission, Fairfield County Historical Parks Commission, Fairfield County Family, Adult and Children’s First Council, Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, and the Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board, the County is acting solely in a custodial capacity. The County also serves as fiscal agent of the Fairfield County Transportation Improvement District, an immaterial component unit of the County. These funds are presented as agency funds. A complete discussion of the County’s reporting entity is provided in Note 1 to the basic financial statements.

The County employs 853 persons who provide citizens with a wide range of services including the following: human and social services; health and community assistance services; civil and criminal justice system services; road, bridge, and building maintenance; water and sewer utility services; and general and administrative support services.

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

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

BUSINESS INCENTIVES AND CREATING ECONOMIC DEVELOPMENT

Note 26 titled "Tax Abatement Disclosures" are a requirement in our CAFR based upon GASB Statement No. 77. This footnote disclosure focuses on lost tax dollars and the cost to government entities. The following will reveal the benefits derived from offering business incentives.

Fairfield County allows tax incentives under the Enterprise Zone program. All County business incentives start the tax abatement process with the County Board of Commissioners determining whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies the criteria as stated in Note 26. As specified by the Ohio Revised Code, all agreements must be approved by the local political unit having jurisdiction (municipality or township) and by the Fairfield County Board of Commissioners. A cost/benefit analysis is performed before making a decision on the tax abatement request. A copy of all approved tax exemption agreements shall be sent to the Ohio Department of Taxation, the Ohio Department of Development, and the Fairfield County Auditor within fifteen days.

Due to the insignificant impact the Enterprise Zone tax abatement program has on the overall effect of any increases the County receives in property taxes, the County does not budget for these programs.

The Fairfield County Real Estate Appraisal department under the County Fiscal Officer, assigns taxable values to new or improved commercial property and investments in machinery, equipment, and inventory. These new or improvement valuations and investments are used in conjunction with an agreement between the County and the business to establish the dollar amount of abated valuation associated with the new construction and/or improvements and investments in personal property.

Monitoring Incentives

As required by statute, the Tax Incentive Review Council (TIRC) was established and is comprised of three members appointed by the Fairfield County Board of Commissioners; two members appointed by the chief executive, with the concurrence of the legislative authority, of each participating municipality; two members appointed by the board of trustees of each participating township; the Fairfield County Auditor or his designee; and a member of the board of education of each school district located within the Enterprise Zone. The Enterprise Zone Manager shall be an ex-officio non-voting member of the TIRC. The Fairfield County Auditor or his or her designee is the chairperson of the TIRC.

The TIRC conducts annual monitoring for compliance with all agreements in effect within the Enterprise Zone. Such annual compliance reviews determine if the terms of each agreement are being complied with and any recommendations are made regarding each agreement to the Board of Commissioners, and to the chief executive and legislative authority of the township or municipality to which the agreement applies. The Board of Commissioners may take any action necessary to obtain compliance with the agreement, and upon recommendation of the TIRC and the local political jurisdiction to which an

agreement applies, may reduce the amount of tax exemptions or terminate the tax exemption agreement. The overall economic benefit of these tax abatements are immediate when increasing jobs in the geographical area (municipalities and townships) the business is located and expanding the business base and investment within Fairfield County.

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.

The City of Lancaster continues to lead the county in investment. Lancaster City School District (District) completed the construction of the new Tallmadge Elementary school in time for the 2016-2017 school year and Medill Elementary later in 2016. The new elementary schools include state-of-the-art labs and spaces to encourage small-group learning. The District plans to construct two new junior high schools out of general fund dollars in the near future.

Fairfield Medical Center (FMC) broke ground on a new \$31 million dollar off-campus health and wellness complex at 2401 North Columbus Street near the River View Surgery Center during fourth quarter of 2016. The complex, which will be adjacent to the surgery center, will offer emergency, health and wellness, diagnostic, rehabilitative, laboratory and women's services, as well as a retail pharmacy and childcare. The 85,000 square-foot complex will look like the FMC's surgical tower that opened last year at the FMC's main campus.

The City of Lancaster Department of Transportation continues to improve road surfaces in conjunction with the City of Lancaster's ten year street improvement plan which is in its third year. The ten year street improvement and ten year surface transportation program project plans will work together to allow the City of Lancaster to maintain the street and bridge repairs or replacements. Funding for these street and bridge projects come from the passage of a ten year three mill property tax levy first collected in 2014.

The Lancaster downtown has thrived in building successes. The City of Lancaster invested \$11 million in renovations of the existing Columbian building, in downtown Lancaster, to house Municipal Court operations. The newly relocated Municipal Court opened in April 2016. The three-story building includes a courtroom and office for three judges. Also located in the building are the clerk of court, city prosecutor, court administrators, and the probation department.

Chipotle opened its first burger, fries, and fast food restaurant, Tasty Made, in October 2016, employing four full-time and fifteen part-time positions. Crazy 4 Popcorn, a family owned and operated business opened in December 2016. The business sells a multitude of fresh and flavorful popcorn. The Wool Exchange, an old-school barbershop offering a variety of services, including classic cuts, modern cuts, and razor and beard work, opened July 2016.

Wild Ginger Asian Bistro restaurant, a fusion of fine Chinese, Thai, and Japanese food, opened February 2016. The Keller Market House, a non-profit, community oriented marketplace in historic downtown Lancaster opened in July 2016. The marketplace features a variety of items, including produce, meat, coffee, milk, eggs, cheese, butter, and baked goods. The market allows for customers convenient access to local, fresh foods while supporting the local food economy through giving farmers and producers a year-round outlet for their products. Future plans are to include a café as well as take away foods. In addition, a rentable commercial kitchen, along with the opportunity to sell at the market, will provide an incubation environment for entrepreneurs to test new ideas and products without a large investment in equipment and retail space.

Construction of a \$2.4 million, 50,400 square-foot building with pre-cast concrete walls and 28 foot ceilings situated on 6.6 acres of land in Rock Mill Industrial Park was completed during mid-year 2016. The completion of the building has resulted in increases in industrial site visits and leads increased dramatically. In 2015, 35 leads generated five visits and in 2016, there were 44 leads and 15 site visits.

The County is preparing for robust manufacturing opportunities by the City of Lancaster starting the process in 2016 of rezoning the “Ruble” farm to Industrial Heaving zoning. The Ruble site is 122 acres located adjacent to U.S. 33, fully served with utility infrastructure and hosts a pre-94 Community Reinvestment Area agreement providing 15 year 100 percent tax abatement on improvements. It is the largest shovel ready industrial site in the County. The City of Lancaster is also increasing manufacturing opportunities with Certified Sites. The City of Lancaster is one of the very first cities in Ohio to have two certified sites: Rock Mill Industrial Park is Austin-Ady Certified and the Lancaster Colony 206-acre site is American Electric Power certified. In 2016, Ohio rolled out its own certification program called Ohio Onsite. The City of Lancaster submitted Rock Mill, Lancaster Colony, and the Ruble property into this certification process.

The year 2016 was busy for the City of Pickerington with nearly \$27 million in commercial investment in the community.

In July 2016, the Violet Township Fire Department demolished the building that housed Fire Station 591. In its place will be a \$5 million state of the art facility for the firefighters and the community. The project is expected to be complete in February 2018.

In August 2016, renovations began on the former Pickerington Creamery for the City of Pickerington's first brewery and taproom. Combustion Brewery and Taproom produces and serves a wide variety of fresh craft beer. The brewery opened in mid-spring 2017 employing four full-time and thirteen part-time employees.

The State Route (SR) 256 Corridor was a hub of economic activity in 2016. The City of Pickerington completed its construction improvements on SR 256 from I-70 to Diley Road. The SR 256 paving project added a third southbound lane to SR 256 between SR 204 and Refugee Road, a third northbound lane to SR 256 at SR 204, upgraded traffic signals to include mast arms, signal back plates, large street names, and additional lighting, and other improvements to the heavily trafficked road.

The Picktown Beverage store was purchased and demolished by NorthStar Properties during the fall of 2016. In its place, will be an 8,858 square foot multi-tenant plaza. The Shoppes at Turnberry, also purchased by Northstar Properties, received \$500,000 in exterior renovations. The Shoppes at Pickerington are expected to be complete in the summer 2017.

Red Robin Gourmet Burgers and Brews, a Colorado-based casual high-end dining restaurant, began renovating the former Uno's Pizzeria site in 2016 and began serving in February 2017.

Zettler Hardware, a family business rooted in tradition and a staple in the Columbus community since 1844, began construction on its nearly 24,000 square foot space in May 2016. The hardware store provides the latest advancements in hardware and home improvements. Zettler Hardware opened in January 2017.

In May 2016, Spectrum Retirement Communities broke ground on their Sycamore Creek Senior Living facility near the corner of Hill and Diley Roads in the City of Pickerington. This facility will house 132 maintenance-free apartments with a variety of floor plans. Sycamore Creek Senior Living will begin welcoming guests in November, 2017.

The \$49 million Village of Carroll interchange opened near the end of 2016. The project includes three new traffic light intersections, four new bridge structures, new lighting, and retaining walls. After the completion of this project, there is only one traffic signal left on U.S. 33 within Fairfield County. The land

surrounding the new Village of Carroll interchange has a great opportunity to be developed and has seen interest.

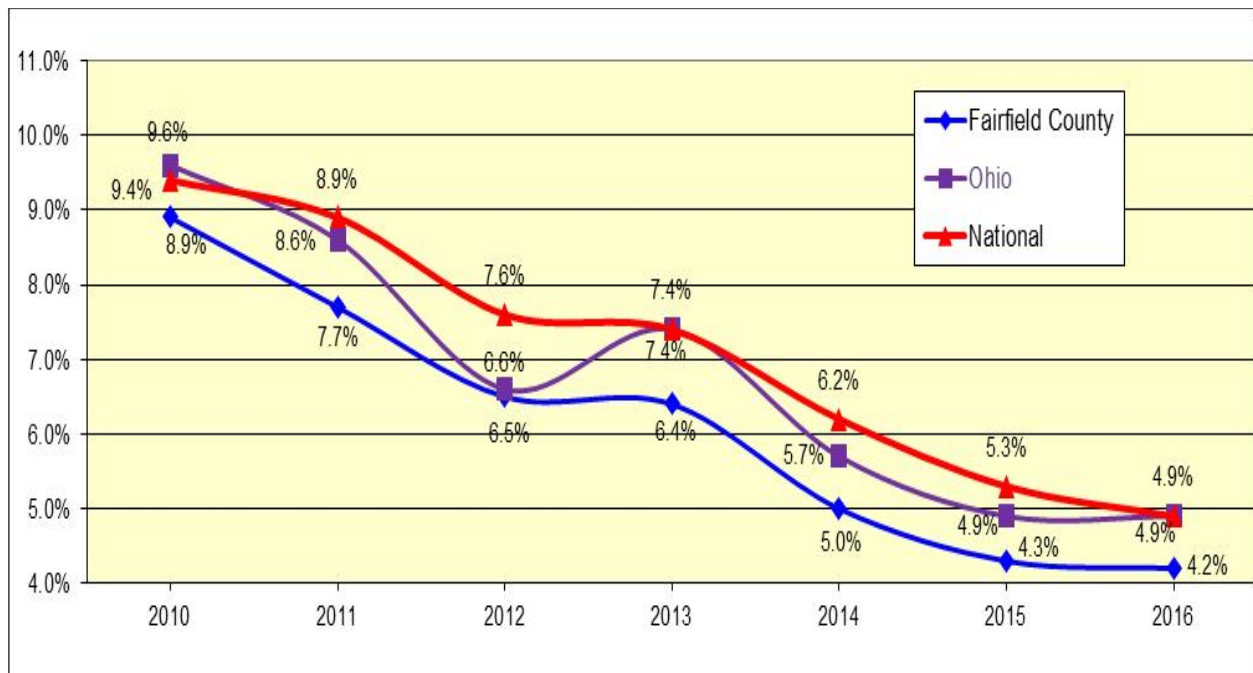
Construction on the first phase of the Buckeye Lake dam, the design and construction of the embankment stability berm and cut-off wall, was completed in 2016. The water levels were raised for the 2017 boating season which will help local businesses recover from the economic injury disaster status it received because of the potential failure of the dam. The Buckeye Lake 2036 team was created to focus on a 20 year vision for the area to make it a premier tourist destination.

While approximately 68 percent of Ohio's 88 counties experienced negative population growth in 2016, Fairfield County's population grew to 152,597, an increase of 1,189 people, ranking it sixth in population growth from 2015 to 2016 in the State of Ohio.

Fairfield County is one of only ten counties in Ohio with an annual growth rate of more than 2.3 percent between 2010 and 2016. Fairfield County's growth rate of 4.4 percent is the fifth highest among Ohio's 88 counties. Delaware County in Central Ohio leads the State in annual population growth with a 12.2 percent average between 2010 and 2016.

At 4.2 percent, Fairfield County's 2016 unemployment rate is lower than the 4.3 percent annual rate in 2015. The County's rate is lower than the State and national averages of 4.9.

**Unemployment Rates for 2010-2016
(Not seasonally adjusted)**



Long-Term Financial Planning

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

The Board of County Commissioners is committed to maintaining a minimum unassigned fund balance in the General Fund equal to no less than two months of General Fund revenues or expenditures. The minimum fund balance is to protect against cash flow shortfalls related to timing of project revenue receipts and to maintain a budget stabilization commitment. This level of fund balance will help ensure the continued operation of government, provision of services to residents, and provide funding as needed for capital improvements. In addition, the County Commissioners create a five year budget plan for the General Fund. This fiscal stability is vital to maintain the credit worthiness of the County. To help maintain fiscal stability, the Commissioners set strict budgetary guidelines for spending. For 2017, a few departments received increases for other operating expenses and an additional allocation was allowed for a department to meet County needs. Small pay increases for all employees and increases in elected official salaries and related fringe benefits in accordance with Ohio statute were allowed. 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.

The construction of the new public safety facility is on schedule and on budget with an anticipated opening in late June 2017. 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. The 384 bed public safety facility is being financed with the issuance of \$29.5 million in general obligation bonds issued in January 2015 and \$9.5 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. 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 and current cash balances are sufficient to fund current year expenditures without the use of one-time revenue sources. One-time revenue sources may be used for one-time expenditures, such as capital projects. County agencies and departments are encouraged to maximize the use of State and federal revenues to help preserve general revenues for other needs.

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

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

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

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

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

Major Initiatives

The Fairfield County Economic Development Department (Department) works to administer, design, and implement plans and programs to stimulate the economy. The Department's major areas of work include new business attraction, business retention and expansion, and small business development.

The Department administers four programs related to economic development. The **Revolving Loan Fund** (RLF) can provide gap financing to existing small business or business startups when a private lender is unable or unwilling to assume all the risk. The Fairfield County RLF, established in 1992, is designed to provide low-interest, fixed-rate financing to encourage job creation and retention in Fairfield County. The RLF has access to two separate pools of money: the Economic Development Administration Revolving Loan Fund (EDA RLF) and the State of Ohio Community Development Block Grant Revolving Loan Fund (CDBG RLF). The EDA RLF will assist any business in Fairfield County regardless of location whereas the CDBG RLF cannot make loans to any business in the City of Lancaster as the City is a recipient of State of Ohio CDBG dollars in other forms. Since program inception, more than \$4 million has been loaned to support 91 projects, resulting in a total investment in the County of more than \$26 million.

The year 2016 was the Fairfield County Revolving Loan Fund's most active year to date. In total, five new loans and \$365,000 were granted to local area businesses that are transforming the economy and bringing needed services into Fairfield County. Two of the loans were in the medical sector, two in the services sector, and one in the brewery/winery category. Twenty six new full-time jobs and 35 new part-time jobs were documented as a direct result of RLF loans in 2016. Additionally, four full-time jobs were retained within the County as a result of an RLF loan.

Projects included:

- Bruce Chiropractic – a new business in downtown Lancaster that specializes in back care with pregnancy.
- Frobartino Properties – which opened its new OB/GYN & Associates office in Lancaster.
- Combustion Brewery – a new brewery in the Old Village of Pickerington that officials hope will become the centerpiece for development in the historic downtown.
- Ride the Bus and Fix the Bus – both related to the expanding Fun Bus operation in Lancaster. This regional transportation company received loans to build a new terminal and storage garage for its bus fleet.

Each RLF loan recipient has a two-year window from the closing of the loan to create or retain the jobs required by EDA and CDBG guidelines (for every \$25,000 borrowed one full-time equivalent job must be created). Seven of the 13 (54 percent) loans in the RLF portfolio have been closed for at least two years and are required to document the creation of jobs. All have either met or exceeded their job creation obligations and provided new job opportunities for the residents of Fairfield County.

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 annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations.

As of December 31, 2016, two Enterprise Zone agreements were active representing more than \$4.1 million and total retained and new payroll of \$6,669,000. The two agreements have created 13 employment positions and retained 156 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. Its goals responsibilities include business retention and attraction through marketing and outreach efforts, advocacy for improvements to the business atmosphere in the County, and workforce development. Business attraction adds economic strength to the County by creating good paying jobs for its residents. Alliance investors include the County, three cities, one township, one improvement corporation, and 17 private businesses. Since its inception, the Alliance has helped bring in more than \$276 million in investments with 51 projects and the creation of 3,435 jobs.

The Alliance focuses on business attraction by targeting the food processing industry. Alliance team members attend conferences with targeted leads in order to meet with site selectors and company representatives. It also created marketing materials targeting that industry. The Alliance continues to push for transportation projects to aide in development in areas of the County. From a workforce development standpoint, the Alliance hosted its first ever Manufacturing Day programs. These events partnered with area schools and introduced manufacturing to junior high school STEM students so they could see the types of careers they could have in Fairfield County.

During 2016, the Fairfield County Land Reutilization Corporation expended a portion of the Neighborhood Initiative Program reimbursable grant awarded in 2016. The Neighborhood Initiative Program is a program of the Ohio Hardest Hit Fund Project. The funds are being used to stabilize property values by removing and greening vacant and blighted properties in targeted areas in an effort to prevent future foreclosures for existing homeowners. The acquisition process of the Neighborhood Initiative Program award began in late 2014 and will continue throughout 2018. During 2016, 15 properties were acquired with six being demolished and four to be demolished in 2017. One property acquired in 2015 with a house was donated to Habitat for Humanity. Two vacant lots were sold for the cost of acquisition and closing costs.

Fairfield County was awarded a \$693,000 Community Development Grant (CDBG) grant during 2016 from the Ohio Development Services Agency, Office of Community Development. The CDBG assists local governmental entities with community and economic development activities and provide technical assistance in connection with community and economic development programs. The grant funds were used for rehabilitation and paving of village streets, drainage and street improvements, new walking path and parking lot, new water lines, construction of sidewalks, new tornado sirens, and implementation of a standard fair housing program.

During 2016, the Fairfield County Airport spent more than \$1 million in upgrades and projects through local and grant funding. More grant funds were available for projects than in previous years since fuel tax on aviation fuel is now used for airport projects through the Ohio Department of Transportation Office of Aviation. Projects included a wildlife mitigation survey, refurbishing the terminal's roof, installation of a precision approach path indicator, resurfacing of the runway, runway lighting, storm water and vegetation management plan, and resurfacing of parking lot.

In April 2016, the County purchased a building at 240 Baldwin Drive for a records center. The building is a 33,000 square foot steel framed and masonry warehouse-type building along with truck docks and office space. Most recently, the County rented storage space at two facilities and continues to use multiple basements and rooms for storage. The purchase of the \$487,673 property is sourced from surplus monies from the Clerk of Court's Certificate of Title Administration department and from current appropriations within the General Fund.

In June 2016, the County received a \$402,685 grant from the Ohio Department of Job and Family Services to implement anti-poverty programs in Fairfield County through the Healthier Buckeye Council. As a leading non-profit agency serving low-income families in Fairfield County, Lancaster-Fairfield Community Action will implement programming for activities associated with the grant. The goal is to provide low-income individuals support to achieve long-lasting financial self-sufficiency, negate high-risk behaviors including substance abuse, overcome barriers, set and achieve educational goals, enter the workforce and/or complete workforce training, and meet personal goals for success.

Fairfield County along with city, village, and township agencies, as well as the general public, continue to derive benefits from the Ohio Statewide Imagery Program. Through the County Auditor's Geographical Information Systems department, the third year of a five year plan with Woolpert Incorporated was completed for new digital orthophotography at 12" pixel resolution. Digital orthophotography provides all of the visual content of a photograph while being as accurate as a map for measurements. These qualities allow for accurate distance measurements, area calculations, determination of feature shape, direction calculations, and determination of coordinates at a given location. Digital orthophotography is an essential basemap layer for the County Auditor's Geographic Information System.

The County continues to realize savings from the implementation of a \$3 million comprehensive energy conservation project at nine County-owned buildings in 2014. The project has generated savings of \$105,953 for calendar year 2016. As a result of the energy conservation project, two of the County buildings, the Government Services Building and the Agricultural Center, earned the Environmental Protection Agency Energy Star Award for 2016. This designation means the buildings are more energy efficient than similar buildings across the nation. The buildings use at least 35 percent less energy and generate at least 35 percent fewer greenhouse gas emissions. The applications were submitted for the designation by Dynamix Energy.

The County's state-of-the-art financial management information system, MUNIS, continues to provide management with additional opportunities for effectively using County resources, eliminating redundancies, and enhancing customer service while increasing fiscal accountability and controls. During 2016, Tyler Content Manager (TCM) was implemented. TCM is the document management interface for MUNIS and allows for administering, protecting images, and retrieving a wide range of documents. TCM replaced the need to warehouse physical documents related to accounts payable processing.

In July 2016, Fairfield County's Economic Development assumed fiscal and administrative responsibility of the Workforce Innovation and Opportunity Act (WIOA) for Ohio's Area 20. Area 20 is comprised of Fairfield, Pickaway, Hocking, Ross, and Vinton counties. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.

In February 2016, the County was featured in an article in Business In Focus magazine. This magazine is distributed to more than 350,000 subscribers across North America. The article highlighted how Fairfield County is growing and provides skilled labor and top-notch school districts. The County also offers multiple centers for shopping, dining, and entertainment as well as multiple art festivals. These lifestyle advantages combined with affordable land, creates a winning combination for future growth.

In December 2016, the Fairfield County Court of Common Pleas' Drug Court received certification from the Ohio Supreme Court's Commission on Specialized Dockets. This certification allows for more available grant funding and opportunities for future growth. Specialized dockets such as the drug recovery court are dedicated to specific types of offenses or offenders. They hold offenders accountable while addressing underlying causes of behavior. Participants are held accountable through periodic drug or alcohol testing, counseling reports, court hearings, graduated sanctions, and rehabilitative services.

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, 2015. This was the 27th 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 2015 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the 15th consecutive year the County has received this prestigious award.

Acknowledgments

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

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

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

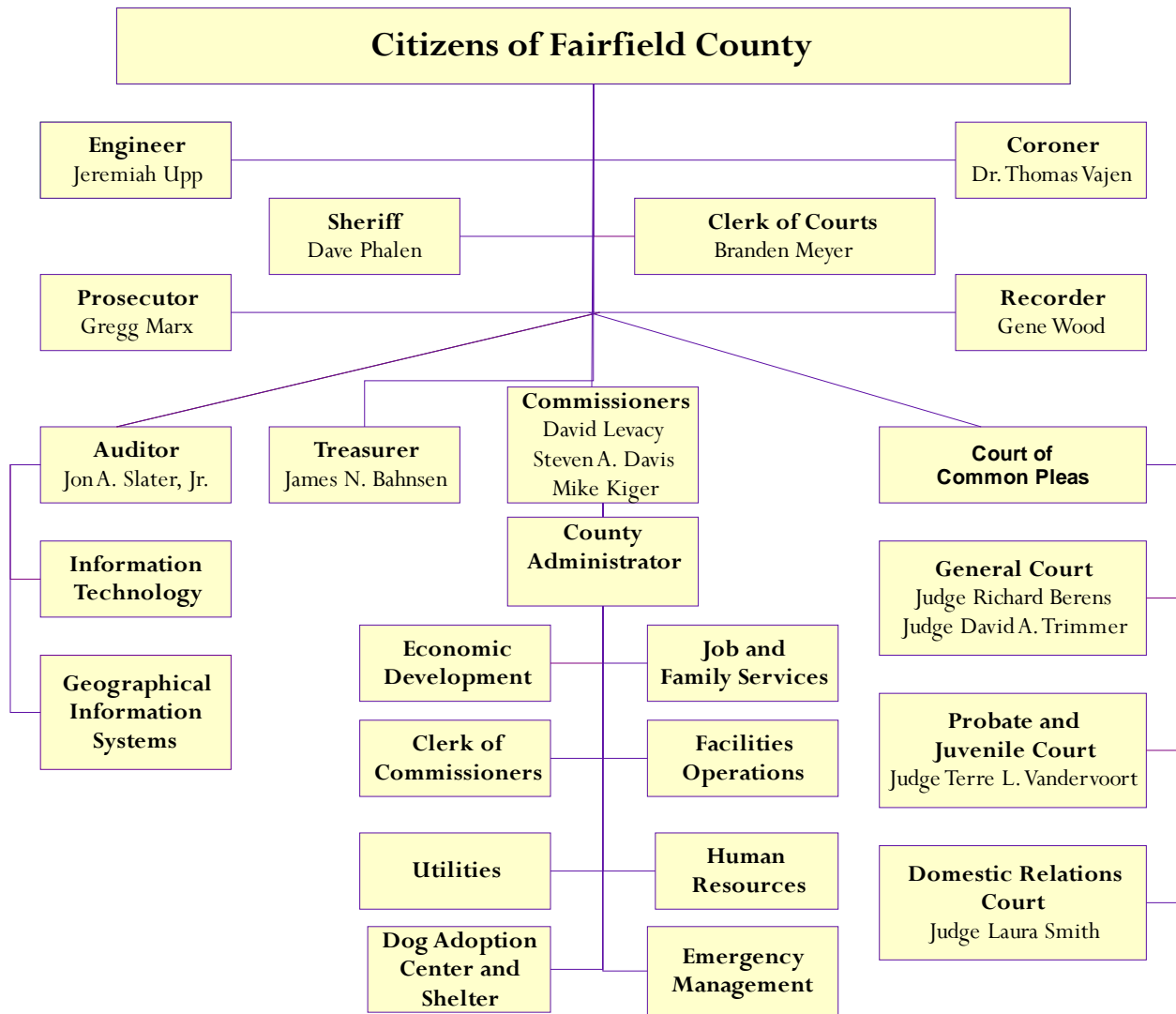
Respectfully submitted,



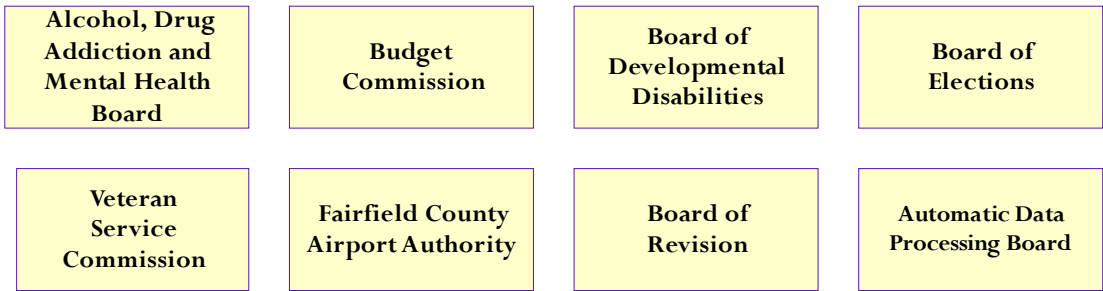
Jon A. Slater, Jr.

June 23, 2017

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2016



Ex Officio and Appointed Boards



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2016

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	Rick Szabrak
Information Technology, Administrator.....	Randy Carter
Geographical Information Systems, Administrator	David Burgei
Dog Adoption Center and Shelter, Warden.....	Todd McCullough
Emergency Management, Director.....	Jon Kochis
Board of Elections, Director	Susan L. Bloom
Utilities, Director	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director	Rhonda Myers
Board of Developmental Disabilities, Superintendent	John Pekar
Veteran Service Commission, Director	Park Russell
Fairfield County Airport Authority, President	Glenn Burns



Government Finance Officers Association

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

Presented to

**Fairfield County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

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

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, 2016, 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 0.22 percent, 1.76 percent, and 5.03 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Fairfield Industries, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Fairfield Industries, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

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

www.ohioauditor.gov

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Fairfield County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Services, Motor Vehicle, and Developmental Disabilities 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 and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2017, 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 "Y" and "O".

Dave Yost
Auditor of State
Columbus, Ohio

June 23, 2017

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Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(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, 2016. 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 2016 are as follows:

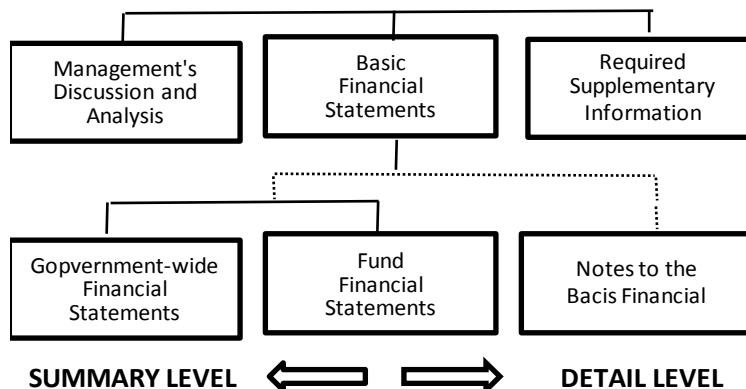
- The assets and deferred outflows of resources of Fairfield County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2016, by \$262,888,873 net position. Of this amount, \$7,163,381 was the unrestricted net position portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net position increased by 2.5 percent, or \$6,388,208 from the total net position at the beginning of the year 2016.
- At the end of the current year, the County's governmental activities reported total net position of \$212,205,577 an increase of \$3,279,218 from the prior year. Of this amount, (\$1,197,021) is unrestricted.
- At the end of the current year, fund balance for the General Fund was \$18,913,871 which represents a 7.1 percent increase from the prior year, and represents 49.2 percent of total General Fund expenditures.
- Fairfield County's total bonds, long-term loans, and capital leases decreased by \$3,858,857 or 5.9 percent, during the current year.
- Net pension liability increased \$16,946,655 or 48.8 percent during the year.

Overview of the Financial Statements

This annual report consists of management's discussion and analysis, basic financial statements, including the accompanying notes to the basic financial statements, required supplementary information, 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, 2016
 (Unaudited)

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

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

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

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

Figure 2				
Major Features of Fairfield County's Government-wide and Fund Financial Statements				
	Government-wide Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and the County's component unit	The activities of the County that are not proprietary or fiduciary, such as general government, public safety, public works, health, human services, urban redevelopment and housing, transportation, intergovernmental, capital outlay, and debt service	Activities the County operates similar to private businesses, such as the sewer, water, airport fuel operations, and internal service	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 • Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual 	<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, 2016
(Unaudited)

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

Government-wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

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.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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
- Jail Facility Fund

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 26 through 37 of this report.

Proprietary Funds —The County maintains two types of proprietary funds: enterprise and internal service funds. The enterprise funds account for 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 internal service fund accounts for claims and liabilities relating to the County's self-insurance limited risk health program that began January 1, 2017. The proprietary fund financial statements can be found on pages 38 through 42 of this report.

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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 43 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 46 through 105 of this report.

Government-wide Financial Analysis

During 2016, as shown in the table below, the combined net position of the County's primary government increased \$6,388,208 or 2.5 percent. Net position reported for governmental activities increased \$3,279,218 or 1.6 percent and business-type activities increased \$3,108,990 or 6.5 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, 2016, with comparatives as of December 31, 2015

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
<u>Assets:</u>						
Current and Other Noncurrent Assets	\$ 132,538,030	\$ 147,075,451	\$ 15,821,821	\$ 16,775,532	\$ 148,359,851	\$ 163,850,983
Capital Assets	200,726,077	177,232,235	55,773,644	53,257,724	256,499,721	230,489,959
Total Assets	<u>333,264,107</u>	<u>324,307,686</u>	<u>71,595,465</u>	<u>70,033,256</u>	<u>404,859,572</u>	<u>394,340,942</u>
<u>Deferred Outflows of Resources:</u>						
Deferred Charge on Refunding	629,550	737,044	904,033	1,027,995	1,533,583	1,765,039
Pension	19,926,823	6,097,158	438,700	132,440	20,365,523	6,229,598
Total Deferred Outflows of Resources	<u>20,556,373</u>	<u>6,834,202</u>	<u>1,342,733</u>	<u>1,160,435</u>	<u>21,899,106</u>	<u>7,994,637</u>
<u>Liabilities:</u>						
Current and Other Liabilities	12,804,313	8,026,978	1,028,448	1,001,914	13,832,761	9,028,892
Long-Term Liabilities:						
Due Within One Year	4,340,150	4,306,199	1,791,429	1,786,958	6,131,579	6,093,157
Net Pension Liability	50,597,822	34,014,515	1,089,668	726,320	51,687,490	34,740,835
Other Amounts Due In More Than One Year	40,946,593	43,149,054	18,324,303	20,091,433	59,270,896	63,240,487
Total Liabilities	<u>108,688,878</u>	<u>89,496,746</u>	<u>22,233,848</u>	<u>23,606,625</u>	<u>130,922,726</u>	<u>113,103,371</u>
<u>Deferred Inflows of Resources:</u>						
Property Taxes	31,989,098	32,029,185	-	-	31,989,098	32,029,185
Pension	936,927	689,598	21,054	12,760	957,981	702,358
Total Deferred Inflows of Resources	<u>32,926,025</u>	<u>32,718,783</u>	<u>21,054</u>	<u>12,760</u>	<u>32,947,079</u>	<u>32,731,543</u>
<u>Net Position:</u>						
Net Investment in Capital Assets	164,493,791	162,414,457	39,342,206	36,395,196	203,835,997	198,809,653
Restricted	48,908,807	45,403,049	2,980,688	3,877,584	51,889,495	49,280,633
Unrestricted (Deficit)	(1,197,021)	1,108,853	8,360,402	7,301,526	7,163,381	8,410,379
Total Net Position	<u>\$ 212,205,577</u>	<u>\$ 208,926,359</u>	<u>\$ 50,683,296</u>	<u>\$ 47,574,306</u>	<u>\$ 262,888,873</u>	<u>\$ 256,500,665</u>

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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2016 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

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

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

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

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At December 31, 2016, 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 \$203,835,997. 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 \$10,518,630. For governmental activities, the \$14,537,421 decrease in current and other noncurrent assets is primarily due to decreases in cash and cash equivalents, intergovernmental receivable, and prepaid items. Overall, cash and cash equivalents decreased \$11,247,814 primarily due to the spending down of bond proceeds for the construction of the new jail facility. The jail facility cash balances decreased in the amount of \$17,981,493. Those decreases in cash and cash equivalents due to the jail construction were offset by increases in the amount of \$4,869,397 in the area of developmental disabilities due to the collection of a new property tax levy passed in 2015 which began collections in 2016 at 1.85 mills per \$1,000 of assessed values. Cash and cash equivalents was also offset by increases in legislative and executive, judicial, public safety, public works, health, and human services due to increases in price of doing business. Intergovernmental receivables decreased \$2,008,313 due to decreases in funding from federal and State grant sources. Prepaid items decreased \$779,322 mainly due to no prepayment of the January, 2017 health insurance as the County switched to self-funded for health and prescription insurance effective January 1, 2017. On the Statement of Net Position and the Statement of Activities, the Internal Service Fund is combined with governmental activities. Increases in liabilities for governmental activities are due primarily to increases in contracts payable and net pension liability which were offset by a decrease in long-term liabilities due in more than one year. Contracts payable increased due to construction related to the County Jail Facility. The net pension liability increase represents the County's proportionate share of the OPERS and STRS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. The decrease in long-term liabilities due in more than one year are primarily due to payment of general obligation bonds during the year.

Deferred outflows increased \$13,722,171 primarily due to an increase in the difference between projected and actual earnings on investments related to the County's net pension liability for OPERS and STRS.

The \$953,711 decrease in business type activities current and other noncurrent assets is primarily due to a decrease in cash and cash equivalents of \$1,016,944 and an increase in accounts receivable of \$154,038. The decrease in cash and cash equivalents is primarily due to the payment of general obligation bonds during the year and increases in construction in progress activity which was offset by revenues exceeding expenses for the business type activities. The increase in accounts receivable is due to an increase in customer sewer and water charges billed in 2016 which were not collected by year's end. The decrease in liabilities is mainly due to a decrease in overall outstanding debt which was offset by an increase in net pension liability. The net pension liability increase represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

The increase in capital assets for governmental type activities was due primarily to the County Jail Facility construction and the purchase and receipt of donations of vehicles. This increase in capital asset additions was offset by current year's depreciation. The increase in business type activities was primarily due to capital contributions from developers in the form of sewer and water lines and an increase in construction in progress for various water and sewer construction projects which was offset by current year's depreciation.

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Restricted net position was \$51,889,495 and unrestricted net position was \$7,163,381. 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 following table shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2016, and a comparative analysis with the year ended December 31, 2015.

Primary Government - Statement of Activities
For the year ended December 31, 2016, with comparatives for the year ended December 31, 2015

	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for Services	\$ 20,832,341	\$ 19,134,681	\$ 7,331,168	\$ 6,923,962	\$ 28,163,509	\$ 26,058,643
Operating Grants, Contributions, and Interest	30,741,390	32,988,798	-	-	30,741,390	32,988,798
Capital Grants, Contributions, and Interest	2,317,334	1,460,605	2,440,850	1,447,029	4,758,184	2,907,634
Total Program Revenues	53,891,065	53,584,084	9,772,018	8,370,991	63,663,083	61,955,075
General Revenues:						
Property Taxes	30,756,269	24,064,461	-	-	30,756,269	24,064,461
Permissive Real						
Property Transfer Taxes	2,015,276	1,889,871	-	-	2,015,276	1,889,871
Lodging Taxes	223,961	210,804	-	-	223,961	210,804
Sales Taxes	21,196,300	20,987,311	-	-	21,196,300	20,987,311
Intergovernmental	4,030,433	4,150,472	-	-	4,030,433	4,150,472
Unrestricted Interest	467,370	845,906	8,066	2,963	475,436	848,869
Unrestricted Contributions	200	38,071	-	-	200	38,071
Gain on Sale of Capital Assets	-	-	-	5,267	-	5,267
Other	1,102,121	996,526	18,794	20,841	1,120,915	1,017,367
Total General Revenues	59,791,930	53,183,422	26,860	29,071	59,818,790	53,212,493
Total Revenues.....	113,682,995	106,767,506	9,798,878	8,400,062	123,481,873	115,167,568
Expenses:						
General Government:						
Legislative and Executive	15,506,679	13,675,852	-	-	15,506,679	13,675,852
Intergovernmental	1,927,937	1,890,535	-	-	1,927,937	1,890,535
Judicial	7,499,166	6,633,915	-	-	7,499,166	6,633,915
Public Safety	19,063,913	18,203,146	-	-	19,063,913	18,203,146
Intergovernmental	287,873	115,426	-	-	287,873	115,426
Public Works	12,777,181	11,090,804	-	-	12,777,181	11,090,804
Health	23,757,315	22,489,901	-	-	23,757,315	22,489,901
Human Services	26,632,756	24,695,755	-	-	26,632,756	24,695,755
Urban Redevelopment and Housing	389,390	207,241	-	-	389,390	207,241
Intergovernmental	550,295	305,800	-	-	550,295	305,800
Transportation	483,836	420,936	-	-	483,836	420,936
Interest and Fiscal Charges	1,527,436	1,490,379	-	-	1,527,436	1,490,379
Sewer System	-	-	3,488,370	3,263,146	3,488,370	3,263,146
Water System	-	-	2,905,427	2,962,655	2,905,427	2,962,655
Airport Fuel Operations	-	-	296,091	358,770	296,091	358,770
Total Expenses.....	110,403,777	101,219,690	6,689,888	6,584,571	117,093,665	107,804,261
Increase in Net Position	3,279,218	5,547,816	3,108,990	1,815,491	6,388,208	7,363,307
Net Position - Beginning of Year.....	208,926,359	203,378,543	47,574,306	45,758,815	256,500,665	249,137,358
Net Position - End of Year.....	\$212,205,577	\$208,926,359	\$ 50,683,296	\$ 47,574,306	\$262,888,873	\$ 256,500,665

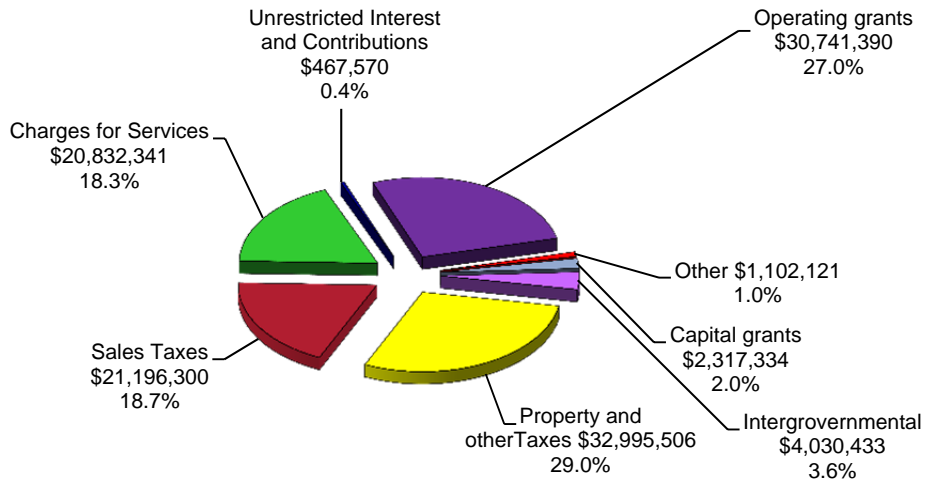
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Governmental Activities

Operating grants, capital grants, contributions, and restricted interest accounted for 29.1 percent of total governmental revenues, with taxes providing 47.7 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 2016 were \$33,058,724. The decrease in operating grants, contributions, and interest is due mainly to the County receiving less State and federal grants used for human services and health programs in the amount of \$7,608,412 and \$1,793,339 in 2015, as compared to \$6,851,047 and \$1,681,063 in 2016, respectively. Property, permissive real property transfer, and lodging taxes revenues were \$32,995,506 (29.0 percent of total governmental revenues) while sales taxes were \$21,196,300 (18.7 percent of total governmental revenues). Taxes, restricted grants, restricted contributions, and restricted interest combined together, provided 76.8 percent of the County's total governmental revenues. Permissive real property transfer taxes increased from the prior year due to an increase in the number of real property and manufactured home conveyances. Sales taxes increased due to improvement in the economy.

The County received \$20,832,341 or 18.3 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 comprised \$26,632,756 or 24.1 percent of total expenses. The County's health services activities accounted for \$23,757,315 or 21.5 percent of total expenses. The human services and health services expenses increased primarily due to the recognition of the net pension liability and the 2016 increase in the County's proportionate share which largely affects these expense lines due to the large number of employees located in these service areas. This increase was offset by an increase in charges for services.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$56,512,712.

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**Program Expenses and Net Costs of Governmental Activities, by Program
For the Year Ended December 31, 2016**

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	\$ 15,506,679	\$ 6,948,472	44.81%	6.29%
Intergovernmental	1,927,937	1,927,937	100.00%	1.75%
Judicial	7,499,166	5,404,670	72.07%	4.90%
Public safety	19,063,913	14,767,616	77.46%	13.38%
Intergovernmental	287,873	32,803	11.39%	0.03%
Public works	12,777,181	3,233,831	25.31%	2.93%
Health	23,757,315	13,714,808	57.73%	12.42%
Human services	26,632,756	9,442,549	35.45%	8.55%
Urban redevelopment and housing	389,390	(734,972)	(188.75%)	(0.67%)
Intergovernmental	550,295	550,295	100.00%	0.50%
Transportation	483,836	(302,733)	(62.57%)	(0.27%)
Interest and fiscal charges	1,527,436	1,527,436	100.00%	1.38%
Total expenses	<u>\$ 110,403,777</u>	<u>\$ 56,512,712</u>		<u>51.19%</u>

Business-type Activities

The net position for business-type activities increased from 2015 by 6.5 percent. The increase is mainly attributed to the revenues exceeding expenses. Expenses have remained fairly consistent in 2015 and 2016. The major revenue source was charges for services in the amount of \$7,331,168.

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, 2016, the County's governmental funds reported combined ending fund balances of \$73,771,808, a decrease of \$16,691,197 in comparison with the prior year balances. The primary reason for the decrease in fund balances is due to the jail construction and the decrease in bond proceeds available at year-end. \$5,694,626 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 restrictions, see Note 2 Section S and Note 25 to the basic financial statements.

General Fund

The General Fund is the primary operating fund of the County. At the end of 2016, unassigned fund balance was \$6,893,414 while total fund balance was \$18,913,871. 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 17.9 percent to total General Fund expenditures, while total fund balance represents 49.2 percent of General Fund expenditures.

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The fund balance of the County's General Fund increased by \$1,255,871 during the current fiscal year compared to a \$1,441,537 decrease in the prior year. Key factors in this increase in fund balance are as follows:

- Total General Fund revenues increased approximately \$1,223,942 from the prior year while General Fund expenditures increased \$2,374,424 from the prior year. The largest increases in revenues were in sales 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 fees charged for public safety services, recorder fees, election expense fees, and reimbursement from Secretary of State for Board of Election expenses. The largest increases in expenditures were to legislative and executive and public safety. The increase in legislative and executive is primarily due to increases in contractual services and capital outlay in information technology; increase in capital outlay in maintenance, and contractual services in human resources. Economic development, information technology, board of elections, maintenance, human resources, and certificate of title, all experienced increases in salaries and fringe benefits for 2016 due to staffing changes and wage increases. The increase in public safety is primarily due to increase in salaries and fringe benefits in the probation, visitation center, and sheriff departments. The probation and visitation center had increases in contractual services.
- Other financing sources (uses) increased by \$3,847,890 primarily due to a decrease in transfers out of \$4,018,710. The primary reason for the decrease in transfers out is due to the General Fund contributing less to the Jail Facility fund for the construction of the new jail. The General Fund contributed \$3,400,000 during 2015 and only \$300,000 during 2016.

Other Major Governmental Funds

The fund balance of the Community Services Fund at December 31, 2016 was \$817,556 compared to prior year of (\$54,737). Revenues increased \$547,698 mainly due to an increase in charges for services from shared cost contracts which was offset by a decrease in intergovernmental revenues from State and federal grants. Expenditures decreased by \$726,019 which is a direct result of decreases in State and federal funding. Other financing sources (uses) decreased \$129,860 as a result of decreases in transfers in and inception of capital lease. There was an overall net increase in fund balance in the amount of \$872,293.

The fund balance of the Motor Vehicle Fund at December 31, 2016 is \$4,328,828, an increase of \$436,279 from the prior year. The increase in fund balance is due to the net effect of revenues exceeding expenditures by \$631,300 and a net change of (\$195,021) in other financing sources (uses). The net increase of revenues exceeding expenditures is primarily due to increases in intergovernmental revenues from federal grants, permissive motor vehicle license tax, and an overall decrease in public works expenditures in the areas of material and supplies and contract services in maintaining the roadways. Other financing sources (uses) decreased from the prior year primarily due to a decrease in the sale of capital assets and a decrease in transfers out due to a decrease in required debt services payments.

The fund balance of the Developmental Disabilities Fund at year-end is \$10,864,459, an increase of \$4,890,621 or 81.9 percent, from 2015. The increase in fund balance was primarily due to revenues exceeding expenditures by \$4,890,621. The largest increase in revenue is reflected in property taxes in the amount of \$6,249,792 resulting from a property tax levy, passed in 2015, for an additional 1.85 mills per \$1,000 of assessed values. Expenditures increased by \$563,201 which was primarily in the area of salaries and fringe benefits, materials and supplies, and computer software, hardware/equipment, and software upgrades. The increase in expenditures was directly related to the passage of the new property tax levy; therefore, the County could offer more developmental disability programs.

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The fund balance of the Jail Facility fund at December 31, 2016 is \$11,825,945, a decrease of \$22,839,221 from the previous year. The decrease in fund balance was due to an increase in capital outlay expenditures in the amount of \$19,744,095 due to an increase in construction activity during 2016. The Jail Facility fund also had a decrease in transfers in from the General Fund in the amount of \$3,100,000 due to the County contributing less toward the construction of the jail.

Proprietary Funds

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, reflect an increase in net position of \$2,027,696 and \$1,064,273, respectively. The increase in the Sewer Fund can be primarily attributed to an increase in capital contributions, a slight increase in charges for services, and a slight increase in interest income. These increases were offset by decreases in interest and fiscal charges and bond issuance costs. The increase in operating expenses is due to increases in contractual services, materials and supplies, and depreciation. The increase in depreciation is the direct result of an increase in capital assets during 2016. The increase in the Water Fund is mainly due to increases in capital contributions due to an increase in tap in fees from customers which also lead to an increase in charges for services. In 2016, the Water Fund recognized an increase in interest income over 2015 in the amount of \$3,141 due to County investing and cash levels during the year. Increases were offset by decreases in interest and fiscal charges and bond issuance costs. The slight decrease in operating expenses is primarily due to a decrease in contractual services which was offset by increases in salaries, fringe benefits, and materials and supplies. Both Sewer and Water had decreases in interest and fiscal charges due to the Sewer and Water Funds paying down the outstanding debt from 2015 to 2016. Also, both the Sewer and Water Funds issued debt in 2015 which had issuance costs which did not reoccur in 2016. In 2015, contributions from developers were in the amount of \$354,276 in the Sewer Fund and \$257,099 in the Water Fund. During 2016, the contributions from developers were received in the amount of \$930,570 in the Sewer Fund and \$203,675 in the Water Fund. The Sewer Fund had a large increase in contributions due to the completion of more sewer projects by local developers.

General Fund Budgetary Highlights

The County made minimal revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a decrease from the original budget of 1.9 percent or \$936,551. The transfers out reflect the largest decreases in appropriations and were offset by an increase in appropriations in legislative and executive expenses. The \$1,113,412 decrease in transfers out was primarily due to less money being required for capital related projects in the capital projects funds which was offset by monies moved to the debt service funds for debt retirement. The increase in legislative and executive is primarily due to increases in contractual services of \$30,701 and capital outlay of \$105,473 in the information technology department, increases in personal services and fringe benefits of \$49,075 and contractual services of \$26,673 in the human resources department, increases of \$113,841 in capital outlay in the maintenance and operation department which were offset by decreases in materials and supplies of \$39,317 and contractual services of \$31,935 in the maintenance and operation department, decreases in personal services and fringe benefits of \$41,039 in the geographical information system department, and decreases in contractual services of \$22,831 in the auditor's department. All of these adjustments were due to changes in the individual department levels due to changes in 2016 departmental planning and unforeseen expenses. Actual expenditures and transfers out were less than the final budgeted expenditures and transfers out by \$3,111,829 due to general government legislative and executive of \$1,022,351, public safety of \$705,174, human services of \$352,203, judicial of \$306,336, and other of \$191,482. The County implemented some savings plans throughout the year to help save money in order to contribute to a higher fund balance for year-ended 2016 compared to year-ended 2015.

Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

The County's budgeted revenues, including other financing sources, increased slightly by 0.5 percent primarily due to increases in charges for services of \$229,000 and decreases in transfers in of \$26,313. Actual revenues, excluding other financing sources, exceeded the final budget by \$4,404,688 primarily due to charges for services, sales taxes, intergovernmental, interest, and other of \$1,546,316, \$909,897, \$782,857, \$572,332, and \$232,794, respectively. The County plans conservatively when budgeting revenues.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2016, reflects a fund balance of \$12,575,801 which is \$7,310,652 better than initially projected in the original budget.

Capital Assets and Debt Administration

Capital Assets

As of December 31, 2016, and December 31, 2015, the County had invested \$256,499,721 and \$230,489,959, net of accumulated depreciation of \$166,563,221 and \$159,167,241, respectively, in a broad range of capital assets, as shown on the following page

Capital Assets, Net of Depreciation
As of December 31, 2016, with comparatives as of December 31, 2015

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 5,546,319	\$ 5,681,262	\$ 2,237,414	\$ 2,237,414	\$ 7,783,733	\$ 7,918,676
Construction in Progress	28,932,873	5,570,472	3,748,542	1,228,951	32,681,415	6,799,423
Buildings and Improvements Improvements Other Than	23,759,992	23,981,991	12,237,443	12,916,731	35,997,435	36,898,722
Buildings	2,912,629	2,690,747	-	-	2,912,629	2,690,747
Equipment	2,830,947	2,624,051	213,151	137,573	3,044,098	2,761,624
Furniture and Fixtures	150,126	170,425	-	-	150,126	170,425
Infrastructure	134,816,610	134,946,150	37,179,171	36,593,235	171,995,781	171,539,385
Vehicles	1,776,581	1,567,137	157,923	143,820	1,934,504	1,710,957
Total Capital Assets, Net ...	<u>\$ 200,726,077</u>	<u>\$ 177,232,235</u>	<u>\$ 55,773,644</u>	<u>\$ 53,257,724</u>	<u>\$ 256,499,721</u>	<u>\$ 230,489,959</u>

The total increase in the County's capital assets, net of accumulated depreciation, for the current year were \$26,009,672 or 11.3 percent (a 13.3 percent increase for governmental activities and a 4.7 percent decrease for business-type activities). For additional information on capital assets, see Note 10 to the basic financial statements. As further detailed in Note 16 of the notes to the basic financial statements, the County had \$12,733,496 in purchase commitments.

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

As of December 31, 2016, and December 31, 2015, the County had total debt of \$61,131,525 and \$64,990,382, respectively, as shown in the table as follows.

Fairfield County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2016
 (Unaudited)

Bonds, Long-Term Loans, and Capital Leases Payable
As of December 31, 2016, with comparatives for December 31, 2015

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Special Assessment	\$ 791,045	\$ 878,676	\$ -	\$ -	\$ 791,045	\$ 878,676
Bonds.....						
General Obligation Bonds...	39,522,062	41,864,604	17,078,881	18,745,166	56,600,943	60,609,770
Recovery Zone Bonds.....	-	-	2,835,000	2,915,000	2,835,000	2,915,000
Long-Term Loans.....	500,000	-	32,091	36,369	532,091	36,369
Capital Leases.....	363,536	534,087	8,910	16,480	372,446	550,567
	<u>\$ 41,176,643</u>	<u>\$ 43,277,367</u>	<u>\$ 19,954,882</u>	<u>\$ 21,713,015</u>	<u>\$ 61,131,525</u>	<u>\$ 64,990,382</u>

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

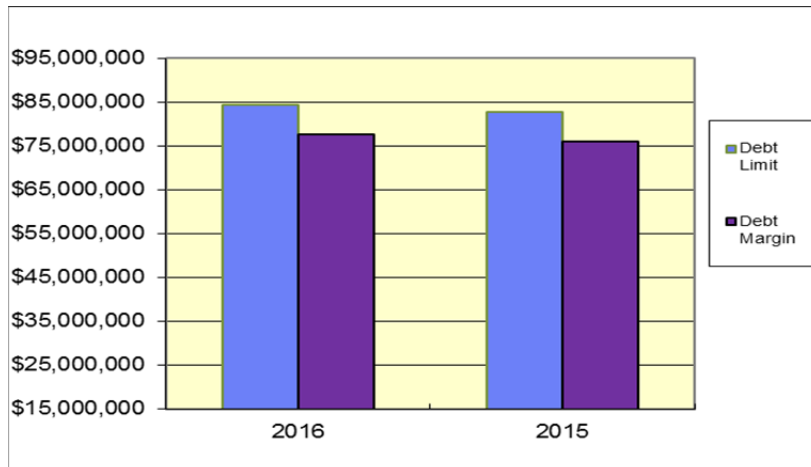
During 2016, the County repaid \$4,278 in long-term loans, paid down general obligation bonds including premiums and discounts by \$4,008,827, paid down business-type recovery zone economic development bonds by \$80,000, and paid down special assessment debt including premiums by \$87,631. The County entered into capital leases in the amount of \$16,862 and paid down capital leases by \$194,983. The total decrease in the County's debt obligations for the current year was 5.9 percent (a 4.9 percent decrease for governmental activities and a 8.1 percent decrease for business-type activities). The net pension liability under GASB 68 is also reported as a long-term obligation that has been previously disclosed within the management's discussion and analysis.

Moody's Investors Service, Inc. assigned a rating of "Aa2" to the last various purpose bonds issued by the County. 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 \$77,529,582 for 2016 and \$75,881,437 for 2015. This is the additional amount of debt the County could issue. The debt margin increased \$1,648,145 from 2015 to 2016 due to an increase in overall assessed property values from the tri-annual update which was offset by a decrease in overall debt outstanding. The County's overall legal debt limit was \$84,239,399 for 2016 and \$82,764,488 for 2015.

Legal Debt Margin



Fairfield County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

The County's total unvoted legal debt margin at December 31, 2016, is approximately \$27.6 million.

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

The economic outlook for the County continues to improve with the temporary sales tax increase of one-quarter of one percent made permanent by the County Commissioners on April 16, 2013. The County's tax base increased in 2016 to \$3.43 billion from the prior year of \$3.37 billion. Real property taxes are expected to grow slightly as the triennial update was done in 2016 and values are increasing. Sales taxes, local government, and casino revenues are expected to remain fairly constant in 2017.

The various economic factors were considered in the preparation of the County's 2016 budget and will be considered in the preparation of future budgets. With the increase in health insurance premiums of 6.2 percent facilitated by a one pay period premium holiday in April 2016, and the small increase in salary and benefits, excluding union and bargaining employees and elected officials in 2016, the Commissioners took a conservative budget approach for the General Fund in 2016 by allowing a few minimal increases for some department allocations and other operating expenses. The 2017 General Fund budget was adopted at \$45.8 million allowing an increase in health insurance premiums of 2.0 percent as a result of the County providing health and prescription benefits through a self-funded limited risk health insurance plan. Employee pay increases that were consistent with those in 2016 and increase in elected official salaries and related fringe benefits in accordance with Ohio statute were allowed. A few increases were allowed in other operating costs and an additional allocation to a department to meet county needs. No new employees are added to the departmentals' table of organization. The budget includes a set aside for the county's record and assets storage 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

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Basic Financial Statements

Fairfield County, Ohio

STATEMENT OF NET POSITION

December 31, 2016 - Primary Government

June 30, 2016 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 75,012,842	\$ 13,568,130	\$ 88,580,972	\$ -
Cash and Cash Equivalents				
in Segregated Accounts	85,633	676,951	762,584	162,596
Segregated Investments.....	-	-	-	296,265
Sales Taxes Receivable	5,731,285	-	5,731,285	-
Internal Balances.....	(19,970)	19,970	-	-
Inventory Held for Resale	-	40,355	40,355	-
Materials and Supplies Inventory	490,799	174,963	665,762	17,867
Permissive Motor Vehicle License				
Tax Receivable	132,056	-	132,056	-
Accrued Interest Receivable	131,021	51	131,072	-
Intergovernmental Receivable	12,239,708	6,294	12,246,002	-
Prepaid Items	283,255	13,272	296,527	4,727
Accounts Receivable	538,798	1,316,866	1,855,664	29,548
External Party Receivable	37,191	-	37,191	-
Lodging Taxes Receivable	47,026	-	47,026	-
Property Taxes Receivable	33,082,177	-	33,082,177	-
Loans Receivable	616,378	-	616,378	-
Notes Receivable	1,800,000	-	1,800,000	-
Special Assessments Receivable	786,856	4,969	791,825	-
Investment in Joint Venture	1,542,975	-	1,542,975	-
Capital Assets not Being Depreciated	34,479,192	5,985,956	40,465,148	-
Capital Assets Being Depreciated (Net of Accumulated depreciation)	166,246,885	49,787,688	216,034,573	22,071
Total Assets	333,264,107	71,595,465	404,859,572	533,074
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Refunding	629,550	904,033	1,533,583	-
Pension	19,926,823	438,700	20,365,523	-
Total Deferred Outflows of Resources	\$ 20,556,373	\$ 1,342,733	\$ 21,899,106	\$ -

(continued)

Fairfield County, Ohio

STATEMENT OF NET POSITION

(Continued)

December 31, 2016 - Primary Government

June 30, 2016 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
LIABILITIES				
Accrued Wages and Benefits Payable.....	\$ 2,051,580	\$ 65,581	\$ 2,117,161	\$ 20,955
Matured Compensated Absences Payable.....	125,647	-	125,647	-
Matured Capital Leases Payable.....	2,593	-	2,593	-
Matured Interest Payable.....	493	-	493	-
Intergovernmental Payable.....	1,302,979	63,768	1,366,747	-
Accounts Payable.....	2,137,359	159,603	2,296,962	20,526
External Party Payable.....	41,807	-	41,807	-
Contracts Payable.....	6,140,911	251,032	6,391,943	-
Retainage Payable.....	772,963	96,078	869,041	-
Accrued Interest Payable.....	41,979	58,840	100,819	-
Unearned Revenue.....	186,002	-	186,002	3,575
Customer Deposits Payable.....	-	333,546	333,546	-
Long-Term Liabilities:				
Due Within One Year	4,340,150	1,791,429	6,131,579	-
Net Pension Liability (See Note 12)	50,597,822	1,089,668	51,687,490	-
Other Amounts Due In More Than One Year ...	40,946,593	18,324,303	59,270,896	-
Total Liabilities	<u>108,688,878</u>	<u>22,233,848</u>	<u>130,922,726</u>	<u>45,056</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current				
Year Operations	31,989,098	-	31,989,098	-
Pension	<u>936,927</u>	<u>21,054</u>	<u>957,981</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>32,926,025</u>	<u>21,054</u>	<u>32,947,079</u>	<u>-</u>
NET POSITION				
Net Investment in Capital Assets.....	164,493,791	39,342,206	203,835,997	22,071
Restricted for:				
Capital Projects.....	583,755	2,980,688	3,564,443	-
Other Purposes.....	2,533,420	-	2,533,420	2,699
Real Estate Assessment and Delinquencies.....	6,053,571	-	6,053,571	-
Road, Bridge, and Culvert Projects.....	7,088,413	-	7,088,413	-
Ditch Maintenance.....	1,854,960	-	1,854,960	-
Developmental Disabilities.....	11,497,255	-	11,497,255	-
Mental Health.....	4,266,567	-	4,266,567	-
Children Services and Children's Trust.....	2,761,157	-	2,761,157	-
Child, Adult, and Senior Protective Services.....	5,172,635	-	5,172,635	-
Child Support Enforcement.....	1,826,987	-	1,826,987	-
Juvenile Court Services.....	1,391,931	-	1,391,931	-
Dog and Kennel Services.....	442,399	-	442,399	-
Wireless 9-1-1 Services.....	102,851	-	102,851	-
Youth Services.....	533,702	-	533,702	-
Community Development Block Grant.....	1,201,335	-	1,201,335	-
Economic Development Assistance.....	785,687	-	785,687	-
Court Computer Services.....	812,182	-	812,182	-
Unrestricted (Deficit).....	<u>(1,197,021)</u>	<u>8,360,402</u>	<u>7,163,381</u>	<u>463,248</u>
Total Net Position.....	<u>\$ 212,205,577</u>	<u>\$ 50,683,296</u>	<u>\$ 262,888,873</u>	<u>\$ 488,018</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, 2016 - Primary Government

For the Year Ended June 30, 2016 - 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	\$ 15,506,679	\$ 8,394,021	\$ 164,186	\$ -	\$ (6,948,472)
Intergovernmental	1,927,937	-	-	-	(1,927,937)
Judicial	7,499,166	838,575	1,255,921	-	(5,404,670)
Public Safety	19,063,913	2,664,604	1,631,693	-	(14,767,616)
Intergovernmental	287,873	-	255,070	-	(32,803)
Public Works	12,777,181	2,075,612	5,816,209	1,651,529	(3,233,831)
Health	23,757,315	1,496,523	8,545,984	-	(13,714,808)
Human Services	26,632,756	5,241,666	11,948,541	-	(9,442,549)
Urban Redevelopment and					
Housing	389,390	579	1,123,783	-	734,972
Intergovernmental	550,295	-	-	-	(550,295)
Transportation	483,836	120,761	3	665,805	302,733
Interest and Fiscal Charges	1,527,436	-	-	-	(1,527,436)
Total Governmental Activities	<u>110,403,777</u>	<u>20,832,341</u>	<u>30,741,390</u>	<u>2,317,334</u>	<u>(56,512,712)</u>
Business-Type Activities:					
Sewer	3,488,370	3,999,097	-	1,494,915	2,005,642
Water	2,905,427	3,018,959	-	945,935	1,059,467
Airport Fuel Operations	296,091	313,112	-	-	17,021
Total Business-Type Activities	<u>6,689,888</u>	<u>7,331,168</u>	<u>-</u>	<u>2,440,850</u>	<u>3,082,130</u>
Total Primary Government.....	<u>\$ 117,093,665</u>	<u>\$ 28,163,509</u>	<u>\$ 30,741,390</u>	<u>\$ 4,758,184</u>	<u>\$ (53,430,582)</u>
Component Unit:					
Fairfield Industries, Incorporated.....	<u>\$ 1,800,756</u>	<u>\$ 805,727</u>	<u>\$ 8,083</u>	<u>\$ -</u>	<u>\$ (986,946)</u>

(continued)

Fairfield County, Ohio

STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2016 - Primary Government

For the Year Ended June 30, 2016 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
Changes in Net Position:				
Net (Expense) Revenue	\$ (56,512,712)	\$ 3,082,130	\$ (53,430,582)	\$ (986,946)
General Revenues:				
Property Taxes Levied for:				
General Purposes	\$ 8,018,280	\$ -	\$ 8,018,280	\$ -
Public Works	1,337,916	-	1,337,916	-
Health	16,846,479	-	16,846,479	-
Human Services	4,553,594	-	4,553,594	-
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,015,276	-	2,015,276	-
Lodging Tax Levied for Public Works	223,961	-	223,961	-
Sales Taxes Levied for				
General Purposes	21,196,300	-	21,196,300	-
Grants and Entitlements not				
Restricted to Specific Programs.....	4,030,433	-	4,030,433	-
Unrestricted Interest	467,370	8,066	475,436	10,907
Unrestricted Contributions	200	-	200	-
Gain on Sale of Capital Assets	-	-	-	1,800
In-Kind Contributions	-	-	-	1,057,487
Other	1,102,121	18,794	1,120,915	-
Total General Revenues.....	59,791,930	26,860	59,818,790	1,070,194
Increase in Net Position.....	3,279,218	3,108,990	6,388,208	83,248
Net Position Beginning of Year.....	208,926,359	47,574,306	256,500,665	404,770
Net Position End of Year.....	\$ 212,205,577	\$ 50,683,296	\$ 262,888,873	\$ 488,018

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

Fairfield County, Ohio

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2016

	General Fund	Community Services Fund	Motor Vehicle Fund
ASSETS			
Equity in Pooled Cash and Cash Equivalents.....	\$ 10,478,541	\$ 781,896	\$ 3,280,695
Cash and Cash Equivalents in Segregated Accounts.....	85,633	-	-
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents.....	126,650	-	-
Receivables:			
Property Taxes	8,905,388	-	-
Lodging Taxes	-	-	-
Permissive Motor Vehicle License Tax	-	-	132,056
Sales Taxes	5,731,285	-	-
Accounts	286,032	36,473	49,179
Interfund	3,787,461	100,931	1,616
External Party	37,191	-	-
Special Assessments	-	-	-
Accrued Interest	127,980	-	-
Loans	-	-	-
Notes	1,800,000	-	-
Intergovernmental	2,392,376	477,493	2,785,626
Materials and Supplies Inventory.....	123,523	4,671	345,819
Prepaid Items.....	614,121	188,056	86,182
Total Assets.....	<u>\$ 34,496,181</u>	<u>\$ 1,589,520</u>	<u>\$ 6,681,173</u>
LIABILITIES			
Accounts Payable.....	\$ 797,073	\$ 223,518	\$ 127,578
Contracts Payable.....	9,650	-	4,984
Accrued Wages and Benefits Payable.....	918,173	353,398	175,365
Matured Compensated Absences Payable.....	69,355	11,481	7,513
Retainage Payable.....	-	-	-
Interfund Payable.....	55,025	51,968	20,572
External Party Payable.....	2,590	-	-
Intergovernmental Payable.....	716,664	124,922	61,003
Matured Interest Payable.....	91	368	-
Matured Capital Leases Payable.....	847	1,539	-
Total Liabilities.....	<u>2,569,468</u>	<u>767,194</u>	<u>397,015</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes not Levied to Finance Current Year Operations.....	8,609,803	-	-
Unavailable Revenue.....	4,403,039	4,770	1,955,330
Total Deferred Inflows of Resources.....	<u>13,012,842</u>	<u>4,770</u>	<u>1,955,330</u>
FUND BALANCES			
Nonspendable.....	4,287,882	192,727	432,001
Restricted.....	-	624,829	3,896,827
Committed.....	551,985	-	-
Assigned.....	7,180,590	-	-
Unassigned (Deficit).....	6,893,414	-	-
Total Fund Balances	<u>18,913,871</u>	<u>817,556</u>	<u>4,328,828</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 34,496,181</u>	<u>\$ 1,589,520</u>	<u>\$ 6,681,173</u>

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

Developmental Disabilities Fund	Jail Facility Fund	Nonmajor Governmental Funds	Totals
\$ 11,016,169	\$ 18,001,336	\$ 29,986,535	\$ 73,545,172
-	-	-	85,633
-	-	193,050	319,700
15,400,167	-	8,776,622	33,082,177
-	-	47,026	47,026
-	-	-	132,056
-	-	-	5,731,285
51,480	-	115,634	538,798
-	-	88,867	3,978,875
-	-	-	37,191
-	-	786,856	786,856
-	-	1,763	129,743
-	-	616,378	616,378
-	-	-	1,800,000
1,396,647	-	5,187,566	12,239,708
16,786	-	-	490,799
150,054	-	182,426	1,220,839
<u>\$ 28,031,303</u>	<u>\$ 18,001,336</u>	<u>\$ 45,982,723</u>	<u>\$ 134,782,236</u>
\$ 189,820	\$ 4,382	\$ 794,988	\$ 2,137,359
-	5,581,327	544,950	6,140,911
369,879	-	234,765	2,051,580
24,530	-	12,768	125,647
-	589,682	183,281	772,963
3,149	-	3,844,828	3,975,542
73	-	39,144	41,807
286,320	-	114,070	1,302,979
-	-	34	493
-	-	207	2,593
<u>873,771</u>	<u>6,175,391</u>	<u>5,769,035</u>	<u>16,551,874</u>
14,886,994	-	8,492,301	31,989,098
1,406,079	-	4,700,238	12,469,456
<u>16,293,073</u>	<u>-</u>	<u>13,192,539</u>	<u>44,458,554</u>
166,840	-	375,476	5,454,926
10,697,619	2,902,563	27,392,019	45,513,857
-	8,923,382	96,545	9,571,912
-	-	355,897	7,536,487
-	-	(1,198,788)	5,694,626
<u>10,864,459</u>	<u>11,825,945</u>	<u>27,021,149</u>	<u>73,771,808</u>
<u>\$ 28,031,303</u>	<u>\$ 18,001,336</u>	<u>\$ 45,982,723</u>	<u>\$ 134,782,236</u>

Fairfield County, Ohio

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

December 31, 2016

Total Fund Balances for Governmental Funds.....		\$ 73,771,808
<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.		200,726,077
Investment in Joint Venture in the governmental activities is not a financial resource and therefore is not reported in the funds.		1,542,975
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	1,093,079	
Sales Taxes	2,235,749	
Charges for Services	224,563	
Licenses and Permits	256	
Fines and Forfeitures	141,346	
Intergovernmental	7,821,395	
Special Assessments	786,856	
Accrued Interest	104,119	
Rent	2,930	
Reimbursements	59,163	
	<u>12,469,456</u>	
An internal service fund is used by management to charge costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		2,359
Accrued Interest Payable is not due and payable in the current period and therefore is not reported in the funds.		(41,979)
Deferred Outflows of Resources represent deferred charges on refundings which are not reported in the funds.		629,550
Long-term liabilities, premiums, discounts, 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	(791,045)	
General Obligation Bonds Payable and Unamortized Premiums and Discounts	(31,575,197)	
Refunding Bonds Payable and Unamortized Premiums	(7,946,865)	
Long-Term Loans Payable	(500,000)	
Compensated Absences Payable	(4,110,100)	
Capital Leases Payable	(363,536)	
	<u>(45,286,743)</u>	
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in the governmental funds:		
Deferred Outflows - Pension	19,926,823	
Net Pension Liability	(50,597,822)	
Deferred Inflows - Pension	(936,927)	
	<u>(31,607,926)</u>	
Net Position of Governmental Activities		<u><u>\$ 212,205,577</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, 2016

	General Fund	Community Services Fund	Motor Vehicle Fund
REVENUES			
Property Taxes.....	\$ 8,032,960	\$ -	\$ -
Permissive Real Property Transfer Taxes.....	2,015,276	-	-
Lodging Taxes.....	-	-	-
Sales Taxes.....	21,304,985	-	-
Charges for Services.....	7,783,000	4,486,157	283,773
Licenses and Permits.....	82,911	-	-
Permissive Motor Vehicle License Tax.....	-	-	1,711,002
Fines and Forfeitures.....	94,386	-	42,668
Intergovernmental.....	5,068,746	6,851,047	5,692,395
Special Assessments.....	-	-	-
Interest.....	534,223	-	-
Rent.....	217,175	-	-
Donations.....	200	-	100
Other.....	300,656	566,340	20,647
Total Revenues.....	<u>45,434,518</u>	<u>11,903,544</u>	<u>7,750,585</u>
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	12,837,224	-	-
Judicial	5,583,876	-	-
Public Safety	15,922,543	-	-
Public Works	-	-	7,091,120
Health	667,141	-	-
Human Services	1,066,522	11,366,032	-
Urban Redevelopment and Housing	-	-	-
Transportation	331,215	-	-
Intergovernmental.....	1,927,937	-	-
Capital Outlay.....	-	-	-
Debt Service:			
Principal Retirement	120,892	21,974	26,461
Interest and Fiscal Charges	17,839	6,035	1,704
Total Expenditures.....	<u>38,475,189</u>	<u>11,394,041</u>	<u>7,119,285</u>
Excess of Revenues Over (Under) Expenditures.....	<u>6,959,329</u>	<u>509,503</u>	<u>631,300</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets.....	59,679	-	890
Inception of Capital Lease.....	16,862	-	-
Loans Issued.....	-	-	-
Transfers In.....	2,815	362,790	80,000
Transfers Out.....	(5,782,814)	-	(275,911)
Total Other Financing Sources (Use).....	<u>(5,703,458)</u>	<u>362,790</u>	<u>(195,021)</u>
Net Change in Fund Balances.....	1,255,871	872,293	436,279
Fund Balances Beginning of Year (Deficit).....	17,658,000	(54,737)	3,892,549
Fund Balances End of Year.....	<u>\$ 18,913,871</u>	<u>\$ 817,556</u>	<u>\$ 4,328,828</u>

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

Developmental Disabilities Fund	Jail Facility Fund	Nonmajor Governmental Funds	Totals
\$ 14,415,245	\$ -	\$ 8,399,380	\$ 30,847,585
-	-	-	2,015,276
-	-	223,961	223,961
-	-	-	21,304,985
939,868	-	4,180,405	17,673,203
-	-	569,365	652,276
-	-	-	1,711,002
-	-	238,666	375,720
6,481,628	-	14,642,404	38,736,220
-	-	115,469	115,469
-	-	70,275	604,498
15,848	-	488,360	721,383
31,385	-	89,015	120,700
52,935	-	152,106	1,092,684
<u>21,936,909</u>	<u>-</u>	<u>29,169,406</u>	<u>116,194,962</u>
-	-	1,984,294	14,821,518
-	-	1,651,252	7,235,128
-	-	2,498,885	18,421,428
-	-	2,201,237	9,292,357
17,029,153	-	5,261,017	22,957,311
-	-	13,295,723	25,728,277
-	-	389,198	389,198
-	-	-	331,215
-	-	838,168	2,766,105
-	23,139,221	4,346,132	27,485,353
15,797	-	2,367,289	2,552,413
1,338	-	1,463,971	1,490,887
<u>17,046,288</u>	<u>23,139,221</u>	<u>36,297,166</u>	<u>133,471,190</u>
<u>4,890,621</u>	<u>(23,139,221)</u>	<u>(7,127,760)</u>	<u>(17,276,228)</u>
-	-	7,600	68,169
-	-	-	16,862
-	-	500,000	500,000
-	300,000	5,609,661	6,355,266
-	-	(296,541)	(6,355,266)
<u>-</u>	<u>300,000</u>	<u>5,820,720</u>	<u>585,031</u>
4,890,621	(22,839,221)	(1,307,040)	(16,691,197)
<u>5,973,838</u>	<u>34,665,166</u>	<u>28,328,189</u>	<u>90,463,005</u>
<u>\$ 10,864,459</u>	<u>\$ 11,825,945</u>	<u>\$ 27,021,149</u>	<u>\$ 73,771,808</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, 2016

Net Change in Fund Balances - Total Governmental Funds..... \$ (16,691,197)

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

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

Capital Asset Additions	30,993,298	
Capital Contributions	54,266	
Current Year Depreciation	<u>(7,239,687)</u>	23,807,877

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	(68,169)	
Loss on Disposal of Capital Assets	<u>(245,866)</u>	(314,035)

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

Property Taxes	(91,316)	
Sales Taxes	(108,685)	
Charges for Services	(296,303)	
Fines and Forfeitures	(51,412)	
Intergovernmental	(1,833,645)	
Special Assessments	(64,586)	
Interest	(73,405)	
Rent	(4,411)	
Other	<u>9,437</u>	(2,514,326)

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 (77,277)

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

Special Assessment Bonds	85,000	
General Obligation Bonds	805,000	
Refunding Bonds	1,475,000	
Capital Leases	<u>187,413</u>	\$ 2,552,413

(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, 2016

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	5,772	
Amortization on Premium of Special Assessment Bonds	2,631	
Amortization on Premium of General Obligation Bonds	26,663	
Amortization on Premium of Refunding Bonds	36,335	
Amortization on Discount of General Obligation Bonds	<u>(456)</u>	(36,549)
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		(16,862)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Compensated Absences Payable		67,786
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the Statement of Net Position.		
Long-Term Loans Issued		(500,000)
The internal service fund used by management to charge the costs of insurance to Individual funds is not reported in the entity-wide Statement of Activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		
		2,359
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
		4,367,904
Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.		
		<u>(7,368,875)</u>
Change in Net Position of Governmental Activities.....		<u>\$ 3,279,218</u>

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 7,811,200	\$ 7,811,200	\$ 7,974,301	\$ 163,101
Permissive Real Property Transfer Taxes.....	1,900,000	1,900,000	2,027,597	127,597
Sales Taxes.....	20,300,000	20,300,000	21,209,897	909,897
Charges for Services.....	6,213,040	6,442,040	7,988,356	1,546,316
Licenses and Permits.....	37,900	37,900	84,134	46,234
Fines and Forfeitures.....	82,000	82,000	66,815	(15,185)
Intergovernmental.....	4,320,000	4,320,000	5,102,857	782,857
Interest.....	500,000	500,000	1,072,332	572,332
Rent.....	156,500	156,500	215,045	58,545
Donations.....	20,000	20,000	200	(19,800)
Other.....	68,725	68,725	301,519	232,794
Total Revenues.....	<u>41,409,365</u>	<u>41,638,365</u>	<u>46,043,053</u>	<u>4,404,688</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	14,307,597	14,494,161	13,471,810	1,022,351
Judicial	6,193,307	6,089,313	5,782,977	306,336
Public Safety	17,187,652	17,186,978	16,481,804	705,174
Health	736,058	732,404	731,404	1,000
Human Services	1,678,913	1,599,421	1,247,218	352,203
Transportation	341,915	371,174	344,814	26,360
Other	2,000,811	2,149,663	1,958,181	191,482
Total Expenditures.....	<u>42,446,253</u>	<u>42,623,114</u>	<u>40,018,208</u>	<u>2,604,906</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,036,888)</u>	<u>(984,749)</u>	<u>6,024,845</u>	<u>7,009,594</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	-	-	1,500	1,500
Advances In.....	-	-	642,016	642,016
Advances Out.....	-	-	(1,517,747)	(1,517,747)
Transfers In.....	500,000	473,687	2,815	(470,872)
Transfers Out.....	(7,403,149)	(6,289,737)	(5,782,814)	506,923
Total Other Financing Sources (Uses).....	<u>(6,903,149)</u>	<u>(5,816,050)</u>	<u>(6,654,230)</u>	<u>(838,180)</u>
Net Change in Fund Balance	(7,940,037)	(6,800,799)	(629,385)	6,171,414
Fund Balance Beginning of Year	11,408,203	11,408,203	11,408,203	-
Prior Year Encumbrances Appropriated.....	1,796,983	1,796,983	1,796,983	-
Fund Balance End of Year	<u>\$ 5,265,149</u>	<u>\$ 6,404,387</u>	<u>\$ 12,575,801</u>	<u>\$ 6,171,414</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 4,685,000	\$ 4,031,439	\$ 3,837,223	\$ (194,216)
Intergovernmental.....	6,889,000	7,189,000	6,384,044	(804,956)
Other.....	170,000	170,000	637,350	467,350
Total Revenues.....	11,744,000	11,390,439	10,858,617	(531,822)
EXPENDITURES				
Current:				
Human Services:				
Community Services:				
Personal Services	6,105,090	5,788,421	5,729,102	59,319
Fringe Benefits	3,239,350	2,916,458	2,872,538	43,920
Materials and Supplies	209,784	230,535	210,566	19,969
Contractual Services	2,990,542	3,149,798	2,586,079	563,719
Capital Outlay	32,168	20,805	18,255	2,550
Other	1,000	1,000	42	958
Total Expenditures.....	12,577,934	12,107,017	11,416,582	690,435
Excess of Revenues Under Expenditures.....	(833,934)	(716,578)	(557,965)	158,613
OTHER FINANCING SOURCE				
Transfers In.....	305,161	305,161	362,790	57,629
Net Change in Fund Balance.....	(528,773)	(411,417)	(195,175)	216,242
Fund Balance Beginning of Year.....	606,195	606,195	606,195	-
Prior Year Encumbrances Appropriated.....	313,894	313,894	313,894	-
Fund Balance End of Year.....	\$ 391,316	\$ 508,672	\$ 724,914	\$ 216,242

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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services.....	\$ 25,600	\$ 129,295	\$ 257,991	\$ 128,696
Permissive Motor Vehicle License Tax.....	1,652,465	1,652,465	1,712,021	59,556
Fines and Forfeitures.....	50,000	50,000	43,120	(6,880)
Intergovernmental.....	5,455,000	5,481,927	5,678,128	196,201
Donations.....	-	100	100	-
Other.....	37,000	35,605	21,288	(14,317)
Total Revenues.....	<u>7,220,065</u>	<u>7,349,392</u>	<u>7,712,648</u>	<u>363,256</u>
EXPENDITURES				
Current:				
Public Works:				
Motor Vehicle:				
Personal Services	2,947,595	3,007,625	2,893,913	113,712
Fringe Benefits	1,518,518	1,524,308	1,406,802	117,506
Materials and Supplies	991,236	1,343,116	1,232,579	110,537
Contractual Services	1,184,717	1,419,986	1,226,549	193,437
Capital Outlay	918,042	1,246,984	791,616	455,368
Other	1,000	17,039	16,054	985
Total Expenditures.....	<u>7,561,108</u>	<u>8,559,058</u>	<u>7,567,513</u>	<u>991,545</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(341,043)</u>	<u>(1,209,666)</u>	<u>145,135</u>	<u>1,354,801</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	3,000	3,000	-	(3,000)
Transfers In.....	80,000	80,000	80,000	-
Transfers Out.....	<u>(275,911)</u>	<u>(275,911)</u>	<u>(275,911)</u>	<u>-</u>
Total Other Financing Sources (Use).....	<u>(192,911)</u>	<u>(192,911)</u>	<u>(195,911)</u>	<u>(3,000)</u>
Net Change in Fund Balance.....	(533,954)	(1,402,577)	(50,776)	1,351,801
Fund Balance Beginning of Year.....	2,283,438	2,283,438	2,283,438	-
Prior Year Encumbrances Appropriated.....	540,920	540,920	540,920	-
Fund Balance End of Year.....	<u>\$ 2,290,404</u>	<u>\$ 1,421,781</u>	<u>\$ 2,773,582</u>	<u>\$ 1,351,801</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, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes.....	\$ 13,651,600	\$ 13,651,600	\$ 14,333,429	\$ 681,829
Charges for Services.....	886,800	886,800	776,875	(109,925)
Intergovernmental.....	5,004,470	5,164,470	6,674,039	1,509,569
Rent.....	16,000	16,000	15,848	(152)
Donations.....	-	25,642	30,385	4,743
Other.....	-	-	55,782	55,782
Total Revenues.....	<u>19,558,870</u>	<u>19,744,512</u>	<u>21,886,358</u>	<u>2,141,846</u>
EXPENDITURES				
Current:				
Health:				
Developmental Disabilities:				
Personal Services	7,389,403	7,306,903	6,529,447	777,456
Fringe Benefits	3,328,576	3,301,076	2,829,730	471,346
Materials and Supplies	433,288	452,944	367,928	85,016
Contractual Services	6,312,131	6,773,841	6,060,094	713,747
Capital Outlay	330,761	351,180	299,728	51,452
Other	<u>2,851,581</u>	<u>2,427,423</u>	<u>2,400,286</u>	<u>27,137</u>
Total Expenditures.....	<u>20,645,740</u>	<u>20,613,367</u>	<u>18,487,213</u>	<u>2,126,154</u>
Excess of Revenues Over (Under) Expenditures.....	(1,086,870)	(868,855)	3,399,145	4,268,000
OTHER FINANCING USE				
Transfers Out.....	<u>(100,000)</u>	<u>(100,000)</u>	-	100,000
Net Change in Fund Balance	(1,186,870)	(968,855)	3,399,145	4,368,000
Fund Balance Beginning of Year	4,533,243	4,533,243	4,533,243	-
Prior Year Encumbrances Appropriated.....	<u>1,102,169</u>	<u>1,102,169</u>	<u>1,102,169</u>	-
Fund Balance End of Year	<u>\$ 4,448,542</u>	<u>\$ 4,666,557</u>	<u>\$ 9,034,557</u>	<u>\$ 4,368,000</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

December 31, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
ASSETS					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents.....	\$ 6,902,458	\$ 3,279,222	\$ 72,216	\$ 10,253,896	\$ 1,147,970
Cash and Cash Equivalents in Segregated Accounts	399,466	277,485	-	676,951	-
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,296,885	1,683,803	-	2,980,688	-
Receivables:					
Accounts	723,034	586,346	7,486	1,316,866	-
Interfund	853	1,183	-	2,036	1,081
Special Assessments	4,969	-	-	4,969	-
Accrued Interest	51	-	-	51	1,278
Intergovernmental	745	5,549	-	6,294	-
Materials and Supplies Inventory.....	82,114	92,849	-	174,963	-
Inventory Held for Resale.....	-	-	40,355	40,355	-
Prepaid Items.....	15,585	22,071	-	37,656	-
Total Current Assets.....	<u>9,426,160</u>	<u>5,948,508</u>	<u>120,057</u>	<u>15,494,725</u>	<u>1,150,329</u>
Noncurrent Assets:					
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	333,546	-	-	333,546	-
Capital Assets Not Being Depreciated	2,092,860	3,893,096	-	5,985,956	-
Capital Assets Being Depreciated (Net of Accumulated Depreciation)	<u>28,859,846</u>	<u>20,836,902</u>	<u>90,940</u>	<u>49,787,688</u>	-
Total Noncurrent Assets.....	<u>31,286,252</u>	<u>24,729,998</u>	<u>90,940</u>	<u>56,107,190</u>	-
Total Assets.....	<u>40,712,412</u>	<u>30,678,506</u>	<u>210,997</u>	<u>71,601,915</u>	<u>\$ 1,150,329</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Charge on Refunding	529,406	374,627	-	904,033	-
Pension	219,350	219,350	-	438,700	-
Total Deferred Outflows of Resources	<u>748,756</u>	<u>593,977</u>	-	<u>1,342,733</u>	-

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS**

(Continued)

December 31, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$ 88,876	\$ 52,336	\$ 18,391	\$ 159,603	\$ -
Contracts Payable	108,420	142,612	-	251,032	-
Accrued Wages and Benefits Payable	34,501	31,080	-	65,581	-
Retainage Payable	13,056	83,022	-	96,078	-
Interfund Payable	3,725	2,725	-	6,450	-
Intergovernmental Payable	35,965	27,426	377	63,768	-
Accrued Interest Payable	32,436	26,404	-	58,840	-
Unearned Revenue	-	-	-	-	1,147,970
Current Portion of:					
Compensated Absences Payable	38,153	30,799	-	68,952	-
Capital Leases	4,099	4,099	-	8,198	-
OPWC Loans Payable	4,279	-	-	4,279	-
General Obligation Bonds Payable	952,500	757,500	-	1,710,000	-
Total Current Liabilities	<u>1,316,010</u>	<u>1,158,003</u>	<u>18,768</u>	<u>2,492,781</u>	<u>1,147,970</u>
Long-Term Liabilities (Net of Current Portion):					
Customer Deposits Payable From					
Restricted Assets	333,546	-	-	333,546	-
Compensated Absences	49,129	42,769	-	91,898	-
Capital Leases	356	356	-	712	-
OPWC Loans Payable	27,812	-	-	27,812	-
General Obligation Bonds Payable	10,373,468	7,830,413	-	18,203,881	-
Net Pension Liability	544,834	544,834	-	1,089,668	-
Total Long-Term Liabilities	<u>11,329,145</u>	<u>8,418,372</u>	<u>-</u>	<u>19,747,517</u>	<u>-</u>
Total Liabilities	<u>12,645,155</u>	<u>9,576,375</u>	<u>18,768</u>	<u>22,240,298</u>	<u>1,147,970</u>
DEFERRED INFLOWS OF RESOURCES					
Pension	10,527	10,527	-	21,054	-
NET POSITION					
Net Investment in Capital Assets	21,280,840	17,970,426	90,940	39,342,206	-
Restricted for Capital Projects	1,296,885	1,683,803	-	2,980,688	-
Unrestricted	6,227,761	2,031,352	101,289	8,360,402	2,359
Total Net Position	<u>\$ 28,805,486</u>	<u>\$ 21,685,581</u>	<u>\$ 192,229</u>	<u>\$ 50,683,296</u>	<u>\$ 2,359</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 - PROPRIETARY FUNDS

For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	
OPERATING REVENUES:					
Charges for Services	\$ 3,999,097	\$ 3,018,959	\$ 313,112	\$ 7,331,168	\$ -
OPERATING EXPENSES:					
Personal Services	587,655	517,941	-	1,105,596	-
Fringe Benefits	273,721	237,372	-	511,093	-
Contractual Services	1,058,975	513,577	24,575	1,597,127	-
Materials and Supplies	123,541	356,310	268,371	748,222	-
Other Operating Expenses	13,786	3,717	-	17,503	-
Depreciation	974,415	906,473	3,145	1,884,033	-
Total Operating Expenses	3,032,093	2,535,390	296,091	5,863,574	-
Operating Income	967,004	483,569	17,021	1,467,594	-
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	4,770	3,296	-	8,066	2,359
Interest and Fiscal Charges	(456,277)	(370,037)	-	(826,314)	-
Other Non-Operating Revenues	17,284	1,510	-	18,794	-
Total Non-Operating Revenues (Expenses)	(434,223)	(365,231)	-	(799,454)	2,359
Gain Before Capital Contributions.....	532,781	118,338	17,021	668,140	2,359
Capital Contributions	1,494,915	945,935	-	2,440,850	-
Change in Net Position	2,027,696	1,064,273	17,021	3,108,990	2,359
Net Position Beginning of Year.....	26,777,790	20,621,308	175,208	47,574,306	-
Net Position End of Year	\$ 28,805,486	\$ 21,685,581	\$ 192,229	\$ 50,683,296	\$ 2,359

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

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2016

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	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.....	\$ 3,924,367	\$ 2,921,622	\$ 312,941	\$ 7,158,930	\$ 1,147,970
Cash Payments for Employee Services and Benefits	(811,605)	(738,262)	-	(1,549,867)	-
Cash Payments for Goods and Services.....	(1,158,935)	(965,355)	(270,242)	(2,394,532)	-
Other Operating Expenses.....	(13,786)	(3,717)	-	(17,503)	-
Other non-operating revenues.....	19,274	3,500	-	22,774	-
Customer Deposits Received.....	114,599	-	-	114,599	-
Customer Deposits Returned.....	(34,079)	-	-	(34,079)	-
Net Cash Provided by Operating Activities.....	<u>2,039,835</u>	<u>1,217,788</u>	<u>42,699</u>	<u>3,300,322</u>	<u>1,147,970</u>
Cash Flows From Capital and Related Financing Activities					
Capital Grants.....	33,427	33,426	-	66,853	-
Tap-In Fees.....	530,918	731,423	-	1,262,341	-
Special Assessments	1,096	-	-	1,096	-
Acquisition of Capital Assets.....	(1,622,165)	(1,620,305)	-	(3,242,470)	-
Principal Paid on Capital Leases Payable.....	(3,785)	(3,785)	-	(7,570)	-
Principal Paid on OPWC Loan.....	(4,278)	-	-	(4,278)	-
Principal Paid on Recovery Zone Bonds.....	(40,000)	(40,000)	-	(80,000)	-
Principal Paid on General Obligation Bonds.....	(905,000)	(715,000)	-	(1,620,000)	-
Interest Paid on Capital Leases Payable	(522)	(522)	-	(1,044)	-
Interest Paid on Recovery Zone Bonds.....	(79,744)	(79,744)	-	(159,488)	-
Interest Paid on General Obligation Bonds.....	(333,910)	(258,051)	-	(591,961)	-
Net Cash Used for Capital and Related Financing Activities	<u>(2,423,963)</u>	<u>(1,952,558)</u>	<u>-</u>	<u>(4,376,521)</u>	<u>-</u>
Cash Flows From Investing Activities					
Interest.....	5,439	3,855	-	9,294	-
Net Increase in Cash and Cash Equivalents.....	(378,689)	(730,915)	42,699	(1,066,905)	1,147,970
Cash and Cash Equivalents Beginning of Year.....	9,311,044	5,971,425	29,517	15,311,986	-
Cash and Cash Equivalents End of Year.....	<u>\$ 8,932,355</u>	<u>\$ 5,240,510</u>	<u>\$ 72,216</u>	<u>\$ 14,245,081</u>	<u>\$ 1,147,970</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

(Continued)

For the Year Ended December 31, 2016

	Sewer Fund	Water Fund	Nonmajor Airport Fuel Operations Fund	Total Enterprise Funds	Governmental Internal Service Fund
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
Operating Income	\$ 967,004	\$ 483,569	\$ 17,021	\$ 1,467,594	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Other non-operating revenues	19,274	3,500	-	22,774	-
Depreciation Expense	974,415	906,473	3,145	1,884,033	-
(Increases) Decreases in Assets:					
Accounts Receivable	(78,143)	(102,293)	(171)	(180,607)	-
Intergovernmental Receivable	177	1,784	-	1,961	-
Interfund Receivable	3,236	3,172	-	6,408	-
Materials and Supplies Inventory	18,923	20,787	-	39,710	-
Inventory Held for Resale	-	-	5,297	5,297	-
Prepays	(821)	(10,201)	-	(11,022)	-
Decrease in Deferred Outflows - Pension	44,580	44,580	-	89,160	-
Increases (Decreases) in Liabilities:					
Accounts Payable	(9,326)	(69,967)	17,905	(61,388)	-
Contracts payable	7,715	(44,092)	-	(36,377)	-
Accrued Wages and Benefits Payable	4,406	5,529	-	9,935	-
Compensated Absences Payable	15,189	(19,715)	-	(4,526)	-
Interfund Payable	(1,411)	(2,423)	-	(3,834)	-
Intergovernmental Payable	5,986	8,974	(498)	14,462	-
Customer Deposits	80,520	-	-	80,520	-
Unearned Revenue	-	-	-	-	1,147,970
Net Pension Liability	(5,613)	(5,613)	-	(11,226)	-
Decrease in Deferred Inflows - Pension	(6,276)	(6,276)	-	(12,552)	-
Net Cash Provided by Operating Activities.....	<u>\$ 2,039,835</u>	<u>\$ 1,217,788</u>	<u>\$ 42,699</u>	<u>\$ 3,300,322</u>	<u>\$ 1,147,970</u>

Noncash Capital Financing Activities:

Developers contributed \$930,570 and \$203,675 in the form of sewer lines and water lines, respectively, during 2016.

Sewer Fund payables relating to the acquisition of capital assets totaled \$25,427 for accounts payable, \$3,334 for contracts payable, and \$280,517 for intergovernmental payable during 2015 and \$22,271 for accounts payable, \$100,316 for contracts payable, and \$13,056 for retainage payable during 2016. The Sewer Fund reclassified \$507,830 from construction in progress to depreciable capital assets during 2016, of which \$37,576 was reported as construction in progress at December 31, 2015.

Water Fund payables relating to the acquisition of capital assets totaled \$25,427 for accounts payable and \$3,334 for contracts payable during 2015 and \$142,612 for contracts payable and \$83,022 for retainage payable during 2016. The Water Fund reclassified \$55,168 from construction in progress to depreciable capital assets during 2016, of which \$37,576 was reported as construction in progress at December 31, 2015.

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

Fairfield County, Ohio

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

December 31, 2016

ASSETS

Equity in Pooled Cash and Cash Equivalents	\$	12,225,897
Cash and Cash Equivalents in Segregated Accounts		973,473
Receivables:		
Property Taxes		160,810,111
Lodging Taxes		56,508
Accounts		2,608,949
Special Assessments		2,219,146
Accrued Interest		717
Intergovernmental		14,193,114
Tax Increment Financing Receivable		3,677,306
External Party Receivable		41,807
Total Assets	\$	<u>196,807,028</u>

LIABILITIES

External Party Payable	\$	37,191
Intergovernmental Payable		187,275,114
Due to Others		9,494,723
Total Liabilities	\$	<u>196,807,028</u>

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

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Notes to the Basic Financial Statements

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

NOTE 1 – REPORTING ENTITY

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

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

Reporting Entity

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

Fairfield County Port Authority. The Fairfield County Port Authority (Authority) is a legally separate body corporate and politic, created under Ohio Revised Code Section 4582.21 to 4582.99. The purpose of the Authority is to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, government operations, culture, and research. The Authority is governed by a five member board of directors which are all appointed by the Board of County Commissioners. The Authority was created by the Board of County Commissioners on May 23, 2013. During years 2013 and 2014, no financial activity had occurred. During 2015 and 2016, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Authority.

Fairfield County Land Reutilization Corporation. The Fairfield County Land Reutilization Corporation (Land Bank) is a legally separate not-for-profit organization, created under Ohio Revised Code Section 5722.02 to 5722.15 and Chapter 1724 on September 19, 2013. The purpose of the Land Bank is to facilitate the effective reutilization of nonproductive land situated within the County's boundaries. The Land Bank has designated the County as its agent for reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed or other real property within the County. The Land Bank will assist and facilitate activities of governmental entities in clearing, assembling and clearing title to land for economic development purposes. The Land Bank is governed by a five member Board of Directors, consisting of two County Commissioners, the County Treasurer, one representative from the municipal corporation with the largest population (City of Lancaster), and one representative from a Fairfield County township with a population of ten thousand or more (Violet Township). The Board of Directors has the authority to make, prescribe, and enforce all rules and regulations for the conduct of all business and affairs of the Land Bank and the management and control of its properties. The County is not required to make financial contributions to the Land Bank. The Land Bank will receive five percent of delinquent tax and assessment collection fees. Other anticipated revenues will be from donations and the sale of real property that came into possession of the Land Bank. Because the County makes up and/or appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Land Bank. As a result, the Land Bank will be reported as a discretely presented component unit of the County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and 61. The Land Bank had no financial activity during 2013 or 2014. During 2015 and 2016, no material financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column for the Land Bank.

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

Coshocton-Fairfield-Licking-Perry Solid Waste District	Perry Multi-County Juvenile Facility
Fairfield County Multi-System Youth Committee	Central Ohio Rural Transportation Planning Organization
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 Prospective 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, Vinton-Ross-Pickaway-Hocking-Fairfield Area 20 Workforce Investment Board, Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigations, Fairfield County Historical Parks Commission, and the Fairfield, Hocking, Licking, and Perry Multi-County Detention District are presented as agency funds of the County because the County Auditor is the fiscal agent for these organizations.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

B. Fund Accounting

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

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

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

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

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

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

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

Proprietary Funds. Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service.

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.

Internal Service Fund. The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The limited risk health program began January 1, 2017. The January, 2017 payment was made from the participating departments and agencies during December, 2016.

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.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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.

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 position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

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

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

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

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

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

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Deferred Outflows/Inflows of Resources. In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding and for pension. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 12.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows or resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property and sales taxes, charges for services, licenses and permits, fines and forfeitures, intergovernmental grants, special assessments, accrued interest, rent, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 28. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 12).

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

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

E. Budgetary Process

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

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

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

The Environmental Affairs Grant, the Voter/Education Pollworker Training, and the Federal Emergency Management Agency Special Revenue Funds, the Liberty Center County Services Complex, the Clerk of Courts Remolding, and the Energy Conservation Capital Project Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Bateson Beach and Treasurer's Prepayment Special Revenue Funds and the Local Government Innovation Loan Debt Service Fund were not budgeted because the County did not anticipate any financial activity but activity did occur. Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

F. Equity in Pooled Cash, Cash Equivalents, and Investments

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

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.

During 2016, investments were limited to negotiable and nonnegotiable 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 2016, 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 2016 amounted to \$534,223, which includes \$487,080 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.

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.

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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

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, 2016, 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 and Water Enterprise Funds are for unspent bond proceeds and 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 2016, 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.

During December, 2016, the limited risk health program payment for January, 2017 services was paid into the Internal Service Fund from the County departments and other various external agencies within

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Fairfield County. This prepayment of services was shown as “Unearned Revenue” in the Internal Service Fund on the fund financial statements. This prepayment of services from the County departments was shown as “Prepaid Items” on the fund financial statements. On the statement of net position, the prepayment of services activity between the governmental funds and the Internal Service Fund were removed by the elimination of prepaid items and unearned revenue. The prepayment of services activity between the enterprise funds and the Internal Service Fund were shown as “Internal Balances” on the statement of net position. The prepayment from the various external agencies remained as “Unearned Revenue” on the statement of net position.

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. The County was able to estimate the historical cost for the initial reporting of assets by back-trending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized.

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

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

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

N. Compensated Absences

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

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

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termination policy. The County records a liability for accumulated unused sick leave for all employees after five years of service.

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

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

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Bond Premiums, Discounts, and Issuance Costs

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

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

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Bond issuance costs are shown as expensed in the year of the debt issuance.

Q. Deferred Charge on Refunding

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

R. Pensions

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

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S. Fund Balance Reserves

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

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

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

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

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

Assigned: Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County's Board of Commissioners. In the General Fund and Permanent Improvement Capital Projects Fund, assigned amounts represent intended uses established by the County's Board of Commissioners through resolutions or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County's Board of Commissioners assigned fund balance in the General Fund to cover a gap between estimated revenue and appropriations in 2017's appropriated budget.

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

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

T. Net Position

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

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

U. Contributions of Capital

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

V. Estimates

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

W. Operating Revenues and Expenses

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

X. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2016, no extraordinary or special items occurred.

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

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application," GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68," GASB Statement No. 76, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," GASB Statement No. 77, "Tax Abatement Disclosures," and GASB Statement No. 82, "Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73."

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GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 4 – ACCOUNTABILITY

The following funds had deficit fund balances as of December 31, 2016:

	Deficit Fund Balances
<u>Nonmajor Special Revenue Fund:</u>	
Litter Enforcement	\$ 29,845
<u>Nonmajor Capital Projects Funds:</u>	
Airport Construction	86,731
Airport Hanger Construction	1,077,223
Record and Asset Storage	3,683

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

NOTE 5 – BUDGETARY BASIS OF ACCOUNTING

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

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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).

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

	<u>General Fund</u>	<u>Community Services Fund</u>	<u>Motor Vehicle Fund</u>	<u>Developmental Disabilities Fund</u>
GAAP Basis	\$ 1,255,871	\$ 872,293	\$ 436,279	\$ 4,890,621
Net adjustment for revenue accruals	1,043,280	(1,051,674)	(38,827)	(418,754)
Net adjustment for expenditure accruals	225,999	45,699	68,524	(185,480)
Beginning of year:				
Unreported cash and interest	318,033	8,729	-	9,851
GASB 31 adjustment	228,328	-	-	-
Segregated accounts	132,638	-	-	-
Agency cash allocation	274,709	-	-	501,509
Prepaid items	530,279	174,816	75,158	138,160
End of year:				
Unreported cash and interest	(306,884)	(1,982)	-	(56,662)
GASB 31 adjustment	(720,747)	-	-	-
Segregated accounts	(85,633)	-	-	-
Agency cash allocation	(333,368)	-	-	(86,495)
Prepaid items	(614,121)	(188,056)	(86,182)	(150,054)
Advances in	642,016	-	-	-
Advances out	(1,517,747)	-	-	-
Encumbrances	(1,702,038)	(55,000)	(505,728)	(1,243,551)
Budget Basis	<u>\$ (629,385)</u>	<u>\$ (195,175)</u>	<u>\$ (50,776)</u>	<u>\$ 3,399,145</u>

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NOTE 6 – DEPOSITS AND INVESTMENTS

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

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

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

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

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10. Up to fifteen percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. Up to one percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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 \$555,132 in undeposited cash on hand which is included in the financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits. Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$250,586 of the County's bank balance of \$33,138,022 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.

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Investments. Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Bond Ratings	Rating Agency	Percent of Total Investments
Fair Value - Level Two Inputs					
Federal Farm Credit Bank Bonds	\$ 10,479,458	under four years	Aaa	Moody's	14.60%
Federal Home Loan Mortgage Corporation Notes	9,804,150	under five years	Aaa	Moody's	13.66
Federal Home Loan Bank Bonds	12,627,105	under five years	Aaa	Moody's	17.60
Federal National Mortgage Association Notes	17,250,105	under four years	Aaa	Moody's	24.04
Piqua City School District, Ohio Refunding Bonds	853,406	under one year	Aa3	Moody's	1.19
Fairfield Union Local Schools, Ohio Refunding Bonds	399,200	under one year	AA	Standard & Poor's	0.56
Negotiable Certificates of Deposit	<u>20,344,223</u>	under four years	n/a	n/a	28.35
Total	<u>\$ 71,757,647</u>				

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments are measured at fair value and are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk. The Moody's or Standard & Poor's ratings of the County's investments are listed in the table above. The negotiable certificates of deposits were not rated. 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.

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received in 2016 for real and public utility property taxes represent the collection of 2015 taxes.

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2016 real property taxes were levied after October 1, 2016, on the assessed values as of January 1, 2016, the lien date. Real property taxes which are levied in 2016 are collected in and intended to finance 2017. 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 2016 represent the collection of 2015 taxes. Public utility property taxes received in 2016 became a lien on December 31, 2015, were levied after October 1, 2016, 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, 2016, was \$10.40 per \$1,000 of assessed value. The assessed values of real and public utility property upon which 2016 property tax receipts were based are as follows:

Real Property	\$ 3,210,459,270
Public Utility Personal Property	219,116,700
Total Assessed Property Value	<u>\$ 3,429,575,970</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2016, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, external party, special assessments, accrued interest, outstanding court costs, loans, notes, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$514,950 and \$101,428 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 \$459,369 for the Federal Economic Development Assistance program and \$95,211 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 \$579,439. The County has \$57,868 in delinquent special assessments at December 31, 2016. 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, 2016 were \$1,093,079.

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A summary of the principal items of intergovernmental receivables follows:

	<u>Amounts</u>		<u>Amounts</u>
<u>Governmental Activities:</u>		<u>Governmental Activities:</u>	
Local Government	\$ 623,977	Law Library Services	\$ 4,177
Homestead and Rollback	1,622,816	Community Based Corrections	
Youth Services Grants	210,127	Grants	92,954
Casino Revenues	875,737	Motor Vehicle Excess IRP	105,005
Gasoline Tax	1,223,164	Airport Construction Grants	-
Motor Vehicle License Tax	1,454,767	Community Recycling Grants	28,517
Social Security	7,072	Emergency Management Grants	22,171
Public Defender Reimbursements	129,595	Community Correction Grants	37,123
Municipal Court Fees	16,917	Victims of Crime Grant	224,954
Child Support Enforcement Agency Grants	143,050	Community Development Home	
Developmental Disability Grants	647,854	Improvement Grants	198,589
Developmental Disability Services	166,762	Community Development	
Mental Health Grants	589,009	Block Formula Grants	1,152,345
Mental Health Professional Services	72,676	Major Crimes Unit Grants	163,616
Children Services Grants	1,520,713	Ohio Department of Transportation	
Sheriff Services	113,896	Grants and Reimbursements	45,908
Election Expense	12,285	Total Governmental Activities	<u>12,239,708</u>
Airport Grant	14,322		
Delinquent Advertising Expenses	15,562	<u>Business-Type Activities:</u>	
Community Services Grants	470,621	Sewer Fees and Reimbursements	745
Workforce Development	80,897	Water Fees and Reimbursements	5,549
Juvenile Court Services Grant	61,768	Total Business-Type Activities	<u>6,294</u>
Fuel Tax Reimbursements	7,212		
Miscellaneous	66,300	Total Intergovernmental	
Geographical Information System Services	17,250	Receivables	<u>\$ 12,246,002</u>

During 2015, the County purchased a note from the City of Lancaster in the amount of \$1,800,000. The note was used by the City of Lancaster to finish a new courts facility. There is no amortization schedule available for the note at this time. No payments are anticipated from the City of Lancaster until 2018. This note purchase is reflected as notes receivable on the financial statements.

NOTE 9 – PERMISSIVE SALES TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. County voters approved an additional one-fourth of one percent tax in 1995. 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. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County. Proceeds of the tax are credited entirely to the General Fund.

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NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016
Governmental Activities:				
Non Depreciable Capital Assets:				
Land	\$ 5,681,262	\$ -	\$ (134,943)	\$ 5,546,319
Construction in Progress	5,570,472	26,312,904	(2,950,503)	28,932,873
Total Non Depreciable Capital Assets	<u>11,251,734</u>	<u>26,312,904</u>	<u>(3,085,446)</u>	<u>34,479,192</u>
Depreciable Capital Assets:				
Buildings and Improvements	47,272,542	1,166,920	(64,271)	48,375,191
Improvements other than Buildings	5,505,385	449,437	-	5,954,822
Equipment	10,568,892	972,829	(993,096)	10,548,625
Furniture and Fixtures	915,734	-	(86,261)	829,473
Infrastructure	226,330,169	4,298,273	(506,360)	230,122,082
Vehicles	7,368,818	797,704	(256,844)	7,909,678
Total Depreciable Capital Assets	<u>297,961,540</u>	<u>7,685,163</u>	<u>(1,906,832)</u>	<u>303,739,871</u>
Accumulated Depreciation:				
Buildings and Improvements	23,290,551	1,386,666	(62,018)	24,615,199
Improvements other than Buildings	2,814,638	227,555	-	3,042,193
Equipment	7,944,841	729,224	(956,387)	7,717,678
Furniture and Fixtures	745,309	20,299	(86,261)	679,347
Infrastructure	91,384,019	4,328,428	(406,975)	95,305,472
Vehicles	5,801,681	547,515	(216,099)	6,133,097
Total Accumulated Depreciation	<u>131,981,039</u>	<u>7,239,687</u>	<u>(1,727,740)</u>	<u>137,492,986</u>
Total Depreciable Capital Assets, Net	<u>165,980,501</u>	<u>445,476</u>	<u>(179,092)</u>	<u>166,246,885</u>
Governmental Capital Assets, Net	<u>\$ 177,232,235</u>	<u>\$ 26,758,380</u>	<u>\$ (3,264,538)</u>	<u>\$ 200,726,077</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General government:	
Legislative and executive	\$ 614,650
Judicial	170,841
Public safety	640,864
Public works	4,927,712
Health	331,263
Human services	338,554
Transportation	215,803
Total Depreciation Expense	<u>\$ 7,239,687</u>

During 2016, the County received \$22,030 in capital contributions from the City of Canal Winchester in the form of a donated sheriff cruiser valued at \$22,030. The County also received \$32,236 from Pro-Trainer, Incorporated in the form of two donated trailers valued at \$16,118 for each trailer to be used for recycling drop off locations.

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	Balance 1/1/2016	Additions	Reductions	Balance 12/31/2016
Business-Type Activities:				
Non Depreciable Capital Assets:				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	1,228,951	3,082,589	(562,998)	3,748,542
Total Non Depreciable Capital Assets	<u>3,466,365</u>	<u>3,082,589</u>	<u>(562,998)</u>	<u>5,985,956</u>
Depreciable Capital Assets:				
Buildings and Improvements	20,970,539	-	-	20,970,539
Equipment	505,379	111,236	-	616,615
Infrastructure	54,876,713	1,719,918	-	56,596,631
Vehicles	624,930	49,208	-	674,138
Total Depreciable Capital Assets	<u>76,977,561</u>	<u>1,880,362</u>	<u>-</u>	<u>78,857,923</u>
Accumulated Depreciation:				
Buildings and Improvements	8,053,808	679,288	-	8,733,096
Equipment	367,806	35,658	-	403,464
Infrastructure	18,283,478	1,133,982	-	19,417,460
Vehicles	481,110	35,105	-	516,215
Total Accumulated Depreciation	<u>27,186,202</u>	<u>1,884,033</u>	<u>-</u>	<u>29,070,235</u>
Total Depreciable Capital Assets, Net	<u>49,791,359</u>	<u>(3,671)</u>	<u>-</u>	<u>49,787,688</u>
Business-Type Capital Assets, Net	<u>\$ 53,257,724</u>	<u>\$ 3,078,918</u>	<u>\$ (562,998)</u>	<u>\$ 55,773,644</u>

During 2016, the County received \$1,134,245 in capital contributions from developers in the form of sewer and water lines in the amounts of \$930,570 and \$203,675, respectively.

NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$5,000 deductible which is applicable to all insured coverages, including property and automobile, and a \$25,000 deductible for insured liability coverages, including general and professional liability, except for employee dishonesty/faithful performance which has no deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for law enforcement liability, \$1,000,000 for errors and omissions liability, \$1,000,000 for the jail facility doctor, \$1,000,000 for automobile liability, and \$250,000 for uninsured/under insured motorist liability. The County also is insured for \$10,000,000 for excess liability.

Cyber liability coverage was included in the amount of \$4,000,000 per cyber occurrence with an annual aggregate of \$4,000,000. Coverage does contain some sub limits, which are included in aggregate for \$500,000 privacy response expense and \$250,000 for claims expense.

In addition, the County maintains replacement cost insurance on property, owned by the County, in the amount of \$225,484,605 which includes buildings, business personal property (contents), data processing equipment, and automobile physical damage. Other property insurance includes the following: \$2,500,000 for gross earnings and extra expenses, \$2,500,000 for valuable papers, \$1,000,000 for accounts receivable, \$1,570,000 for traffic signals, and \$100,000,000 for equipment breakdown. There is also \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

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

The County participates in the workers' compensation program provided by the State of Ohio. For 2016, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Prospective Rating Program (Program), an insurance purchasing pool. (See Note 22) The County entered the Plan on January 1, 2010. The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own premiums and have the opportunity to receive prospective 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 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 proactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-prospective premium based on developed incurred claim losses for the whole group. The new premium is compared to the standard premium. If the prospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the prospective premium is higher, an assessment will be charged to each participant.

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

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

The County pays all elected official bonds by State statute.

The County presented an Internal Service Fund in 2016; however, the internal service activities did not begin until January 1, 2017. See Note 2 letter L and Note 27.

NOTE 12 – RETIREMENT PLANS

Net Pension Liability

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0	2.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,413,690 for 2016. Of this amount, \$268,320 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

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Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$92,651 for 2016. Of this amount \$5,248 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015 and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	
Proportion of the Net Pension Liability:			
Current Measurement Date	0.28623777%	0.00629612%	
Prior Measurement Date	0.27400100%	0.00612674%	
Change in Proportionate Share	<u>0.01223677%</u>	<u>0.00016938%</u>	
			<u>Total</u>
Proportionate Share of the Net Pension Liability	\$49,579,990	\$2,107,500	\$51,687,490
Pension Expense	\$7,388,683	\$184,011	\$7,572,694

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$14,573,419	\$85,153	\$14,658,572
Net difference between projected and actual earnings on pension plan investments	0	174,979	174,979
Changes in proportion and differences between County contributions and proportionate share of contributions	973,769	93,295	1,067,064
County contributions subsequent to the measurement date	<u>4,413,690</u>	<u>51,218</u>	<u>4,464,908</u>
Total Deferred Outflows of Resources	<u>\$19,960,878</u>	<u>\$404,645</u>	<u>\$20,365,523</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	<u>\$957,981</u>	<u>\$0</u>	<u>\$957,981</u>
Total Deferred Inflows of Resources	<u>\$957,981</u>	<u>\$0</u>	<u>\$957,981</u>

\$4,464,908 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2017	\$3,636,649	\$69,200	\$3,705,849
2018	3,869,677	69,200	3,938,877
2019	3,784,914	136,346	3,921,260
2020	3,297,967	78,681	3,376,648
Total	<u>\$14,589,207</u>	<u>\$353,427</u>	<u>\$14,942,634</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented below.

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$78,993,037	\$49,579,990	\$24,771,017

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification amount the asset classes and therefore is not a weighted average return of the individual assets classes.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$2,800,698	\$2,107,500	\$1,522,749

NOTE 13– POST EMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.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 Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

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In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$697,096, \$739,110, and \$669,283, respectively. For 2016, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015 and 2016, STRS Ohio did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$3,832 respectively; 100 percent has been contributed for 2016, 2015, and 2014.

NOTE 14 – OTHER EMPLOYER BENEFITS

A. Compensated Absences

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

B. Other Health Benefits

The County provides health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by Catamaran, dental is provided by Delta Dental, 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 Guardian.

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NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

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

Equipment and vehicles acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$893,250, 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 \$583,044 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$7,672 for equipment. Principal payments toward all capital leases during 2016 totaled \$194,983, a reduction to principal outstanding of \$187,413 for governmental activities and \$7,570 for business-type activities. During 2016, the County entered into a lease agreement for copier equipment for the recorder’s department.

Future minimum lease payments through 2021 for the governmental activities are as follows:

Year	Governmental Activities	
	Principal	Interest
2017	\$ 170,221	\$ 17,012
2018	160,968	8,270
2019	20,692	1,491
2020	7,724	508
2021	3,931	172
Total	\$ 363,536	\$ 27,453

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

Year	Business-Type Activities	
	Principal	Interest
2017	\$ 8,198	\$ 416
2018	712	6
Total	\$ 8,910	\$ 422

NOTE 16 – SIGNIFICANT COMMITMENTS

A. Encumbrances

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

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General Fund	\$ 1,702,038
Community Services Fund	55,000
Motor Vehicle Fund	505,728
Developmental Disabilities Fund	1,243,551
Jail Construction Fund	17,850,195
Nonmajor Governmental Funds	2,118,036
Total Governmental Funds	<u>23,474,548</u>
Proprietary Funds:	
Sewer Fund	436,223
Water Fund	396,573
Nonmajor Enterprise Fund	47,233
Total Proprietary Funds	<u>880,029</u>
Total	<u><u>\$ 24,354,577</u></u>

B. Contractual Commitments

As of December 31, 2016, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitments	Amounts Paid as of 12/31/2016	Amounts Remaining on Contracts
Software Upgrade	General	\$ 11,900	\$ 9,520	\$ 2,380
Airport Engineering Services	General	12,120	130	11,990
Consulting, Technical, and Financial Services	General	343,212	201,091	142,121
Various Equipment Purchases	General	91,190	3,884	87,306
Transportation Study	General	7,500	-	7,500
Property and Liability Insurances	General	455,000	430,725	24,275
Mapping Services	Real Estate Assessment	1,221,709	817,454	404,255
Various Equipment Purchases	Real Estate Assessment	16,000	-	16,000
Crack Sealing and Pavement Markings	Motor Vehicle	131,733	125,146	6,587
Architectural Contract	Older Adult Services Levy	82,000	5,700	76,300
Airport Runway Improvements	Airport Construction	964,026	763,374	200,652
	Developmental Disabilities			
Engineering Services	Facility	16,750	4,188	12,562
Jail Facility Consulting Services	Jail Facility	145,000	58,705	86,295
Jail Facility Architecture Services	Jail Facility	2,100,000	1,672,739	427,261
Jail Facility Construction Manager	Jail Facility	34,714,548	23,974,047	10,740,501
Tussing Road Water Reclamation Facility	Sewer	386,306	382,706	3,600
Allen Road Waterline	Water	2,075,543	1,591,632	483,911
		<u>\$ 42,774,537</u>	<u>\$ 30,041,041</u>	<u>\$ 12,733,496</u>

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NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Outstanding 1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2016</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Special Assessment Bonds with Governmental Commitment:</u>					
Liberty Township Area Refunding Bond 2012 - \$915,000					
Serial Bonds @ 3.50%	\$ 855,000	\$ -	\$ 85,000	\$ 770,000	\$ 85,000
Unamortized Bond Premium	23,676	-	2,631	21,045	-
Total Special Assessment Bonds	<u>878,676</u>	<u>-</u>	<u>87,631</u>	<u>791,045</u>	<u>85,000</u>
<u>General Obligation Bonds:</u>					
Airport					
2004 - \$965,000					
Term Bonds @ 4.60%	60,000	-	15,000	45,000	15,000
Unamortized Bond Discount	(1,823)	-	(456)	(1,367)	-
<u>2008 Refunding Bonds:</u>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.50%	30,000	-	30,000	-	-
Unamortized Bond Premium	514	-	514	-	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.50%	15,000	-	15,000	-	-
Unamortized Bond Premium	224	-	224	-	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.50%	190,000	-	190,000	-	-
Unamortized Bond Premium	2,918	-	2,918	-	-
<u>2010 Refunding Bonds:</u>					
County Building Improvement - Govern- ment Services Center - \$4,645,000					
Serial Bonds @ 2.00%	2,850,000	-	450,000	2,400,000	450,000
Unamortized Bond Premium	56,321	-	9,387	46,934	-
County Facility - West Campus, Engineer \$4,940,000					
Serial Bonds @ 2.00%	3,755,000	-	515,000	3,240,000	505,000
Unamortized Bond Premium	106,946	-	15,278	91,668	-
Juvenile Detention - \$950,000					
Serial Bonds @ 2.00%	730,000	-	110,000	620,000	105,000
Unamortized Bond Premium	20,429	-	2,919	17,510	-
<u>2012 Refunding Bonds:</u>					
One Stop Shop - Clerk of Courts \$375,000					
Serial Bonds @ 2.00%	350,000	-	35,000	315,000	35,000
Unamortized Bond Premium	9,526	-	1,059	8,467	-
Developmental Disabilities Facility \$1,395,000					
Serial Bonds @ 2.00%	1,305,000	-	130,000	1,175,000	130,000
Unamortized Bond Premium	36,322	-	4,036	32,286	-
<u>2013 Energy Conservation Bonds:</u>					
Energy Conservation Bonds \$2,945,000					
Term Bonds @ 3.00%	\$ 2,630,000	\$ -	\$ 170,000	\$ 2,460,000	\$ 175,000

(continued)

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(continued)	<u>Outstanding 1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2016</u>	<u>Amounts Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>2015 Jail Improvement Bonds:</u>					
Jail Improvement Bonds \$29,500,000					
Serial Bonds @ 1.00-4.00%	\$ 15,460,000	\$ -	\$ 620,000	\$ 14,840,000	\$ 635,000
Term Bonds @ 3.50-4.00%	13,485,000	-	-	13,485,000	-
Unamortized Bond Premium	773,227	-	26,663	746,564	-
Total General Obligation Bonds	<u>41,864,604</u>	<u>-</u>	<u>2,342,542</u>	<u>39,522,062</u>	<u>2,050,000</u>
<u>Long-Term Loan</u>					
2016 - Local Government Innovation Loan @ 0%	-	500,000	-	500,000	25,000
Total Long-Term Loan	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>25,000</u>
<u>Net Pension Liability</u>					
OPERS	32,321,263	16,169,059	-	48,490,322	-
STRS	1,693,252	414,248	-	2,107,500	-
Total Net Pension Liability	<u>34,014,515</u>	<u>16,583,307</u>	<u>-</u>	<u>50,597,822</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	4,177,886	2,616,859	2,684,645	4,110,100	2,009,929
Capital Leases	534,087	16,862	187,413	363,536	170,221
Total Governmental Activities	<u>\$ 81,469,768</u>	<u>\$ 19,717,028</u>	<u>\$ 5,302,231</u>	<u>\$ 95,884,565</u>	<u>\$ 4,340,150</u>
<u>Business-Type Activities:</u>					
<u>General Obligation Bonds:</u>					
<u>Water Improvement Refunding Bonds</u>					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	\$ 2,110,000	\$ -	\$ 200,000	\$ 1,910,000	\$ 205,000
Unamortized Bond Premium	12,485	-	1,468	11,017	-
<u>Water Improvement Various Purpose</u>					
<u>Refunding Bonds 2010 - \$2,490,000</u>					
Serial Bonds @ 2.00%	1,895,000	-	265,000	1,630,000	260,000
Unamortized Bond Premium	53,844	-	7,692	46,152	-
<u>Water Improvement</u>					
<u>Refunding Bonds 2012 - \$2,130,000</u>					
Serial Bonds @ 2.00%	2,005,000	-	180,000	1,825,000	180,000
Unamortized Bond Premium	48,313	-	5,368	42,945	-
<u>Water System Improvement 2015</u>					
- \$722,456					
Serial Bonds @ 1.00-4.00%	700,000	-	30,000	670,000	30,000
Unamortized Bond Premium	39,489	-	2,078	37,411	-
<u>Roadway Improvement 2015</u>					
<u>Water Portion - \$1,022,207</u>					
Serial Bonds @ 1.00-4.00%	985,000	-	40,000	945,000	40,000
Unamortized Bond Premium	55,826	-	2,938	52,888	-
<u>Roadway Improvement 2015</u>					
<u>Sewer Portion - \$1,022,208</u>					
Serial Bonds @ 1.00-4.00%	985,000	-	40,000	945,000	40,000
Unamortized Bond Premium	55,827	-	2,939	52,888	-
<u>Sewer Improvement Refunding Bonds</u>					
2008 - \$3,225,000					
Serial Bonds @ 3.50%	2,120,000	-	200,000	1,920,000	210,000
Unamortized Bond Premium	\$ 12,491	\$ -	\$ 1,470	\$ 11,021	\$ -

(continued)

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(continued)	<u>Outstanding 1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2016</u>	<u>Amounts Due Within One Year</u>
<u>Business-Type Activities:</u>					
Sanitary Sewer Improvement Various Purpose Refunding Bonds 2010 - \$1,820,000					
Serial Bonds @ 2.00%	\$ 1,390,000	\$ -	\$ 200,000	\$ 1,190,000	\$ 190,000
Unamortized Bond Premium	39,332	-	5,619	33,713	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$825,000					
Serial Bonds @ 2.00%	775,000	-	70,000	705,000	70,000
Unamortized Bond Premium	19,005	-	2,111	16,894	-
Sanitary Sewer Improvement Refunding Bonds 2012 - \$3,910,000					
Serial Bonds @ 2.00%	3,675,000	-	330,000	3,345,000	335,000
Unamortized Bond Premium	89,014	-	9,890	79,124	-
Sanitary Sewer Improvement 2015 - \$1,648,129					
Serial Bonds @ 1.00-4.00%	1,590,000	-	65,000	1,525,000	65,000
Unamortized Bond Premium	89,540	-	4,712	84,828	-
Total General Obligation Bonds	<u>18,745,166</u>	<u>-</u>	<u>1,666,285</u>	<u>17,078,881</u>	<u>1,625,000</u>
<u>Recovery Zone Economic Development Bonds:</u>					
Water Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,457,500	-	40,000	1,417,500	42,500
Sewer Administration Building Bonds 2010 - \$1,650,000					
Term Bonds @ 2.50%	1,457,500	-	40,000	1,417,500	42,500
Total Recovery Zone Bonds	<u>2,915,000</u>	<u>-</u>	<u>80,000</u>	<u>2,835,000</u>	<u>85,000</u>
<u>OPWC Loan:</u>					
Ohio Public Works Commission Sewer Loan - 2003 - \$85,573 @ 0%	36,369	-	4,278	32,091	4,279
<u>Net Pension Liability for OPERS:</u>					
Sewer	363,160	181,674	-	544,834	-
Water	363,160	181,674	-	544,834	-
Total Net Pension Liability for OPERS	<u>726,320</u>	<u>363,348</u>	<u>-</u>	<u>1,089,668</u>	<u>-</u>
<u>Other:</u>					
Compensated Absences	165,376	84,804	89,330	160,850	68,952
Capital Leases	16,480	-	7,570	8,910	8,198
Total Business-Type Activities	<u>\$ 22,604,711</u>	<u>\$ 448,152</u>	<u>\$ 1,847,463</u>	<u>\$ 21,205,400</u>	<u>\$ 1,791,429</u>

Governmental Activities:

Special Assessments Bonds

As of December 31, 2016, the County has \$770,000 in special assessment bonded debt outstanding. The special assessment bonds consist of 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.

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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 2004 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 2016 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 2016 was \$6,526.

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

Year Ending December 31	Principal	Interest	Total
2017	\$ 85,000	\$ 20,200	\$ 105,200
2018	90,000	18,500	108,500
2019	90,000	15,800	105,800
2020	95,000	13,100	108,100
2021	100,000	10,250	110,250
2022-2024	310,000	15,625	325,625
Total	<u>\$ 770,000</u>	<u>\$ 93,475</u>	<u>\$ 863,475</u>

General Obligation Bonds

At December 31, 2016, the County had \$38,580,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Government Services Center building, Laughlin Building, the minimum security jail, west campus county engineer facility, the multi-county juvenile detention center, and the County jail improvement general obligation bonds will be repaid with General Fund property tax revenues. The developmental disabilities facility general obligation bonds will be repaid with the Board of Developmental Disabilities property tax revenues. Every year taxes are directly allocated by the Board of Developmental Disabilities to the general obligation bond retirement debt service fund to pay the debt of the developmental disabilities facility. The Child support enforcement agency relocation bonds were issued for building improvements and moving expenses. The Government Services Center building bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The west campus county engineer facility bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention center bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The jail improvement bonds were issued for the purpose of constructing a new County jail. The One-Stop Shop bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The developmental disabilities facility bonds were issued for the purpose of acquiring and renovating a building to be used by the developmental disabilities department. The airport bonds were issued for the purpose of paving and the construction of airplane hangers.

The 2004 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 2016 was \$456. Issuance costs associated with the bond issue were \$23,549. Term bonds maturing

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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, \$15,000 matured during 2015, and \$15,000 matured during 2016):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2017	\$ 15,000
2018	15,000
2019	15,000
Total	<u>\$ 45,000</u>

On July 24, 2008, the County refunded 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation refunding bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. The amount of premium amortized during 2016 was \$3,656. 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 2016 was \$4,302.

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 2016 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 2016 was \$30,641.

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 2016 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

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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 2016 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 original 2003 bonds were issued to cover the County's portion of the costs to build the multi-county juvenile detention center. The multi-county detention center is not a capital asset of the County. See Note 21. 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 2016 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 2016 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.

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 remaining portion of the 2004 One-Stop Shop general obligation bonds that were not refunded in 2012 matured on December 1, 2015. 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 2016 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 2016 was \$2,971.

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 remaining portion of the 2004 developmental disabilities facility general obligation bonds that were not refunded in 2012 matured in 2015. 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 2016 was \$4,036. Issuance costs in the amount of \$24,308 were expensed in the year of issuance. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$143,342. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2016 was \$11,027.

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

The 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, \$170,000 matured during 2016):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2017	\$ 175,000
2018	180,000
2019	185,000
2020	190,000
2021	195,000
2022-2026	1,065,000
2027-2028	470,000
Total	<u>\$ 2,460,000</u>

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and had a premium of \$1,053,240. The bonds were issued for the following purposes: County jail improvement general obligation bonds in the amount of \$29,500,000, water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The final three bond issues for enterprise fund purposes will be discussed later in the business-type activities section. The county jail improvement general obligation bonds issued in the amount of \$29,500,000 were issued for the construction of a new county jail and public safety facility on property already owned by the County. The bonds are backed by the full faith and credit of the County and will be repaid from general fund tax revenues of the County. The bonds were issued for a thirty year period with final maturity on December 1, 2044. The bonds consist of serial bonds in the amount of \$16,015,000 and term bonds in the amount of \$13,485,000. The bonds were issued at a premium in the amount of \$799,890. The amount of premium amortized during 2016 was \$26,663. Issuance costs associated with the bond issuance were \$359,048.

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

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

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

Year Ending December 31	Principal	Interest	Total
2017	\$ 2,050,000	\$ 1,355,189	\$ 3,405,189
2018	2,100,000	1,302,249	3,402,249
2019	2,145,000	1,236,984	3,381,984
2020	2,190,000	1,174,244	3,364,244
2021	2,245,000	1,107,069	3,352,069
2022-2026	6,115,000	4,700,394	10,815,394
2027-2031	5,050,000	3,687,894	8,737,894
2032-2036	5,520,000	2,719,781	8,239,781
2037-2041	6,585,000	1,653,313	8,238,313
2042-2044	4,580,000	352,070	4,932,070
Total	<u>\$ 38,580,000</u>	<u>\$ 19,289,187</u>	<u>\$ 57,869,187</u>

Long-Term Loans

On June 14, 2016, the County received their final draw request for the Local Government Innovation long-term loan for a total loan amount of \$500,000 with an annual percentage rate of 0%. The purpose of the loan was to implement a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes. This project was designed to move government into modern administrative and management methods and technology by improving the efficiency of paying vendors, paying employees, retaining court records, preparing financial reports, planning for disaster recovery, and improving accessibility of records. The County should realize a savings with the implementation of this innovation project. Loan repayments will be retired through the Local Government Innovation Loan Debt Service Fund through transfers from the General Fund. The debt service requirements are as follows:

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Year Ending December 31	Principal
2017	\$ 25,000
2018	50,000
2019	50,000
2020	50,000
2021	50,000
2022-2026	250,000
2027	25,000
Total	\$ 500,000

Business-Type Activities:

General Obligation Bonds

As of December 31, 2016, the County had \$16,610,000 in business-type general obligation bonds principal outstanding. The 2008 water improvement refunding bonds, the 2010 water improvement various purpose refunding bonds, the 2012 water improvement refunding bonds, water system improvement 2015 bonds, and the 2015 roadway improvement bonds will be paid from revenues derived by the County from the operation of the water system. The 2008 sewer improvement refunding bonds, the 2010 sanitary sewer improvement various purpose refunding bonds, the 2012 sanitary sewer improvement refunding bonds, 2015 sanitary sewer system improvement bonds, and the 2015 roadway improvement bonds will be paid from revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

On 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 2016 was \$2,938. Issuance costs associated with the bond issue were \$105,406. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, in the amount of \$185,680 for the water improvement refunding bonds and \$185,680 for the sewer improvement refunding bonds. The difference is being reported in the accompanying financial statements as deferred outflows of resources – deferred charge on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2016 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

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premium in the amount of \$96,143. The amount of premium amortized during 2016 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 2016 was \$5,619. Issuance costs were \$20,794. The partial advance refunding resulted in a difference between the net carrying amount of the debt and the acquisition price in the amount of \$274,675 for the water system improvement portion and \$200,717 for the sanitary sewer improvement portion. This difference is being reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding and is being amortized to interest expense over the life of the bonds using the straight-line method. The amount amortized during 2016 was \$21,974 for the water system improvement portion and \$16,058 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 2016 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 2016 was \$19,468 for the water improvement refunding bonds and \$43,252 for the sewer improvement refunding bonds. The remaining portions of the 2005 water works improvement bonds, the 2005 sanitary sewer improvement bonds, and the 2005 sewer various purpose bonds that were not refunded matured on December 1, 2015.

On January 6, 2015, the County issued Various Purpose Bonds, Series 2015, in the amount of \$33,915,000 and was issued at a total premium of \$1,053,240. The business-type activities portion of the bonds consisted of the following purposes: water system improvement general obligation bonds in the amount of \$722,456, roadway improvement general obligation bonds in the amount of \$2,044,415 to be split between the Water and Sewer Enterprise Funds, and sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129. The water system improvement general obligation bonds issued in the amount of \$722,456 were issued for the purpose of making improvements to the County's water supply, treatment, storage, and distribution system including system improvements in the area of State Routes 204 and 256. The roadway improvement general obligation bonds in the amount of \$2,044,415 were issued for the purpose of constructing an access road to the water and sewer facility. The sanitary sewer system improvement general obligation bonds in the amount of \$1,648,129 were issued for the purpose of making improvements to the County's sanitary sewer collection, treatment and disposal system including improvements at Mingo Estates and Lakeside water reclamation facilities. The issuances consisted of serial bonds and they were issued for a twenty year period with final maturity on December 1, 2034. The bonds were issued at a premium of \$100,332 for water purposes and \$153,018 for sewer purposes. The amount of premium amortized during 2016 was \$5,016 for water purposes and \$7,651 for sewer purposes. Total issuance costs associated with the business-type portion of the bond issuances were \$26,798 for the sewer portion and \$17,508 for the water portion.

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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	
2017	\$ 910,000	\$ 310,809	\$ 715,000	\$ 238,426	\$ 2,174,235
2018	940,000	287,460	725,000	218,726	2,171,186
2019	955,000	256,260	745,000	192,976	2,149,236
2020	970,000	226,459	780,000	169,076	2,145,535
2021	1,020,000	195,234	805,000	142,702	2,162,936
2022-2026	3,545,000	522,009	2,365,000	346,281	6,778,290
2027-2031	757,500	187,363	497,500	122,844	1,565,207
2032-2034	532,500	37,069	347,500	24,188	941,257
Total	<u>\$ 9,630,000</u>	<u>\$ 2,022,663</u>	<u>\$ 6,980,000</u>	<u>\$ 1,455,219</u>	<u>\$ 20,087,882</u>

Recovery Zone Economic Development Bonds

As of December 31, 2016, the County had \$2,835,000 in business-type recovery zone economic development bonds principal outstanding. During 2010, the County issued \$3,300,000 in Recovery Zone Economic Development Bonds (RZEDBs) in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These term bonds were issued for the purpose of paying a portion of the cost of a utilities department administration building. The bonds were split between the Water and Sewer Enterprise Funds of \$1,650,000 each. Issuance costs associated with the bond issue were \$57,606. The bonds will be retired from revenues derived by the County from the operation of the water and sewer systems. These general obligation bonds are backed by the full faith and credit of the County.

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

Year Ending December 31	Sewer		Water		Subsidy	Total
	Principal	Interest	Principal	Interest		
2017	\$ 42,500	\$ 78,184	\$ 42,500	\$ 78,184	(70,365)	\$ 171,003
2018	42,500	76,526	42,500	76,526	(68,875)	169,177
2019	45,000	74,868	45,000	74,868	(67,382)	172,354
2020	45,000	73,114	45,000	73,114	(65,802)	170,426
2021	47,500	71,358	47,500	71,358	(64,222)	173,494
2022-2026	255,000	319,795	255,000	319,795	(287,813)	861,777
2027-2031	287,500	248,646	287,500	248,646	(223,780)	848,512
2032-2036	337,500	159,404	337,500	159,404	(143,463)	850,345
2037-2040	315,000	49,040	315,000	49,040	(44,135)	683,945
Total	<u>\$ 1,417,500</u>	<u>\$ 1,150,935</u>	<u>\$ 1,417,500</u>	<u>\$ 1,150,935</u>	<u>\$ (1,035,837)</u>	<u>\$ 4,101,033</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.

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The outstanding bonds due December 1, 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 (the matured bonds dated December 1, 2015 and 2016 are not presented below):

Year Ending December 31	\$ 350,000	\$ 500,000	\$ 560,000	\$ 650,000	\$ 775,000
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	260,000	395,000	440,000	510,000	610,000
Amount due at stated maturity	90,000	105,000	120,000	140,000	165,000
Total	<u>\$ 350,000</u>	<u>\$ 500,000</u>	<u>\$ 560,000</u>	<u>\$ 650,000</u>	<u>\$ 775,000</u>
Stated Maturity	12/1/2020	12/1/2025	12/1/2030	12/1/2035	12/1/2040

Loans

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$85,573 in an Ohio Public Works Commission (OPWC) interest free loan issued in 2003. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal payments on the OPWC loan is expected to require 0.2 percent of net revenues.

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,278 and \$1,963,473, respectively. Annual debt service requirements to maturity for the debt are as follows:

Year Ending December 31	Principal
2017	\$ 4,279
2018	4,279
2019	4,279
2020	4,279
2021	4,278
2022-2024	10,697
Total	<u>\$ 32,091</u>

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Other Long-Term Items:

Compensated Absences

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

Capital Leases

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

Legal Debt Margin

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

The effects of the debt limitations described above at December 31, 2016, are a margin on unvoted debt of \$27,585,943, and an overall debt margin of \$77,529,582.

Net Pension Liability

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

There is no payment schedule for the net pension liability; however, employer pension contributions are made from the following funds: General Fund, Community Services, Motor Vehicle, Developmental Disabilities, Dog Adoption Center and Shelter, Child Support Enforcement Agency, Real Estate Assessment, Delinquent Real Estate Collection, Alcohol, Drug Addiction, and Mental Health Board, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Juvenile Court Services, Community Development Block Grant, Economic Development Assistance Grant, Other Public Safety Programs Special Revenue Funds, and the Sewer and Water Enterprise Funds.

Conduit Debt

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 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, 2016. The outstanding balance of these bonds as of December 31, 2016 was \$91,920,000.

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

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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, 2016. The amount outstanding at December 31, 2016 is \$6,874,045.

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, 2016. The bond was paid in full during 2016.

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, 2016. The amount outstanding at December 31, 2016 is \$904,322.

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, 2016. The amount outstanding at December 31, 2016 is \$23,965,000.

As authorized by the Ohio Revised Code Section 140.02, Fairfield County (lessee) entered into a master lease-purchase and sub-lease purchase agreement with Fifth Third Bank (lessor) and Lifeline of Ohio Organ Procurement, Inc. (sublessee) for the financing of the acquisition, construction, equipping, improvement, installation, and renovation of hospital facilities. The County and Franklin County, acting by and through the County Hospital Commission of Franklin County, have agreed to enter into a Public Hospital Agencies Agreement for the purpose of better providing for the health and welfare of the residents of the County by enhancing the availability, efficiency, and economy of hospital facilities and the services rendered. The lease was closed in December, 2016 in the amount of \$3,800,000. Under Ohio Law, this lease does not represent an obligation of the County at December 31, 2016. The amount outstanding at December 31, 2016 is \$3,800,000.

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NOTE 18 – INTERFUND TRANSACTIONS

Interfund transfers during 2016, consisted of the following:

<u>Transfer from</u>	<u>Transfer to</u>					<u>Totals</u>
	<u>Major Funds</u>				Other Nonmajor Governmental	
	General	Community Services	Motor Vehicle	Jail Facility		
Major Governmental Funds:						
General Fund	\$ -	\$ 362,790	\$ 80,000	\$ 300,000	\$ 5,040,024	\$ 5,782,814
Motor Vehicle	-	-	-	-	275,911	275,911
Other Nonmajor Governmental	2,815	-	-	-	293,726	296,541
Total All Funds	\$ 2,815	\$ 362,790	\$ 80,000	\$ 300,000	\$ 5,609,661	\$ 6,355,266

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 move money to the General Fund to close out no longer used funds, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and to move money into the capital project funds to be spent on capital related projects.

Interfund balances at December 31, 2016 consist of the following individual interfund receivables/payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>							<u>Totals</u>
	<u>Major Funds</u>				<u>Major Funds</u>			
	General	Community Services	Motor Vehicle	Other Nonmajor Governmental	Sewer	Water	Governmental Activities - Internal Service	
Major Governmental Funds:								
General Fund	\$ -	\$ -	\$ 1,616	\$ 50,857	\$ 824	\$ 647	\$ 1,081	\$ 55,025
Community Services	19,990	-	-	31,978	-	-	-	51,968
Motor Vehicle	20,572	-	-	-	-	-	-	20,572
Developmental Disabilities	2,584	-	-	-	29	536	-	3,149
Other Nonmajor Governmental	1,928,704	100,931	-	6,032	-	-	-	2,035,667
Major Enterprise Funds:								
Sewer	3,725	-	-	-	-	-	-	3,725
Water	2,725	-	-	-	-	-	-	2,725
Total All Funds	\$ 1,978,300	\$ 100,931	\$ 1,616	\$ 88,867	\$ 853	\$ 1,183	\$ 1,081	\$ 2,172,831

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 Ditch Maintenance, Emergency Management and Homeland Security, Litter Enforcement, Sheriff Services, Community Development Block Grant, Other Public Safety, and Home Special Revenue Funds, and the Airport Construction Capital Projects Fund.

During 2015, the County had issued a bond anticipation note in the amount of \$1,145,000. The County General Fund purchased these debt instruments as investments from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,145,000 for a one year period and from the Developmental

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Disabilities Facilities Capital Projects Fund in the amount of \$1,000,000 for a ten year period. At December 31, 2015, the outstanding balance of the Developmental Disabilities Facilities Capital Projects Fund bond was \$815,520. 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 2016, the County issued a bond anticipation note for the Airport Hanger Construction Capital Projects Fund in the amount of \$1,070,000 which matures January 13, 2017. The County General Fund purchased this debt instrument as an investment from the Airport Hanger Construction Capital Projects Fund in the amount of \$1,070,000. During 2016, the \$1,070,000 bond anticipation note was used to retire the 2015 note issuance of \$1,145,000 which matured January 15, 2016. During 2016, the Developmental Disabilities Facilities Capital Projects Fund paid principal in the amount of \$95,016; therefore, the remaining outstanding principal balance was \$720,504 as of December 31, 2016. 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.

	<u>Interfund Receivable</u>
<u>Interfund Payable</u>	General
Other Governmental Funds	\$ 1,809,161

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>
2017	\$ 96,916	\$ 17,034	\$ 113,950
2018	98,855	15,095	113,950
2019	99,829	13,118	112,947
2020	102,324	10,623	112,947
2021	104,883	8,065	112,948
2022-2023	217,697	8,197	225,894
Total	<u>\$ 720,504</u>	<u>\$ 72,132</u>	<u>\$ 792,636</u>

NOTE 19 – JOINTLY GOVERNED ORGANIZATIONS

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

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. Each board member's control over the operation of the District is limited to its representation on the board. The District's board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the board. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory

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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 2016. 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 \$673,246 to the Committee during 2016 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 43-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 2016, the County contributed \$172,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding. Financial statements can be obtained from the Fairfield County Regional Planning Commission 210 East Main Street, Lancaster, Ohio 43130.

D. Fairfield County Visitors and Convention Bureau

The Fairfield County Visitors and Convention Bureau has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A ten-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. Each board member's control over the operation of the Bureau is limited to its representation on the board. The Bureau's board exercises total control over the operations of the Bureau including budgeting, appropriating, contracting, and designating management. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 2016, 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 contributed to the Council upon its creation, the County made no contributions to the Council during 2016

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and no future contributions by the County are anticipated; however, the County did pay \$114,140 to the Council for contract services during 2016. 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 2016, the County paid \$671,167 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), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2016, the County made payments to the Agency for administrative and general services of the County's TANF, CHIP, Litter Enforcement, and Home grants in the amounts of \$57,372, \$65,594, \$523,735, and \$51,199 respectively. The County also gave the Agency an allocation from the Older Adult Services Levy of \$6,500. 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 2016, 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 2016, the County contributed \$282,105 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. 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 2016, 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.

K. Central Ohio Rural Transportation Planning Organization

The Central Ohio Rural Transportation Planning Organization is a jointly governed organization created to enhance the planning, coordination, and implementation of long-range and short-range transportation plans and transportation improvement programs and to seek capital support for infrastructure and public transportation projects within Fairfield, Knox, Madison, Marion, Morrow, Pickaway, and Union counties. The Organization's Rural Planning Committee consists of two local elected officials or their designee selected by the County Board of Commissioners for their respective county. These representatives are referred to as County Appointed Representatives. These representatives also serve on the County Sub-Committee. Each County's Sub-Committee advises the Rural Planning Committee. Additional representatives on the rural planning committee shall consist of one representative from each county sub-committee selected by all of the county appointed representatives of the rural planning committee. These representatives must be appointed biannually by their appointing authority. Additional ex-officio representatives shall include appropriate State and federal transportation officials. The County Sub-Committees consist of two County appointed rural planning committee representatives, one member of the County Board of Commissioners or designee, the County engineer, a representative from the largest City, a representative of the Regional Planning Commission, representation of other municipalities and townships within the County, representation of agencies that provide transportation services in the County, representatives from the ODOT district office or county garage, representative of business and general citizenry, and any other representative that the County Board of Commissioners invites to participate. In 2016, the County made no payments to the Organization. Continued existence of the Organization is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 20 – RELATED ORGANIZATIONS

A. Fairfield County District Library

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

B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2016, the County contributed no monies to the Organization. The Organization is its own budgeting and taxing authority and has no outstanding debt. The County Auditor serves as the fiscal agent for the Organization; therefore, the financial activity is reflected in a County agency fund.

C. Fairfield Metropolitan Housing Authority

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

NOTE 21 – JOINT VENTURE

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

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

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

In 2016, the District received \$2,092,458 in contributions from member counties, for a 16 year total of \$29,451,915 from all member counties. Fairfield County contributed \$857,287 in 2016, for a 16 year total of \$12,533,865 being contributed by the County as of December 31, 2016. The County's total contributions represent 43 percent of total member contributions as of December 31, 2016. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. The District completed construction in 2004 and opened its doors for business on February 9, 2004. The County issued debt in 2003 and refunded this debt in 2010 to cover the County's portion of the construction of the juvenile detention center. See Note 17 for more information on the outstanding debt. The County's share of the joint venture is \$1,542,975 as of December 31, 2016. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

NOTE 22– RISK SHARING POOLS

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

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$418,538.

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

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Prospective Rating Program is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group prospective 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 prospective 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.

Fairfield County, Ohio
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The County began participating in the program effective January 1, 2010. In 2016, the County paid premiums to BWC totaling \$464,955 and had a payable in the amount of \$16,147 as of December 31, 2016.

NOTE 23 – CONTINGENT LIABILITIES

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

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

NOTE 24 – RELATED PARTY TRANSACTIONS

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$1,057,487. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,851,726.

NOTE 25 – FUND BALANCES

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

Fairfield County, Ohio
 Notes to the Basic Financial Statements
 December 31, 2016

Fund Balances	General	Community Services	Motor Vehicle	Developmental Disabilities	Jail Facility Fund	Other Govern- mental Funds	Total
<u>Nonspendable:</u>							
Long-Term Loans							
Between Funds	\$ 1,623,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,623,588
Long-Term Note Receivable	1,800,000	-	-	-	-	-	1,800,000
Unclaimed Monies	126,650	-	-	-	-	-	126,650
Economic Development							
Grants Sequestered	-	-	-	-	-	193,050	193,050
Prepays	614,121	188,056	86,182	150,054	-	182,426	1,220,839
Materials and							
Supplies Inventory	123,523	4,671	345,819	16,786	-	-	490,799
Total Nonspendable	\$ 4,287,882	\$ 192,727	\$ 432,001	\$ 166,840	\$ -	\$ 375,476	\$ 5,454,926
<u>Restricted for:</u>							
Road Projects	-	-	3,896,827	-	-	1,313,379	5,210,206
Community Services	-	624,829	-	-	-	-	624,829
Developmental Disabilities	-	-	-	10,697,619	-	-	10,697,619
Mental Health	-	-	-	-	-	3,719,500	3,719,500
Jail Construction	-	-	-	-	2,902,563	-	2,902,563
Real Estate Assessment and							
Delinquent	-	-	-	-	-	6,092,689	6,092,689
Ditch Maintenance	-	-	-	-	-	1,793,712	1,793,712
Juvenile Court and Other							
Youth Services	-	-	-	-	-	1,920,387	1,920,387
Older Adult Services	-	-	-	-	-	2,402,918	2,402,918
Child Support Enforcement	-	-	-	-	-	1,887,571	1,887,571
Child and Adult Protective							
Services	-	-	-	-	-	2,321,014	2,321,014
Children Services	-	-	-	-	-	1,671,493	1,671,493
Community Development	-	-	-	-	-	299,271	299,271
Economic Development	-	-	-	-	-	592,336	592,336
Dog Shelter	-	-	-	-	-	440,529	440,529
Court Computers	-	-	-	-	-	806,365	806,365
Safety Services	-	-	-	-	-	941,823	941,823
Indigent Services	-	-	-	-	-	133,907	133,907
Capital Improvements	-	-	-	-	-	2,229	2,229
Debt Service Payments	-	-	-	-	-	798,753	798,753
Other Purposes	-	-	-	-	-	254,143	254,143
Total Restricted	-	624,829	3,896,827	10,697,619	2,902,563	27,392,019	45,513,857
<u>Committed to:</u>							
Building Inspections	161,906	-	-	-	-	-	161,906
Geographical							
Information Systems	135,083	-	-	-	-	-	135,083
Notary Services	49,788	-	-	-	-	-	49,788
Enterprise Zone Plans	8,512	-	-	-	-	-	8,512
Capital Improvements	-	-	-	-	8,923,382	96,545	9,019,927
Purchases on Order:							
County Administration	62,381	-	-	-	-	-	62,381
Health Services	60,269	-	-	-	-	-	60,269
Safety Services	74,046	-	-	-	-	-	74,046
Total Committed	551,985	-	-	-	8,923,382	96,545	9,571,912
<u>Assigned to:</u>							
Capital Improvements	-	-	-	-	-	355,897	355,897
Airport Operations	27,828	-	-	-	-	-	27,828
Purchases on Order:							
County Administration	366,517	-	-	-	-	-	366,517
County Courts	55,348	-	-	-	-	-	55,348
Safety Services	407,291	-	-	-	-	-	407,291
Health Services	5,848	-	-	-	-	-	5,848
Veterans Services	130,742	-	-	-	-	-	130,742
Subsequent Year's							
Appropriations	6,187,016	-	-	-	-	-	6,187,016
Total Assigned	7,180,590	-	-	-	-	355,897	7,536,487
<u>Unassigned (Deficits):</u>	6,893,414	-	-	-	-	(1,198,788)	5,694,626
Total Fund Balances	\$ 18,913,871	\$ 817,556	\$ 4,328,828	\$ 10,864,459	\$ 11,825,945	\$ 27,021,149	\$ 73,771,808

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

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

NOTE 26 – TAX ABATEMENT DISCLOSURES

As of December 31, 2016, Fairfield County provides an Enterprise Zone tax incentive program.

Real Estate and Personal Property Tax Abatement

Pursuant to Ohio Revised Code 5709, the County established an Enterprise Zone area in 1992 and updated this in 2004 with the consent and agreement of the City of Lancaster and affected townships and villages, which included all land within the boundaries of the County. Enterprise zones are designated areas of land in which businesses can receive tax incentives. The Enterprise Zone program is an economic development tool administered by the County Economic Development department that provides real property tax and personal property tax exemptions to businesses on eligible new investments in the County when the investment is made in conjunction with a project that includes establishing, expanding, renovating or occupying facilities, creating and preserving jobs within the zone, and investments in machinery, equipment, and additional inventory. Existing land values and existing building values are not eligible. No business which is used primarily for making retail sales shall be eligible for tax exemption under this program. Only the applicable percentage of the taxable value of the property not being abated is billed to the recipient of the abatement.

Only eligible businesses that agree to make substantial investment in either real property and/or personal property shall receive tax exemptions as authorized under the Fairfield County Enterprise Zone Program. The amount of investment necessary to qualify as substantial investment shall be determined on the basis of the specific circumstances of each individual business. The following items are the minimum levels of investment necessary in real and/or personal property which will constitute a substantial investment for project eligibility:

1. For projects involving construction of new facilities, total project costs must be at least \$150,000;
2. For expansion activities, expenditures to add land, building, machinery, equipment, or other materials, except inventory, must equal at least 10 percent of the market value of the facility prior to such expenditures, as determined for the purposes of local property taxation;
3. For renovation of existing facilities, expenditures to alter or repair a facility must equal at least 50 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation; and
4. For occupancy of a vacant facility, expenditures for alternation or repair must equal at least 20 percent of the market value of the facility prior to such expenditures, as determined for the purpose of local property taxation.

The time period of the incentive in years, is determined by the type of job, the creation and/or retention of new, full-time permanent jobs, and the rate structure. The County Economic Development department is responsible for setting up the Tax Incentive Review Council (TIRC) as specified in Ohio Revised Code Section 5709.85 in coordination with the County Auditor's Office. The TIRC annually reviews the Enterprise Zone agreements in the County to assure compliance with the Ohio Enterprise Zone regulations. The business must demonstrate that it has created and/or retained the agreed upon number of jobs. Businesses have up to 36 months to reach full implementation of employment goals and a phased hiring process may be negotiated as part of the tax exemption agreement. Management and

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

company executives are given an opportunity to explain how they have met, or are working towards meeting, the job creation and retention goals outlined in the application. Members of the local school boards, townships, and municipalities are also given an opportunity to weigh in on the extension and ask questions of the company representatives and other TIRC members. Each company is unique and the TIRC considers the efforts made by the company to meet its commitment, the broader economic landscape in which the company operates, labor market challenges, and the support of the local community in its evaluation. Tax exemptions may be reduced or eliminated upon recommendation of the TIRC if employment and job creation and/or retention is not achieved. There are no recapture of abated taxes for the two enterprise zone agreement as of December 31, 2016.

County Board of Commissioners Criteria for Decision Making

Prior to entering into an agreement with an enterprise, the County Board of Commissioners determines whether the business submitting the proposal is qualified by financial responsibility and business experience to create and preserve employment opportunities in the zone and to improve the economic climate of the municipal corporation or municipal corporations or the unincorporated areas in which the zone is located and to which the proposal applies, and whether the business satisfies one of the following criteria:

1. The business currently has no operations in the State and, subject to approval of the agreement, intends to establish operations in the zone;
2. The business currently has operations in the State and, subject to approval of the agreement, intends to establish operations at a new location in the zone that would not result in a reduction in the number of employee positions at any of the business's other locations in the State;
3. The business, subject to approval of the agreement, intends to relocate operations, currently located in another state, to the zone;
4. The business, subject to approval of the agreement, intends to expand operations at an existing site in the zone that the business currently operates; and
5. The business, subject to approval of the agreement, intends to relocate operations, currently located in this State, to the zone, and the director of development services has issued a waiver for the business under division (B) of section 5709.633 of the Revised Code.

The County has two enterprise zone agreements with two businesses as of December 31, 2016:

<u>Purpose</u>	<u>Actual Percentage of Taxes Abated During the Year</u>	<u>Actual Amount of Taxes Abated (Incentives Abated) During the Year</u>
Manufacturing	75%	\$3,400
Commercial Rental and Repair	50%	\$1,077

Tax Abatements Approved by Other Entities

Pursuant to Sections 3735.65-3735.70 of the Ohio Revised Code, the City of Lancaster, City of Canal Winchester, and the City of Pickerington, created various Community Reinvestment Area agreements. granting exemptions from real property taxation a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the effective date of the resolution adopted by a city pursuant to section [3735.66](#) of the Ohio Revised Code. The Community Reinvestment Area agreements are filed with the housing officer designated for the community reinvestment area in which the property is located and with the County. These agreements state various periods for tax exemptions not to exceed 15 years when the cost of remodeling is at least two thousand five hundred dollars in the case of a dwelling containing not more than two family units or at least five thousand dollars in the case of all other property. The period of exemption for a dwelling may be extended by a legislative authority for up to an additional ten years if the dwelling is a structure of historical or architectural significance, is a certified historic structure that has been subject to federal tax treatment under 26 U.S.C. 47 and 170(h), and units within the structure have been leased to individual tenants for five consecutive years.

Fairfield County, Ohio
Notes to the Basic Financial Statements
December 31, 2016

County property tax revenues were reduced as follows under agreements entered into by other governments:

Overlapping Government	Amount of 2016 Taxes Abated
City of Lancaster	\$99,814
City of Canal Winchester	70,600
City of Pickerington	6,244
<i>Total</i>	\$176,658

NOTE 27 – SUBSEQUENT EVENT

On January 1, 2017, the County began a limited risk health insurance that will be accounted for in an internal service fund. The internal service fund accounts for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The limited risk health program will be for employees of the County and various external agencies within Fairfield County.

On January 13, 2017, the County renewed \$1,000,000 in existing internally financed bond anticipation notes. These notes will be used to retire the \$1,070,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2016 (reflected as interfund payables in the financial statements, See Note 18).

On March 22, 2017, the County received a first drawdown receipt of \$1,681,004 from the Ohio Water Development Authority (OWDA). This receipt is part of a \$2,648,226 loan from OWDA for the Allen Road waterline project. OWDA has agreed to forgive \$1,312,953 of the loan; therefore, the County will be required to repay a total of \$1,335,273 after the loan is finalized.

On April 25, 2017, the County Commissioners entered into a contract to purchase property for a records center. The property includes a 16,320 square foot office building, which will be used for office space in connection with the records center. The purchase price of the property will be \$450,000.

NOTE 28 – 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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Required Supplementary Information

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

	2016	2015	2014
County's Proportion of the Net Pension Liability	0.28623777%	0.27400100%	0.27400100%
County's Proportionate Share of the Net Pension Liability	\$49,579,990	\$33,047,583	\$32,301,149
County's Covered Payroll	\$33,442,255	\$31,708,074	\$31,415,613
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	148.26%	104.22%	102.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented each year were determined as of Fairfield County's measurement date which is the prior year end.

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

	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00629612%	0.00612674%	0.00579869%	0.00579869%
County's Proportionate Share of the Net Pension Liability	\$2,107,500	\$1,693,252	\$1,410,442	\$1,680,109
County's Covered Payroll	\$606,143	\$764,371	\$829,408	\$816,985
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	347.69%	221.52%	170.05%	205.65%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to show Information for ten years, information prior to 2013 is not available. An additional column will be added each year.

* Amounts presented for each fiscal year were determined as of Fairfield County's measurement date which is the prior fiscal year end.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$4,413,690	\$4,262,745	\$4,043,186	\$4,309,411
Contributions in Relation to the Contractually Required Contribution	<u>(4,413,690)</u>	<u>(4,262,745)</u>	<u>(4,043,186)</u>	<u>(4,309,411)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$34,664,317	\$33,442,255	\$31,708,074	\$31,415,613
Contributions as a Percentage of Covered Payroll	12.73%	12.75%	12.75%	13.72%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available.
An additional column will be added each year.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$92,651	\$84,860	\$103,454	\$107,823
Contributions in Relation to the Contractually Required Contribution	<u>(92,651)</u>	<u>(84,860)</u>	<u>(103,454)</u>	<u>(107,823)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$661,793	\$606,143	\$764,371	\$829,408
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.53%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$106,208	\$109,659	\$104,500	\$97,744	\$93,425	\$86,339
<u>(106,208)</u>	<u>(109,659)</u>	<u>(104,500)</u>	<u>(97,744)</u>	<u>(93,425)</u>	<u>(86,339)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$816,985	\$843,531	\$803,846	\$751,877	\$718,654	\$664,146
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

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Combining Financial Statements and Schedules

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General Fund

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

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General Government - Legislative and Executive				
Commissioners:				
Personal Services	\$ 467,494	\$ 470,511	\$ 468,125	\$ 2,386
Fringe Benefits	220,867	219,792	216,122	3,670
Materials and Supplies	15,119	15,164	8,429	6,735
Contractual Services	384,112	368,433	360,717	7,716
Capital Outlay	33,500	26,483	2,384	24,099
Total Commissioners	1,121,092	1,100,383	1,055,777	44,606
Economic Development:				
Personal Services	112,500	140,796	140,523	273
Fringe Benefits	44,610	56,408	51,250	5,158
Materials and Supplies	424	300	175	125
Contractual Services	51,720	47,215	15,257	31,958
Capital Outlay	-	2,400	2,314	86
Total Economic Development	209,254	247,119	209,519	37,600
Auditor:				
Personal Services	657,229	657,229	619,459	37,770
Fringe Benefits	310,555	310,555	269,331	41,224
Materials and Supplies	22,826	20,371	13,800	6,571
Contractual Services	403,813	380,982	346,103	34,879
Capital Outlay	9,047	9,000	8,640	360
Total Auditor	1,403,470	1,378,137	1,257,333	120,804
Treasurer:				
Personal Services	276,747	276,747	260,867	15,880
Fringe Benefits	118,870	135,318	132,771	2,547
Materials and Supplies	15,603	15,205	13,243	1,962
Contractual Services	83,431	75,482	72,000	3,482
Other	-	16,385	-	16,385
Total Treasurer	494,651	519,137	478,881	40,256
Prosecuting Attorney:				
Personal Services	1,027,477	1,025,477	915,539	109,938
Fringe Benefits	407,450	409,450	353,612	55,838
Materials and Supplies	10,221	10,176	9,673	503
Contractual Services	13,500	12,892	11,788	1,104
Capital Outlay	64,000	64,000	54,000	10,000
Other	57,852	57,852	57,852	-
Total Prosecuting Attorney	1,580,500	1,579,847	1,402,464	177,383
Geographical Information System:				
Personal Services	90,000	57,766	57,668	98
Fringe Benefits	33,325	21,559	21,029	530
Materials and Supplies	6,165	5,400	2,018	3,382
Contractual Services	119,208	117,534	94,990	22,544
Capital Outlay	12,100	17,500	16,923	577
Total Geographical Information System	\$ 260,798	\$ 219,759	\$ 192,628	\$ 27,131

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Information Technology:				
Personal Services	\$ 427,000	\$ 427,000	\$ 424,864	\$ 2,136
Fringe Benefits	147,572	147,572	145,884	1,688
Materials and Supplies	62,646	52,721	52,721	-
Contractual Services	77,203	107,904	107,904	-
Capital Outlay	68,800	174,273	169,963	4,310
Total Information Technology	783,221	909,470	901,336	8,134
Board of Elections:				
Personal Services	857,763	857,763	804,086	53,677
Fringe Benefits	270,375	307,115	294,944	12,171
Materials and Supplies	188,413	174,320	112,541	61,779
Contractual Services	307,385	268,623	235,593	33,030
Capital Outlay	236,230	236,230	226,250	9,980
Other	2,000	2,000	64	1,936
Total Board of Elections	1,862,166	1,846,051	1,673,478	172,573
Maintenance and Operation:				
Personal Services	512,660	512,660	502,035	10,625
Fringe Benefits	313,690	313,690	306,780	6,910
Materials and Supplies	497,295	457,978	432,004	25,974
Contractual Services	1,787,885	1,755,920	1,744,481	11,439
Capital Outlay	173,159	287,000	202,128	84,872
Total Maintenance and Operation	3,284,689	3,327,248	3,187,428	139,820
Recorder:				
Personal Services	176,392	176,392	176,333	59
Fringe Benefits	119,827	119,827	119,243	584
Materials and Supplies	2,132	2,132	1,739	393
Contractual Services	22,795	22,784	17,248	5,536
Total Recorder	321,146	321,135	314,563	6,572
Human Resources:				
Personal Services	181,615	215,215	204,859	10,356
Fringe Benefits	74,248	89,723	82,132	7,591
Materials and Supplies	3,045	3,000	1,646	1,354
Contractual Services	207,334	234,007	192,487	41,520
Capital Outlay	1,200	8,300	8,209	91
Total Human Resources	467,442	550,245	489,333	60,912
Enterprise Zone:				
Personal Services	2,000	2,000	439	1,561
Fringe Benefits	1,100	1,100	143	957
Materials and Supplies	200	200	-	200
Contractual Services	600	600	-	600
Total Enterprise Zone	3,900	3,900	582	3,318
Certificate of Title Administration:				
Personal Services	725,000	740,000	735,770	4,230
Fringe Benefits	440,900	425,900	403,861	22,039
Materials and Supplies	44,492	31,909	13,692	18,217
Contractual Services	48,759	69,804	64,395	5,409
Capital Outlay	8,000	3,243	285	2,958
Other	-	60	60	-
Total Certificate of Title Administration	\$ 1,267,151	\$ 1,270,916	\$ 1,218,063	\$ 52,853

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County Recorder Equipment:				
Contractual Services	\$ 149,205	\$ 147,103	\$ 93,550	\$ 53,553
Capital Outlay	20,561	20,556	7,947	12,609
Total County Recorder Equipment	169,766	167,659	101,497	66,162
Building Department:				
Contractual Services	62,143	50,713	43,473	7,240
Other	-	12,500	10,667	1,833
Total Building Department	62,143	63,213	54,140	9,073
Insurance on Property and Persons:				
Contractual Services	546,808	526,942	512,658	14,284
Levy and Assessment:				
Contractual Services	469,400	463,000	422,130	40,870
Total General Government - Legislative and Executive	14,307,597	14,494,161	13,471,810	1,022,351
General Government - Judicial				
Domestic Relations:				
Personal Services	450,045	440,973	440,859	114
Fringe Benefits	155,987	168,559	165,622	2,937
Materials and Supplies	3,838	3,610	3,610	-
Contractual Services	12,392	8,730	8,567	163
Capital Outlay	26,377	26,369	26,365	4
Total Domestic Relations	648,639	648,241	645,023	3,218
Common Pleas Probation:				
Personal Services	340,912	351,212	348,670	2,542
Fringe Benefits	156,806	165,228	162,805	2,423
Total Common Pleas Probation	497,718	516,440	511,475	4,965
Common Pleas Court:				
Personal Services	515,188	504,888	427,084	77,804
Fringe Benefits	221,141	212,719	204,579	8,140
Materials and Supplies	20,578	20,009	13,216	6,793
Contractual Services	185,849	163,376	105,106	58,270
Capital Outlay	40,725	45,225	44,966	259
Total Common Pleas Court	983,481	946,217	794,951	151,266
Jury Commission:				
Personal Services	1,672	1,672	1,545	127
Fringe Benefits	280	280	257	23
Total Jury Commission	1,952	1,952	1,802	150
Juvenile Court:				
Contractual Services	134,308	49,904	49,904	-
Probate Court:				
Personal Services	376,000	370,000	357,254	12,746
Fringe Benefits	174,000	180,000	179,692	308
Materials and Supplies	5,000	5,000	3,543	1,457
Contractual Services	101,624	99,484	76,414	23,070
Total Probate Court	\$ 656,624	\$ 654,484	\$ 616,903	\$ 37,581

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of Courts:				
Personal Services	\$ 709,747	\$ 717,647	\$ 717,404	\$ 243
Fringe Benefits	410,260	410,915	407,494	3,421
Materials and Supplies	36,944	28,666	28,371	295
Contractual Services	167,845	158,446	157,566	880
Capital Outlay	10,590	11,195	11,137	58
Other	-	200	200	-
Total Clerk of Courts	<u>1,335,386</u>	<u>1,327,069</u>	<u>1,322,172</u>	<u>4,897</u>
Municipal Court:				
Materials and Supplies	32,014	22,908	19,608	3,300
Contractual Services	511,464	533,473	524,774	8,699
Total Municipal Court	<u>543,478</u>	<u>556,381</u>	<u>544,382</u>	<u>11,999</u>
Notary Public Fees:				
Materials and supplies	5,000	5,000	-	5,000
Contractual Services	6,721	3,625	3,624	1
Total notary public fees	<u>11,721</u>	<u>8,625</u>	<u>3,624</u>	<u>5,001</u>
Public Defender:				
Contractual Services	1,380,000	1,380,000	1,292,741	87,259
Total General Government - Judicial	<u>6,193,307</u>	<u>6,089,313</u>	<u>5,782,977</u>	<u>306,336</u>
Public Safety				
Probation Department:				
Personal Services	802,249	802,249	759,364	42,885
Fringe Benefits	377,477	375,333	374,495	838
Materials and Supplies	54,020	55,456	55,311	145
Contractual Services	543,263	620,359	618,641	1,718
Total Probation Department	<u>1,777,009</u>	<u>1,853,397</u>	<u>1,807,811</u>	<u>45,586</u>
Coroner:				
Personal Services	184,209	185,249	185,241	8
Fringe Benefits	48,738	48,738	48,349	389
Materials and Supplies	2,500	2,500	1,831	669
Contractual Services	143,855	124,545	124,544	1
Capital Outlay	4,000	4,000	3,331	669
Total Coroner	<u>383,302</u>	<u>365,032</u>	<u>363,296</u>	<u>1,736</u>
Visitation Center:				
Personal Services	42,875	44,135	44,134	1
Fringe Benefits	7,220	7,584	7,565	19
Contractual Services	21,740	65,740	65,683	57
Total Visitation Center	<u>71,835</u>	<u>117,459</u>	<u>117,382</u>	<u>77</u>
Sheriff:				
Personal Services	7,818,778	7,765,163	7,486,978	278,185
Fringe Benefits	3,571,542	3,607,692	3,419,657	188,035
Materials and Supplies	868,760	606,620	564,947	41,673
Contractual Services	2,242,939	2,214,116	2,074,651	139,465
Capital Outlay	405,361	608,676	598,259	10,417
Other	48,126	48,823	48,823	-
Total Sheriff	<u>14,955,506</u>	<u>14,851,090</u>	<u>14,193,315</u>	<u>657,775</u>
Total Public Safety	<u>\$ 17,187,652</u>	<u>\$ 17,186,978</u>	<u>\$ 16,481,804</u>	<u>\$ 705,174</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Health				
Agriculture:				
Contractual Services	\$ 390,000	\$ 390,000	\$ 390,000	\$ -
TB Clinics:				
Contractual Services	9,000	5,346	4,346	1,000
Crippled Children:				
Contractual Services	337,058	337,058	337,058	-
Total Health	736,058	732,404	731,404	1,000
Human Services				
Veterans Service Commission:				
Personal Services	326,300	326,300	293,616	32,684
Fringe Benefits	113,360	115,760	113,603	2,157
Materials and Supplies	42,000	42,000	37,246	4,754
Contractual Services	1,122,253	1,040,361	751,405	288,956
Capital Outlay	75,000	75,000	51,348	23,652
Total Human Services	1,678,913	1,599,421	1,247,218	352,203
Transportation				
Airport:				
Materials and Supplies	53,885	49,023	46,050	2,973
Contractual Services	141,415	175,536	168,452	7,084
Capital Outlay	145,615	145,615	130,112	15,503
Other	1,000	1,000	200	800
Total Transportation	341,915	371,174	344,814	26,360
Other				
Commissioners Share - Costs:				
Contractual Services	1,776,330	1,948,680	1,878,996	69,684
Miscellaneous:				
Contractual Services.....	60,981	30,883	30,502	381
Capital Outlay.....	63,000	57,600	-	57,600
Other.....	100,500	112,500	48,683	63,817
Total Miscellaneous	224,481	200,983	79,185	121,798
Total Other	2,000,811	2,149,663	1,958,181	191,482
Total Expenditures.....	\$ 42,446,253	\$ 42,623,114	\$ 40,018,208	\$ 2,604,906

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, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 26,646,816	\$ 797,803	\$ 2,541,916	\$ 29,986,535
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents.....	193,050	-	-	193,050
Receivables:				
Property Taxes	8,598,222	178,400	-	8,776,622
Lodging Taxes	47,026	-	-	47,026
Accounts	114,684	950	-	115,634
Interfund	88,867	-	-	88,867
Special Assessments	70,895	715,961	-	786,856
Accrued Interest	1,763	-	-	1,763
Loans	616,378	-	-	616,378
Intergovernmental	5,127,336	-	60,230	5,187,566
Prepaid Items.....	182,426	-	-	182,426
Total Assets.....	<u>\$ 41,687,463</u>	<u>\$ 1,693,114</u>	<u>\$ 2,602,146</u>	<u>\$ 45,982,723</u>
LIABILITIES				
Accounts Payable.....	\$ 781,963	\$ -	\$ 13,025	\$ 794,988
Contracts Payable.....	311,591	-	233,359	544,950
Accrued Wages and Benefits Payable.....	234,765	-	-	234,765
Matured Compensated Absences Payable.....	12,768	-	-	12,768
Retainage Payable.....	72,417	-	110,864	183,281
Interfund Payable.....	1,044,572	-	2,800,256	3,844,828
External Party Payable.....	35,144	-	4,000	39,144
Intergovernmental Payable.....	114,070	-	-	114,070
Matured Interest Payable.....	34	-	-	34
Matured Capital Leases Payable.....	207	-	-	207
Total Liabilities.....	<u>2,607,531</u>	<u>-</u>	<u>3,161,504</u>	<u>5,769,035</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to				
Finance Current Year Operations.....	8,313,901	178,400	-	8,492,301
Unavailable Revenue.....	3,976,969	715,961	7,308	4,700,238
Total Deferred Inflows of Resources.....	<u>12,290,870</u>	<u>894,361</u>	<u>7,308</u>	<u>13,192,539</u>
FUND BALANCES				
Nonspendable	375,476	-	-	375,476
Restricted	26,444,737	798,753	148,529	27,392,019
Committed.....	-	-	96,545	96,545
Assigned.....	-	-	355,897	355,897
Unassigned (Deficits).....	(31,151)	-	(1,167,637)	(1,198,788)
Total Fund Balances.....	<u>26,789,062</u>	<u>798,753</u>	<u>(566,666)</u>	<u>27,021,149</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 41,687,463</u>	<u>\$ 1,693,114</u>	<u>\$ 2,602,146</u>	<u>\$ 45,982,723</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
REVENUES				
Property Taxes.....	\$ 8,220,980	\$ 178,400	\$ -	\$ 8,399,380
Lodging Taxes.....	223,961	-	-	223,961
Charges for Services.....	4,173,535	-	6,870	4,180,405
Licenses and Permits.....	569,365	-	-	569,365
Fines and Forfeitures.....	238,666	-	-	238,666
Intergovernmental.....	12,330,612	-	2,311,792	14,642,404
Special Assessments.....	42,063	73,406	-	115,469
Interest.....	34,989	35,286	-	70,275
Rent.....	8,516	479,844	-	488,360
Donations.....	89,015	-	-	89,015
Other.....	149,884	-	2,222	152,106
Total Revenues.....	<u>26,081,586</u>	<u>766,936</u>	<u>2,320,884</u>	<u>29,169,406</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	1,984,294	-	-	1,984,294
Judicial	1,651,252	-	-	1,651,252
Public Safety	2,498,885	-	-	2,498,885
Public Works	2,201,237	-	-	2,201,237
Health	5,261,017	-	-	5,261,017
Human Services	13,295,723	-	-	13,295,723
Urban Redevelopment and Housing	389,198	-	-	389,198
Intergovernmental.....	838,168	-	-	838,168
Capital Outlay.....	-	-	4,346,132	4,346,132
Debt Service:				
Principal Retirement	2,289	2,365,000	-	2,367,289
Interest and Fiscal Charges	609	1,438,229	25,133	1,463,971
Total Expenditures.....	<u>28,122,672</u>	<u>3,803,229</u>	<u>4,371,265</u>	<u>36,297,166</u>
Excess of Revenues Under Expenditures.....	<u>(2,041,086)</u>	<u>(3,036,293)</u>	<u>(2,050,381)</u>	<u>(7,127,760)</u>
OTHER FINANCING SOURCES (USE)				
Sale of capital assets.....	7,600	-	-	7,600
Loans Issued.....	-	-	500,000	500,000
Transfers In.....	1,878,363	2,630,811	1,100,487	5,609,661
Transfers Out.....	(264,647)	(1,786)	(30,108)	(296,541)
Total Other Financing Sources (Use).....	<u>1,621,316</u>	<u>2,629,025</u>	<u>1,570,379</u>	<u>5,820,720</u>
Net Changes in Fund Balances.....	(419,770)	(407,268)	(480,002)	(1,307,040)
Fund Balances Beginning of Year.....	27,208,832	1,206,021	(86,664)	28,328,189
Fund Balances End of Year.....	<u>\$ 26,789,062</u>	<u>\$ 798,753</u>	<u>\$ (566,666)</u>	<u>\$ 27,021,149</u>

Nonmajor Special Revenue Funds

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

Dog Adoption Center and Shelter Fund	To account for restricted monies for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for restricted State, federal, and local revenue used to administer the County Bureau of Support.
Real Estate Assessment Fund	To account for restricted State-mandated countywide real estate reappraisals that are funded by restricted charges to the political subdivisions located within the County.
Ditch Maintenance Fund	To account for restricted revenues used to build irrigation ditches and to maintain existing ditches within the County.
Delinquent Real Estate Collection Fund	To account for a charge of five percent of monies received from all delinquent real estate taxes, personal property taxes, and manufactured home taxes restricted and used for the purpose of collecting delinquent real estate taxes.
Alcohol, Drug Addiction, and Mental Health Board Fund	To account for the proceeds of a county-wide property tax levy, along with federal and State grants, that are restricted and expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.
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 2016; therefore, there is no budgetary schedule presented.

(continued)

Nonmajor Special Revenue Funds (continued)

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.
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, and the Special Elections Fund for GAAP reporting. The Voter/Education Pollworker Training had no cash activity or budget during 2016; therefore, there is no budgetary schedule presented. (continued)

Nonmajor Special Revenue Funds (continued)

Other Judicial Programs Fund
Smaller Special Revenue Funds operated by the County restricted for judicial purposes and subsidized in part by charges for services, fines and forfeitures, State grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Computerized Legal Research Fund, Indigent Guardianship Fund, Computer Fund, Parent Education Fund, Courts Special Projects Fund, and Law Library Resources Fund for GAAP reporting.

Other Public Safety Programs Fund
Smaller Special Revenue Funds operated by the County restricted for public safety purposes and subsidized in part by charges for services, State and federal grants, as well as other miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. This fund includes the Youth Services Fund, County Probation Services Community Based Corrections Fund, Victims of Crime Fund, Federal Emergency Management Agency Fund, Wireless 9-1-1 Fund, Adult Community Based Corrections Fund, Major Crimes Unit Grant Fund, and Justice for Families Fund for GAAP reporting. Federal Emergency Management Agency Fund had a cash balance but had no cash activity or budget during 2016; therefore, there is no budgetary schedule presented.

Home
To account for urban redevelopment and housing program purposes which is subsidized by restricted State and federal grants and interest earnings.

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Fairfield County, Ohio

COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2016

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Ditch Maintenance Fund	Delinquent Real Estate Collection Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 472,112	\$ 1,827,837	\$ 5,534,499	\$ 1,868,712	\$ 643,536
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	-	-	-	-
Accounts	-	42,251	-	-	1,221
Interfund	-	401	-	-	-
Special Assessments	-	-	-	61,248	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	33	143,050	-	-	-
Prepaid Items.....	5,582	49,992	26,328	-	8,180
Total Assets.....	<u>\$ 477,727</u>	<u>\$ 2,063,531</u>	<u>\$ 5,560,827</u>	<u>\$ 1,929,960</u>	<u>\$ 652,937</u>
LIABILITIES					
Accounts Payable.....	\$ 19,862	\$ 7,299	\$ 6,133	\$ -	\$ 751
Contracts Payable.....	-	-	-	-	-
Accrued Wages and					
Benefits Payable.....	8,780	58,715	39,410	-	13,592
Matured Compensated					
Absences Payable.....	-	-	-	-	8,071
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	-	39,845	-	75,000	-
External Party Payable.....	-	-	-	-	-
Intergovernmental Payable.....	2,974	20,109	13,984	-	4,626
Matured Interest Payable.....	-	-	-	-	-
Matured Capital Leases Payable.....	-	-	-	-	-
Total Liabilities.....	<u>31,616</u>	<u>125,968</u>	<u>59,527</u>	<u>75,000</u>	<u>27,040</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	-	-	-	61,248	-
Total Deferred Inflows of Resources.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,248</u>	<u>-</u>
FUND BALANCES:					
Nonspendable	5,582	49,992	26,328	-	8,180
Restricted	440,529	1,887,571	5,474,972	1,793,712	617,717
Unassigned (Deficit).....	-	-	-	-	-
Total Fund Balances	<u>446,111</u>	<u>1,937,563</u>	<u>5,501,300</u>	<u>1,793,712</u>	<u>625,897</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 477,727</u>	<u>\$ 2,063,531</u>	<u>\$ 5,560,827</u>	<u>\$ 1,929,960</u>	<u>\$ 652,937</u>

Alcohol, Drug Addiction, and Mental Health Board 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
\$ 3,697,061	\$ 1,536,806	\$ 264,787	\$ 1,874	\$ 7,765	\$ 16,703	\$ 1,551,087
-	-	-	-	-	-	-
2,310,161	-	-	-	-	-	1,426,883
-	-	-	-	-	-	-
6,674	18,761	505	672	-	-	-
-	5,631	-	-	-	-	-
-	-	-	-	9,647	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
797,995	1,520,713	22,171	-	-	-	83,221
34,397	13,523	6,221	-	-	-	-
<u>\$ 6,846,288</u>	<u>\$ 3,095,434</u>	<u>\$ 293,684</u>	<u>\$ 2,546</u>	<u>\$ 17,412</u>	<u>\$ 16,703</u>	<u>\$ 3,061,191</u>
\$ 203,828	\$ 283,028	\$ 1,293	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	311,591
32,185	-	7,087	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	72,417
-	40,930	111,150	-	-	-	-
-	-	-	-	-	-	-
11,711	10,319	2,480	-	-	-	-
-	-	34	-	-	-	-
-	-	207	-	-	-	-
<u>247,724</u>	<u>334,277</u>	<u>122,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384,008</u>
2,233,888	-	-	-	-	-	1,379,994
<u>610,779</u>	<u>1,076,141</u>	<u>-</u>	<u>256</u>	<u>9,647</u>	<u>-</u>	<u>130,110</u>
<u>2,844,667</u>	<u>1,076,141</u>	<u>-</u>	<u>256</u>	<u>9,647</u>	<u>-</u>	<u>1,510,104</u>
34,397	13,523	6,221	-	-	-	-
3,719,500	1,671,493	165,212	2,290	7,765	16,703	1,167,079
-	-	-	-	-	-	-
<u>3,753,897</u>	<u>1,685,016</u>	<u>171,433</u>	<u>2,290</u>	<u>7,765</u>	<u>16,703</u>	<u>1,167,079</u>
<u>\$ 6,846,288</u>	<u>\$ 3,095,434</u>	<u>\$ 293,684</u>	<u>\$ 2,546</u>	<u>\$ 17,412</u>	<u>\$ 16,703</u>	<u>\$ 3,061,191</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

December 31, 2016

	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund	Juvenile Court Services Fund	Community Development Block Grant Fund
ASSETS					
Equity in Pooled Cash and					
Cash Equivalents.....	\$ 7,917	\$ 4,973	\$ 661,630	\$ 1,442,389	\$ 289,374
Restricted Assets: Equity in Pooled					
Cash and cash equivalents	-	-	-	-	-
Receivables:					
Property Taxes	-	-	-	-	-
Lodging Taxes	-	47,026	-	-	-
Accounts	-	-	-	-	-
Interfund	-	-	-	-	128
Special Assessments	-	-	-	-	-
Accrued Interest	-	-	-	-	50
Loans	-	-	-	-	101,428
Intergovernmental	30,017	-	49,362	61,768	1,152,345
Prepaid Items.....	1,306	-	4,467	9,479	54
Total Assets.....	<u>\$ 39,240</u>	<u>\$ 51,999</u>	<u>\$ 715,459</u>	<u>\$ 1,513,636</u>	<u>\$ 1,543,379</u>
LIABILITIES					
Accounts Payable.....	\$ 611	\$ 51,999	\$ 48,486	\$ 18,995	\$ 36,750
Contracts Payable.....	-	-	-	-	-
Accrued Wages and					
Benefits Payable.....	3,065	-	6,517	27,270	6
Matured Compensated					
Absences Payable.....	-	-	4,697	-	-
Retainage Payable.....	-	-	-	-	-
Interfund Payable.....	28,517	-	291,240	5,631	290,451
External Party Payable.....	-	-	-	-	14,815
Intergovernmental Payable.....	8,375	-	6,756	9,795	22
Matured Interest Payable.....	-	-	-	-	-
Matured Capital Leases Payable.....	-	-	-	-	-
Total Liabilities.....	<u>40,568</u>	<u>51,999</u>	<u>357,696</u>	<u>61,691</u>	<u>342,044</u>
DEFERRED INFLOWS OF RESOURCES					
Property Taxes not levied to Finance					
Current Year Operations.....	-	-	-	-	-
Unavailable Revenue.....	28,517	-	-	-	903,821
Total Deferred Inflows of Resources.....	<u>28,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>903,821</u>
FUND BALANCES:					
Nonspendable	1,306	-	4,467	9,479	54
Restricted	-	-	353,296	1,442,466	297,460
Unassigned (Deficit).....	<u>(31,151)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>(29,845)</u>	<u>-</u>	<u>357,763</u>	<u>1,451,945</u>	<u>297,514</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 39,240</u>	<u>\$ 51,999</u>	<u>\$ 715,459</u>	<u>\$ 1,513,636</u>	<u>\$ 1,543,379</u>

(Continued)

<u>Workforce Investment Act Fund</u>	<u>Older Adult Services Levy Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Child/Adult Protective Services Fund</u>	<u>Other Legislative and Executive Programs</u>	<u>Other Judicial Programs</u>	<u>Other Public Safety Programs</u>
\$ 116,468	\$ 2,359,986	\$ 75,869	\$ 2,289,036	\$ 92,663	\$ 1,060,897	\$ 746,045
-	-	193,050	-	-	-	-
-	1,620,393	-	3,240,785	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	25,496	19,104
-	49,500	429	31,978	779	-	-
-	-	-	-	-	-	-
-	-	1,713	-	-	-	-
-	-	514,950	-	-	-	-
80,897	95,848	-	191,696	-	7,980	691,651
130	-	56	-	-	1,129	21,582
<u>\$ 197,495</u>	<u>\$ 4,125,727</u>	<u>\$ 786,067</u>	<u>\$ 5,753,495</u>	<u>\$ 93,442</u>	<u>\$ 1,095,502</u>	<u>\$ 1,478,382</u>
\$ 12,111	\$ 6,568	\$ -	\$ -	\$ -	\$ 72,158	\$ 12,091
-	-	-	-	-	-	-
-	-	12	-	-	-	38,126
-	-	-	-	-	-	-
-	-	-	-	-	-	-
39,981	-	350	-	-	-	46,477
-	-	-	-	-	-	20,329
5,136	-	18	-	-	-	17,765
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>57,228</u>	<u>6,568</u>	<u>380</u>	<u>-</u>	<u>-</u>	<u>72,158</u>	<u>134,788</u>
-	1,566,673	-	3,133,346	-	-	-
80,897	149,568	245	299,135	-	7,240	420,776
<u>80,897</u>	<u>1,716,241</u>	<u>245</u>	<u>3,432,481</u>	<u>-</u>	<u>7,240</u>	<u>420,776</u>
130	-	193,106	-	-	1,129	21,582
59,240	2,402,918	592,336	2,321,014	93,442	1,014,975	901,236
-	-	-	-	-	-	-
<u>59,370</u>	<u>2,402,918</u>	<u>785,442</u>	<u>2,321,014</u>	<u>93,442</u>	<u>1,016,104</u>	<u>922,818</u>
<u>\$ 197,495</u>	<u>\$ 4,125,727</u>	<u>\$ 786,067</u>	<u>\$ 5,753,495</u>	<u>\$ 93,442</u>	<u>\$ 1,095,502</u>	<u>\$ 1,478,382</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2016

	<u>Home</u>	<u>Totals</u>
ASSETS		
Equity in Pooled Cash and		
Cash Equivalents.....	\$ 76,790	\$ 26,646,816
Restricted Assets: Equity in Pooled		
Cash and cash equivalents	-	193,050
Receivables:		
Property Taxes	-	8,598,222
Lodging Taxes	-	47,026
Accounts	-	114,684
Interfund	21	88,867
Special Assessments	-	70,895
Accrued Interest	-	1,763
Loans	-	616,378
Intergovernmental	198,589	5,127,336
Prepaid Items.....	-	182,426
Total Assets.....	<u>\$ 275,400</u>	<u>\$ 41,687,463</u>
LIABILITIES		
Accounts Payable.....	\$ -	\$ 781,963
Contracts Payable.....	-	311,591
Accrued Wages and		
Benefits Payable.....	-	234,765
Matured Compensated		
Absences Payable.....	-	12,768
Retainage Payable.....	-	72,417
Interfund Payable.....	75,000	1,044,572
External Party Payable.....	-	35,144
Intergovernmental Payable.....	-	114,070
Matured Interest Payable.....	-	34
Matured Capital Leases Payable.....	-	207
Total Liabilities.....	<u>75,000</u>	<u>2,607,531</u>
DEFERRED INFLOWS OF RESOURCES		
Property Taxes not levied to Finance		
Current Year Operations.....	-	8,313,901
Unavailable Revenue.....	198,589	3,976,969
Total Deferred Inflows of Resources.....	<u>198,589</u>	<u>12,290,870</u>
FUND BALANCES:		
Nonspendable	-	375,476
Restricted	1,811	26,444,737
Unassigned (Deficit).....	-	(31,151)
Total Fund Balances	<u>1,811</u>	<u>26,789,062</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 275,400</u>	<u>\$ 41,687,463</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, 2016

	Dog Adoption Center and Shelter Fund	Child Support Enforcement Agency Fund	Real Estate Assessment Fund	Ditch Maintenance Fund
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	-	-
Charges for Services.....	33,937	506,564	1,933,443	-
Licenses and Permits.....	367,009	-	-	-
Fines and Forfeitures.....	27,453	-	-	-
Intergovernmental.....	2,500	2,272,346	-	-
Special Assessments.....	-	-	-	41,554
Interest.....	-	-	-	-
Rent.....	-	-	-	-
Donations.....	7,922	-	-	-
Other.....	4,362	4,079	1,175	-
Total Revenues.....	<u>443,183</u>	<u>2,782,989</u>	<u>1,934,618</u>	<u>41,554</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	1,604,303	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	177,791
Health	488,456	-	-	-
Human Services	-	2,238,079	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>488,456</u>	<u>2,238,079</u>	<u>1,604,303</u>	<u>177,791</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,273)</u>	<u>544,910</u>	<u>330,315</u>	<u>(136,237)</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	180,844	-	-
Transfers Out.....	-	-	-	-
Total Other Financing Sources (Use).....	<u>-</u>	<u>180,844</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(45,273)	725,754	330,315	(136,237)
Fund Balances Beginning of Year.....	491,384	1,211,809	5,170,985	1,929,949
Fund Balances End of Year.....	<u>\$ 446,111</u>	<u>\$ 1,937,563</u>	<u>\$ 5,501,300</u>	<u>\$ 1,793,712</u>

Delinquent Real Estate Collection Fund	Alcohol, Drug Addiction, and Mental Health Board Fund	Children Services Fund	Emergency Management and Homeland Security Fund	Marriage License Fund	Bateson Beach Fund	Environmental Affairs Grant Fund
\$ -	\$ 2,309,335	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
685,989	139,435	246,793	50,170	-	-	-
-	-	-	-	33,341	-	-
-	-	-	-	-	-	-
-	1,681,063	3,166,844	164,580	-	-	-
-	-	-	-	-	509	-
-	-	-	-	-	-	-
-	8,516	-	-	-	-	-
-	1,480	78,688	-	-	-	-
411	2,801	102,080	307	-	-	-
<u>686,400</u>	<u>4,142,630</u>	<u>3,594,405</u>	<u>215,057</u>	<u>33,341</u>	<u>509</u>	<u>-</u>
378,462	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	283,838	-	-	-
-	-	-	-	-	-	-
-	4,122,170	-	-	33,563	-	-
-	-	5,824,602	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,289	-	-	-
-	-	-	609	-	-	-
<u>378,462</u>	<u>4,122,170</u>	<u>5,824,602</u>	<u>286,736</u>	<u>33,563</u>	<u>-</u>	<u>-</u>
<u>307,938</u>	<u>20,460</u>	<u>(2,230,197)</u>	<u>(71,679)</u>	<u>(222)</u>	<u>509</u>	<u>-</u>
-	-	-	7,600	-	-	-
-	-	1,525,063	101,656	-	-	-
-	-	-	-	-	-	-
-	-	1,525,063	109,256	-	-	-
<u>307,938</u>	<u>20,460</u>	<u>(705,134)</u>	<u>37,577</u>	<u>(222)</u>	<u>509</u>	<u>-</u>
<u>317,959</u>	<u>3,733,437</u>	<u>2,390,150</u>	<u>133,856</u>	<u>2,512</u>	<u>7,256</u>	<u>16,703</u>
<u>\$ 625,897</u>	<u>\$ 3,753,897</u>	<u>\$ 1,685,016</u>	<u>\$ 171,433</u>	<u>\$ 2,290</u>	<u>\$ 7,765</u>	<u>\$ 16,703</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, 2016

	Bridges, Culverts, and County Road Levy Fund	Litter Enforcement Fund	Reese- Peters Home Fund	Sheriff Services Fund
REVENUES				
Property Taxes.....	\$ 1,342,467	\$ -	\$ -	\$ -
Lodging Taxes.....	-	-	223,961	-
Charges for Services.....	-	-	-	253,347
Licenses and Permits.....	-	-	-	169,015
Fines and Forfeitures.....	-	-	-	89,996
Intergovernmental.....	168,269	545,350	-	248,669
Special Assessments.....	-	-	-	-
Interest.....	-	12	-	-
Rent.....	-	-	-	-
Donations.....	-	-	-	925
Other.....	-	19,460	-	7,293
Total Revenues.....	<u>1,510,736</u>	<u>564,822</u>	<u>223,961</u>	<u>769,245</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	648,695
Public Works	1,799,485	-	223,961	-
Health	-	616,828	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>1,799,485</u>	<u>616,828</u>	<u>223,961</u>	<u>648,695</u>
Excess of Revenues Over (Under) Expenditures	<u>(288,749)</u>	<u>(52,006)</u>	<u>-</u>	<u>120,550</u>
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	-
Transfers In.....	-	-	-	-
Transfers Out.....	(264,234)	-	-	-
Total Other Financing Sources (Use).....	<u>(264,234)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances.....	(552,983)	(52,006)	-	120,550
Fund Balances Beginning of Year.....	1,720,062	22,161	-	237,213
Fund Balances End of Year.....	<u>\$ 1,167,079</u>	<u>\$ (29,845)</u>	<u>\$ -</u>	<u>\$ 357,763</u>

(Continued)

Juvenile Court Services Fund	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
\$ -	\$ -	\$ -	\$ 1,523,060	\$ -	\$ 3,046,118	\$ -
-	-	-	-	-	-	-
20,011	250	-	-	329	-	6,827
-	-	-	-	-	-	-
-	-	-	-	-	-	-
654,853	781,989	485,499	193,786	-	387,571	-
-	-	-	-	-	-	-
-	2,404	-	-	18,272	-	4,040
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,328	2	-	-	5	-	-
<u>680,192</u>	<u>784,645</u>	<u>485,499</u>	<u>1,716,846</u>	<u>18,606</u>	<u>3,433,689</u>	<u>10,867</u>
-	-	-	-	-	-	1,529
1,268,315	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	497,848	1,634,588	-	3,100,606	-
-	298,487	-	-	3,318	-	-
-	550,295	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,268,315</u>	<u>848,782</u>	<u>497,848</u>	<u>1,634,588</u>	<u>3,318</u>	<u>3,100,606</u>	<u>1,529</u>
<u>(588,123)</u>	<u>(64,137)</u>	<u>(12,349)</u>	<u>82,258</u>	<u>15,288</u>	<u>333,083</u>	<u>9,338</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(413)	-	-	-	-	-	-
<u>(413)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(588,536)	(64,137)	(12,349)	82,258	15,288	333,083	9,338
2,040,481	361,651	71,719	2,320,660	770,154	1,987,931	84,104
<u>\$ 1,451,945</u>	<u>\$ 297,514</u>	<u>\$ 59,370</u>	<u>\$ 2,402,918</u>	<u>\$ 785,442</u>	<u>\$ 2,321,014</u>	<u>\$ 93,442</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, 2016

	Other Judicial Programs	Other Public Safety Programs	Home	Totals
REVENUES				
Property Taxes.....	\$ -	\$ -	\$ -	\$ 8,220,980
Lodging Taxes.....	-	-	-	223,961
Charges for Services.....	220,245	76,195	-	4,173,535
Licenses and Permits.....	-	-	-	569,365
Fines and Forfeitures.....	121,217	-	-	238,666
Intergovernmental.....	41,570	1,495,489	40,234	12,330,612
Special Assessments.....	-	-	-	42,063
Interest.....	-	-	10,261	34,989
Rent.....	-	-	-	8,516
Donations.....	-	-	-	89,015
Other.....	86	2,495	-	149,884
Total Revenues.....	<u>383,118</u>	<u>1,574,179</u>	<u>50,495</u>	<u>26,081,586</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	1,984,294
Judicial	382,937	-	-	1,651,252
Public Safety	-	1,566,352	-	2,498,885
Public Works	-	-	-	2,201,237
Health	-	-	-	5,261,017
Human Services	-	-	-	13,295,723
Urban Redevelopment and Housing	-	-	87,393	389,198
Intergovernmental.....	-	287,873	-	838,168
Debt Service:				
Principal Retirement	-	-	-	2,289
Interest and Fiscal Charges	-	-	-	609
Total Expenditures.....	<u>382,937</u>	<u>1,854,225</u>	<u>87,393</u>	<u>28,122,672</u>
Excess of Revenues Over				
(Under) Expenditures	181	(280,046)	(36,898)	(2,041,086)
OTHER FINANCING SOURCES (USE)				
Sale of Capital Assets.....	-	-	-	7,600
Transfers In.....	-	70,800	-	1,878,363
Transfers Out.....	-	-	-	(264,647)
Total Other Financing Sources (Use).....	<u>-</u>	<u>70,800</u>	<u>-</u>	<u>1,621,316</u>
Net Changes in Fund Balances.....	181	(209,246)	(36,898)	(419,770)
Fund Balances Beginning of Year.....	1,015,923	1,132,064	38,709	27,208,832
Fund Balances End of Year.....	<u>\$ 1,016,104</u>	<u>\$ 922,818</u>	<u>\$ 1,811</u>	<u>\$ 26,789,062</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 70,400	\$ 33,702	\$ (36,698)
Licenses and Permits.....	410,000	358,382	(51,618)
Fines and Forfeitures.....	26,000	27,520	1,520
Intergovernmental.....	3,000	2,500	(500)
Donations.....	3,000	8,160	5,160
Other.....	-	4,362	4,362
Total Revenues.....	<u>512,400</u>	<u>434,626</u>	<u>(77,774)</u>
EXPENDITURES			
Current:			
Health:			
Dog Adoption Center and Shelter:			
Personal Services	134,431	132,809	1,622
Fringe Benefits	76,683	75,793	890
Materials and Supplies	47,743	43,116	4,627
Contractual Services	255,889	244,692	11,197
Capital Outlay	18,900	11,436	7,464
Other	100	100	-
Total Expenditures.....	<u>533,746</u>	<u>507,946</u>	<u>25,800</u>
Net Change in Fund Balance.....	(21,346)	(73,320)	(51,974)
Fund Balance Beginning of Year	475,589	475,589	-
Prior Year Encumbrances Appropriated.....	<u>34,982</u>	<u>34,982</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 489,225</u>	<u>\$ 437,251</u>	<u>\$ (51,974)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 430,000	\$ 514,571	\$ 84,571
Intergovernmental.....	2,100,000	2,163,394	63,394
Other.....	-	4,079	4,079
Total Revenues.....	<u>2,530,000</u>	<u>2,682,044</u>	<u>152,044</u>
EXPENDITURES			
Current:			
Human Services:			
Child Support Enforcement Agency:			
Personal Services	1,110,500	1,050,689	59,811
Fringe Benefits	630,500	601,494	29,006
Materials and Supplies	4,253	1,847	2,406
Contractual Services	<u>839,937</u>	<u>645,562</u>	<u>194,375</u>
Total Expenditures.....	<u>2,585,190</u>	<u>2,299,592</u>	<u>285,598</u>
Excess of Revenues Over (Under) Expenditures.....	(55,190)	382,452	437,642
OTHER FINANCING SOURCE			
Transfers In.....	<u>180,844</u>	<u>180,844</u>	-
Net Change in Fund Balance.....	125,654	563,296	437,642
Fund Balance Beginning of Year	967,416	967,416	-
Prior Year Encumbrances Appropriated.....	<u>251,629</u>	<u>251,629</u>	-
Fund Balance End of Year	<u>\$ 1,344,699</u>	<u>\$ 1,782,341</u>	<u>\$ 437,642</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,788,100	\$ 1,933,443	\$ 145,343
Other.....	-	1,175	1,175
Total Revenues.....	<u>1,788,100</u>	<u>1,934,618</u>	<u>146,518</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Real Estate Assessment:			
Personal Services	731,250	712,244	19,006
Fringe Benefits	369,740	333,894	35,846
Materials and Supplies	50,073	35,577	14,496
Contractual Services	1,802,371	1,100,326	702,045
Capital Outlay	<u>94,200</u>	<u>87,523</u>	<u>6,677</u>
Total Expenditures.....	<u>3,047,634</u>	<u>2,269,564</u>	<u>778,070</u>
Net Change in Fund Balance.....	(1,259,534)	(334,946)	924,588
Fund Balance Beginning of Year	4,875,020	4,875,020	-
Prior Year Encumbrances Appropriated.....	<u>538,418</u>	<u>538,418</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,153,904</u>	<u>\$ 5,078,492</u>	<u>\$ 924,588</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ -	\$ 41,554	\$ 41,554
EXPENDITURES			
Current:			
Public Works:			
Ditch Maintenance:			
Contractual Services	177,791	177,791	-
Net Change in Fund Balance.....	(177,791)	(136,237)	41,554
Fund Balance Beginning of Year	2,004,949	2,004,949	-
Fund Balance End of Year	<u>\$ 1,827,158</u>	<u>\$ 1,868,712</u>	<u>\$ 41,554</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 645,000	\$ 684,768	\$ 39,768
Other.....	-	411	411
Total Revenues.....	<u>645,000</u>	<u>685,179</u>	<u>40,179</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Delinquent Real Estate Collection:			
Personal Services	254,500	226,419	28,081
Fringe Benefits	136,800	111,556	25,244
Materials and Supplies	5,500	-	5,500
Contractual Services	378,500	45,781	332,719
Capital Outlay	<u>5,104</u>	<u>345</u>	<u>4,759</u>
Total Expenditures.....	<u>780,404</u>	<u>384,101</u>	<u>396,303</u>
Net Change in Fund Balance.....	(135,404)	301,078	436,482
Fund Balance Beginning of Year	316,321	316,321	-
Prior Year Encumbrances Appropriated.....	<u>9,847</u>	<u>9,847</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 190,764</u>	<u>\$ 627,246</u>	<u>\$ 436,482</u>

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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Property Taxes.....	\$ 2,348,808	\$ 2,297,217	\$ (51,591)
Charges for Services.....	137,546	143,281	5,735
Intergovernmental.....	1,217,125	1,603,191	386,066
Rent.....	17,280	8,516	(8,764)
Donations.....	50	1,480	1,430
Other.....	28,000	3,201	(24,799)
Total Revenues.....	<u>3,748,809</u>	<u>4,056,886</u>	<u>308,077</u>
EXPENDITURES			
Current:			
Health:			
Alcohol, Drug Addiction, and Mental Health Board:			
Personal Services	548,350	509,335	39,015
Fringe Benefits	232,360	191,216	41,144
Materials and Supplies	20,220	12,566	7,654
Contractual Services	4,471,933	4,258,718	213,215
Capital Outlay	9,000	100	8,900
Total Expenditures.....	<u>5,281,863</u>	<u>4,971,935</u>	<u>309,928</u>
Net Change in Fund Balance.....	(1,533,054)	(915,049)	618,005
Fund Balance Beginning of Year.....	3,094,066	3,094,066	-
Prior Year Encumbrances Appropriated.....	784,698	784,698	-
Fund Balance End of Year.....	<u>\$ 2,345,710</u>	<u>\$ 2,963,715</u>	<u>\$ 618,005</u>

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

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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services	\$ 30,000	\$ 260,978	\$ 230,978
Intergovernmental	3,185,271	3,214,724	29,453
Donations	71,000	78,491	7,491
Other	50,000	156,811	106,811
Total Revenues	<u>3,336,271</u>	<u>3,711,004</u>	<u>374,733</u>
EXPENDITURES			
Current:			
Human Services:			
Children Services:			
Materials and Supplies	5,090	1,130	3,960
Contractual Services	5,606,150	5,303,361	302,789
Capital Outlay	15,000	6,975	8,025
Total Expenditures	<u>5,626,240</u>	<u>5,311,466</u>	<u>314,774</u>
Excess of Revenues Under Expenditures	(2,289,969)	(1,600,462)	689,507
OTHER FINANCING SOURCE			
Transfers In	1,410,796	1,525,063	114,267
Net Change in Fund Balance	(879,173)	(75,399)	803,774
Fund Balance Beginning of Year	1,246,233	1,246,233	-
Prior Year Encumbrances Appropriated	340,557	340,557	-
Fund Balance End of Year	<u>\$ 707,617</u>	<u>\$ 1,511,391</u>	<u>\$ 803,774</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 51,336	\$ 49,665	\$ (1,671)
Intergovernmental.....	246,370	150,011	(96,359)
Donations.....	500	-	(500)
Other.....	7,300	7,697	397
Total Revenues.....	<u>305,506</u>	<u>207,373</u>	<u>(98,133)</u>
EXPENDITURES			
Current:			
Public Safety:			
Emergency Management and Homeland Security:			
Personal Services	182,000	116,728	65,272
Fringe Benefits	30,472	19,942	10,530
Materials and Supplies	5,550	1,172	4,378
Contractual Services	151,779	102,631	49,148
Capital Outlay	72,503	63,213	9,290
Total Expenditures.....	<u>442,304</u>	<u>303,686</u>	<u>138,618</u>
Excess of Revenues Under Expenditures.....	<u>(136,798)</u>	<u>(96,313)</u>	<u>40,485</u>
OTHER FINANCING SOURCES (USE)			
Sale of Capital Assets	7,600	7,600	-
Advances In	-	110,500	110,500
Advances Out	-	(60,971)	(60,971)
Transfers In.....	101,656	101,656	-
Total Other Financing Sources (Use).....	<u>109,256</u>	<u>158,785</u>	<u>49,529</u>
Net Change in Fund Balance.....	(27,542)	62,472	90,014
Fund Balance Beginning of Year	188,750	188,750	-
Prior Year Encumbrances Appropriated.....	10,494	10,494	-
Fund Balance End of Year	<u>\$ 171,702</u>	<u>\$ 261,716</u>	<u>\$ 90,014</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Licenses and Permits.....	\$ 36,000	\$ 33,563	\$ (2,437)
EXPENDITURES			
Current:			
Health:			
Marriage License:			
Contractual Services	<u>36,000</u>	<u>33,563</u>	<u>2,437</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Special Assessments.....	\$ -	\$ 509	\$ 509
EXPENDITURES			
Total Expenditures.....	-	-	-
Net change in fund balance.....	-	509	509
Fund Balance Beginning of Year	<u>7,256</u>	<u>7,256</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,256</u>	<u>\$ 7,765</u>	<u>\$ 509</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,276,325	\$ 1,334,984	\$ 58,659
Charges for services.....	23,729	-	(23,729)
Intergovernmental.....	168,000	168,269	269
Total Revenues.....	<u>1,468,054</u>	<u>1,503,253</u>	<u>35,199</u>
EXPENDITURES			
Current:			
Public Works:			
Bridges, Culverts, and County Road Levy:			
Contractual Services	29,800	27,648	2,152
Capital Outlay	1,810,126	1,791,683	18,443
Total Expenditures.....	<u>1,839,926</u>	<u>1,819,331</u>	<u>20,595</u>
Excess of Revenues Under Expenditures.....	(371,872)	(316,078)	55,794
OTHER FINANCING USE			
Transfers Out.....	(264,234)	(264,234)	-
Net Change in Fund Balance.....	(636,106)	(580,312)	55,794
Fund Balance Beginning of Year	1,674,645	1,674,645	-
Prior Year Encumbrances Appropriated.....	19,809	19,809	-
Fund Balance End of Year	<u>\$ 1,058,348</u>	<u>\$ 1,114,142</u>	<u>\$ 55,794</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	\$ 593,660	\$ 545,350	\$ (48,310)
Interest	-	12	12
Other	-	17,960	17,960
Total Revenues	<u>593,660</u>	<u>563,322</u>	<u>(30,338)</u>
EXPENDITURES			
Current:			
Health:			
Litter Enforcement:			
Personal Services	43,500	41,357	2,143
Fringe Benefits	23,866	21,162	2,704
Materials and Supplies	3,660	3,160	500
Contractual Services	524,735	524,323	412
Other	<u>21,833</u>	<u>21,636</u>	<u>197</u>
Total Expenditures	<u>617,594</u>	<u>611,638</u>	<u>5,956</u>
Excess of Revenues Under Expenditures	(23,934)	(48,316)	(24,382)
OTHER FINANCING SOURCE			
Advances In	-	28,517	28,517
Net Change in Fund Balance	(23,934)	(19,799)	4,135
Fund Balance Beginning of Year	26,248	26,248	-
Prior Year Encumbrances Appropriated	<u>160</u>	<u>160</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,474</u>	<u>\$ 6,609</u>	<u>\$ 4,135</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Lodging Taxes.....	\$ 250,000	\$ 220,292	\$ (29,708)
EXPENDITURES			
Current:			
Public Works:			
Reese-Peters Home:			
Other	252,789	221,849	30,940
Net Change in Fund Balance.....	(2,789)	(1,557)	1,232
Fund Balance Beginning of Year	291	291	-
Prior year encumbrances appropriated.....	2,789	2,789	-
Fund Balance End of Year	<u>\$ 291</u>	<u>\$ 1,523</u>	<u>\$ 1,232</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 250,000	\$ 253,347	\$ 3,347
Licenses and Permits.....	155,000	169,897	14,897
Fines and Forfeitures.....	71,000	91,129	20,129
Intergovernmental.....	397,031	221,946	(175,085)
Donations.....	-	925	925
Other.....	697	953	256
Total Revenues.....	<u>873,728</u>	<u>738,197</u>	<u>(135,531)</u>
EXPENDITURES			
Current:			
Public Safety:			
Sheriff Services:			
Personal Services	149,727	146,040	3,687
Fringe Benefits	81,991	79,324	2,667
Materials and Supplies	270,306	268,313	1,993
Contractual Services	191,212	172,711	18,501
Capital outlay	8,900	6,632	2,268
Total Expenditures.....	<u>702,136</u>	<u>673,020</u>	<u>29,116</u>
Excess of Revenues Over Expenditures.....	<u>171,592</u>	<u>65,177</u>	<u>(106,415)</u>
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	232,490	232,490
Advances Out.....	-	(59,583)	(59,583)
Total Other Financing Source (Use).....	<u>-</u>	<u>172,907</u>	<u>172,907</u>
Net Change in Fund Balance.....	171,592	238,084	66,492
Fund Balance Beginning of Year	321,244	321,244	-
Prior Year Encumbrances Appropriated.....	65,508	65,508	-
Fund Balance End of Year	<u>\$ 558,344</u>	<u>\$ 624,836</u>	<u>\$ 66,492</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 83,500	\$ 20,366	\$ (63,134)
Intergovernmental.....	800,976	698,718	(102,258)
Donations.....	1,000	-	(1,000)
Other.....	-	5,328	5,328
Total Revenues.....	<u>885,476</u>	<u>724,412</u>	<u>(161,064)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Juvenile Court Services:			
Personal Services	518,951	492,982	25,969
Fringe Benefits	200,869	181,251	19,618
Materials and Supplies	12,402	4,397	8,005
Contractual Services	859,781	727,618	132,163
Other	218	218	-
Total Expenditures.....	<u>1,592,221</u>	<u>1,406,466</u>	<u>185,755</u>
Excess of Revenues Under Expenditures.....	(706,745)	(682,054)	24,691
OTHER FINANCING USE			
Transfers Out.....	(413)	(413)	-
Net Change in Fund Balance.....	(707,158)	(682,467)	24,691
Fund Balance Beginning of Year	1,949,623	1,949,623	-
Prior Year Encumbrances Appropriated.....	88,096	88,096	-
Fund Balance End of Year	<u>\$ 1,330,561</u>	<u>\$ 1,355,252</u>	<u>\$ 24,691</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 800	\$ 250	\$ (550)
Loans.....	16,000	45,198	29,198
Intergovernmental.....	1,176,027	669,882	(506,145)
Interest.....	2,650	2,758	108
Other.....	-	2	2
Total Revenues.....	<u>1,195,477</u>	<u>718,090</u>	<u>(477,387)</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Community Development Block Grant:			
Personal Services	2,200	2,183	17
Fringe Benefits	1,465	970	495
Materials and supplies	75	-	75
Contractual Services	610,108	359,269	250,839
Capital Outlay	<u>636,500</u>	<u>582,755</u>	<u>53,745</u>
Total Expenditures.....	<u>1,250,348</u>	<u>945,177</u>	<u>305,171</u>
Excess of Revenues Under Expenditures.....	(54,871)	(227,087)	(172,216)
OTHER FINANCING SOURCE (USE)			
Advances In.....	-	235,000	235,000
Advances Out.....	-	(91,000)	(91,000)
Total Other Financing Source (Use).....	<u>-</u>	<u>144,000</u>	<u>144,000</u>
Net Change in Fund Balance.....	(54,871)	(83,087)	(28,216)
Fund Balance Beginning of Year	<u>372,461</u>	<u>372,461</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 317,590</u>	<u>\$ 289,374</u>	<u>\$ (28,216)</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 880,000	\$ 485,499	\$ (394,501)
EXPENDITURES			
Current:			
Human Services:			
Workforce Investment Act:			
Contractual Services	904,938	482,633	422,305
Net Change in Fund Balance.....	(24,938)	2,866	27,804
Fund Balance Beginning of Year	69,459	69,459	-
Prior Year Encumbrances Appropriated.....	44,143	44,143	-
Fund Balance End of Year	<u>\$ 88,664</u>	<u>\$ 116,468</u>	<u>\$ 27,804</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 1,701,267	\$ 1,514,566	\$ (186,701)
Intergovernmental.....	188,000	193,786	5,786
Total Revenues.....	<u>1,889,267</u>	<u>1,708,352</u>	<u>(180,915)</u>
EXPENDITURES			
Current:			
Human Services:			
Older Adult Services Levy:			
Contractual Services	1,808,736	1,704,339	104,397
Capital Outlay	88,300	88,300	-
Total Expenditures.....	<u>1,897,036</u>	<u>1,792,639</u>	<u>104,397</u>
Net Change in Fund Balance.....	(7,769)	(84,287)	(76,518)
Fund Balance Beginning of Year	1,769,421	1,769,421	-
Prior Year Encumbrances Appropriated.....	511,969	511,969	-
Fund Balance End of Year	<u>\$ 2,273,621</u>	<u>\$ 2,197,103</u>	<u>\$ (76,518)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,550	\$ 329	\$ (1,221)
Loans.....	43,000	47,663	4,663
Interest.....	7,650	22,580	14,930
Other.....	-	5	5
Total Revenues.....	<u>52,200</u>	<u>70,577</u>	<u>18,377</u>
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Economic Development Assistance Grant:			
Personal Services	2,400	1,989	411
Fringe Benefits	1,300	828	472
Materials and Supplies	100	-	100
Contractual Services	303,335	232,275	71,060
Other	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures.....	<u>309,135</u>	<u>235,092</u>	<u>74,043</u>
Net Change in Fund Balance.....	(256,935)	(164,515)	92,420
Fund Balance Beginning of Year	430,736	430,736	-
Prior Year Encumbrances Appropriated.....	<u>2,698</u>	<u>2,698</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 176,499</u>	<u>\$ 268,919</u>	<u>\$ 92,420</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 2,852,400	\$ 3,029,129	\$ 176,729
Intergovernmental.....	392,300	387,571	(4,729)
Total Revenues.....	<u>3,244,700</u>	<u>3,416,700</u>	<u>172,000</u>
EXPENDITURES			
Current:			
Human Services:			
Child/Adult Protective Services:			
Personal Services	435,272	435,272	-
Fringe Benefits	218,289	218,289	-
Contractual Services	<u>2,492,139</u>	<u>2,431,832</u>	<u>60,307</u>
Total Expenditures.....	<u>3,145,700</u>	<u>3,085,393</u>	<u>60,307</u>
Net Change in Fund Balance.....	99,000	331,307	232,307
Fund Balance Beginning of Year	<u>1,836,408</u>	<u>1,836,408</u>	-
Fund Balance End of Year	<u>\$ 1,935,408</u>	<u>\$ 2,167,715</u>	<u>\$ 232,307</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive - (Negative)</u>
REVENUES			
Interest.....	\$ -	\$ 6,280	\$ 6,280
EXPENDITURES			
Total Expenditures.....	-	-	-
Net Change in Fund Balance.....	-	6,280	6,280
Fund Balance Beginning of Year	<u>7,733</u>	<u>7,733</u>	-
Fund Balance End of Year	<u>\$ 7,733</u>	<u>\$ 14,013</u>	<u>\$ 6,280</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 6,827	\$ 6,827	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Special Elections:			
Materials and Supplies	302	302	-
Contractual Services	1,227	1,227	-
Total expenditures.....	1,529	1,529	-
Net Change in Fund Balance.....	5,298	5,298	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ 5,298	\$ 5,298	\$ -

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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 7,200	\$ 14,445	\$ 7,245
EXPENDITURES			
Current:			
General Government - Judicial:			
Computerized Legal Research:			
Contractual Services	8,000	555	7,445
Capital Outlay	2,315	2,314	1
Total Expenditures.....	<u>10,315</u>	<u>2,869</u>	<u>7,446</u>
Net Change in Fund Balance.....	(3,115)	11,576	14,691
Fund Balance Beginning of Year	<u>187,317</u>	<u>187,317</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 184,202</u>	<u>\$ 198,893</u>	<u>\$ 14,691</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 15,750	\$ 14,216	\$ (1,534)
Intergovernmental.....	-	311	311
Total Revenues.....	15,750	14,527	(1,223)
EXPENDITURES			
Current:			
General Government - Judicial:			
Indigent Guardianship:			
Contractual Services	15,000	700	14,300
Net Change in Fund Balance.....	750	13,827	13,077
Fund Balance Beginning of Year	119,125	119,125	-
Fund Balance End of Year	<u>\$ 119,875</u>	<u>\$ 132,952</u>	<u>\$ 13,077</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 27,010	\$ 79,224	\$ 52,214
Intergovernmental.....	22,490	24,042	1,552
Other.....	-	20	20
Total Revenues.....	<u>49,500</u>	<u>103,286</u>	<u>53,786</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Computer:			
Contractual Services	30,075	4,998	25,077
Capital Outlay	<u>118,735</u>	<u>103,931</u>	<u>14,804</u>
Total Expenditures.....	<u>148,810</u>	<u>108,929</u>	<u>39,881</u>
Net Change in Fund Balance.....	(99,310)	(5,643)	93,667
Fund Balance Beginning of Year	310,185	310,185	-
Prior Year Encumbrances Appropriated.....	<u>48,625</u>	<u>48,625</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 259,500</u>	<u>\$ 353,167</u>	<u>\$ 93,667</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 18,000	\$ 6,422	\$ (11,578)
EXPENDITURES			
Current:			
General Government - Judicial:			
Parent Education:			
Materials and Supplies	2,500	2,488	12
Contractual Services	15,500	15,308	192
Capital Outlay	2,500	2,497	3
Total Expenditures.....	<u>20,500</u>	<u>20,293</u>	<u>207</u>
Net Change in Fund Balance.....	(2,500)	(13,871)	(11,371)
Fund Balance Beginning of Year	71,271	71,271	-
Prior Year Encumbrances Appropriated.....	255	255	-
Fund Balance End of Year	<u>\$ 69,026</u>	<u>\$ 57,655</u>	<u>\$ (11,371)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 101,720	\$ 105,351	\$ 3,631
Intergovernmental.....	13,495	13,495	-
Other.....	-	57	57
Total Revenues.....	<u>115,215</u>	<u>118,903</u>	<u>3,688</u>
EXPENDITURES			
Current:			
General Governmental - Judicial:			
Courts Special Projects:			
Fringe Benefits	966	-	966
Materials and Supplies	14,000	13,629	371
Contractual Services	92,285	66,021	26,264
Capital Outlay	<u>49,105</u>	<u>28,965</u>	<u>20,140</u>
Total Expenditures.....	<u>156,356</u>	<u>108,615</u>	<u>47,741</u>
Net Change in Fund Balance.....	(41,141)	10,288	51,429
Fund Balance Beginning of Year	235,575	235,575	-
Prior Year Encumbrances Appropriated	<u>10,525</u>	<u>10,525</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 204,959</u>	<u>\$ 256,388</u>	<u>\$ 51,429</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 100	\$ -	\$ (100)
Fines and Forfeitures.....	129,900	121,096	(8,804)
Intergovernmental.....	3,892	3,892	-
Other.....	-	9	9
Total Revenues.....	<u>133,892</u>	<u>124,997</u>	<u>(8,895)</u>
EXPENDITURES			
Current:			
General Government - Judicial:			
Law Library Resources:			
Personal Services	3,600	3,029	571
Fringe Benefits	3,285	1,884	1,401
Materials and Supplies	50	-	50
Contractual Services	132,815	131,702	1,113
Capital Outlay	<u>4,142</u>	<u>4,076</u>	<u>66</u>
Total Expenditures.....	<u>143,892</u>	<u>140,691</u>	<u>3,201</u>
Net Change in Fund Balance.....	(10,000)	(15,694)	(5,694)
Fund Balance Beginning of Year	21,813	21,813	-
Prior year encumbrances appropriated.....	<u>40</u>	<u>40</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,853</u>	<u>\$ 6,159</u>	<u>\$ (5,694)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ -	\$ 249	\$ 249
Intergovernmental.....	885,396	779,473	(105,923)
Other.....	-	1,672	1,672
Total Revenues.....	<u>885,396</u>	<u>781,394</u>	<u>(104,002)</u>
EXPENDITURES			
Current:			
Public Safety:			
Youth Services:			
Personal Services	422,752	327,323	95,429
Fringe Benefits	243,426	182,248	61,178
Materials and Supplies	26,000	10,356	15,644
Contractual Services	<u>365,239</u>	<u>326,723</u>	<u>38,516</u>
Total Expenditures.....	<u>1,057,417</u>	<u>846,650</u>	<u>210,767</u>
Net Change in Fund Balance.....	(172,021)	(65,256)	106,765
Fund Balance Beginning of Year	265,287	265,287	-
Prior Year Encumbrances Appropriated.....	<u>84,020</u>	<u>84,020</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 177,286</u>	<u>\$ 284,051</u>	<u>\$ 106,765</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 83,000	\$ 85,997	\$ 2,997
EXPENDITURES			
Current:			
Public Safety:			
County Probation Services Community			
Based Corrections:			
Materials and Supplies	10,484	10,101	383
Contractual Services	90,662	84,080	6,582
Capital Outlay	38,300	31,428	6,872
Total Expenditures.....	139,446	125,609	13,837
Net Change in Fund Balance.....	(56,446)	(39,612)	16,834
Fund Balance Beginning of Year	79,709	79,709	-
Prior year encumbrances appropriated.....	7,442	7,442	-
Fund Balance End of Year	\$ 30,705	\$ 47,539	\$ 16,834

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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 248,539	\$ 207,645	\$ (40,894)
Other.....	-	229	229
Total Revenues.....	<u>248,539</u>	<u>207,874</u>	<u>(40,665)</u>
EXPENDITURES			
Current:			
Public Safety:			
Victims of Crime:			
Personal Services	157,062	150,985	6,077
Fringe Benefits	108,589	105,522	3,067
Materials and Supplies	1,830	340	1,490
Contractual Services	6,991	6,023	968
Capital Outlay	5,805	5,805	-
Other	4,894	4,894	-
Total Expenditures.....	<u>285,171</u>	<u>273,569</u>	<u>11,602</u>
Excess of Revenues Under Expenditures.....	<u>(36,632)</u>	<u>(65,695)</u>	<u>(29,063)</u>
OTHER FINANCING SOURCE (USE)			
Advances Out.....	-	(15,641)	(15,641)
Transfers In.....	-	70,800	70,800
Total Other Financing Source (Use).....	<u>-</u>	<u>55,159</u>	<u>55,159</u>
Net Change in Fund Balance	(36,632)	(10,536)	26,096
Fund Balance Beginning of Year	71,499	71,499	-
Prior Year Encumbrances Appropriated.....	1,053	1,053	-
Fund Balance End of Year	<u>\$ 35,920</u>	<u>\$ 62,016</u>	<u>\$ 26,096</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 156,000	\$ 156,581	\$ 581
Other.....	-	305	305
Total Revenues.....	<u>156,000</u>	<u>156,886</u>	<u>886</u>
EXPENDITURES			
Current:			
Public Safety:			
Wireless 9-1-1:			
Personal Services	118,300	116,658	1,642
Fringe Benefits	44,555	43,657	898
Materials and Supplies	5,000	770	4,230
Contractual Services	12,500	7,932	4,568
Capital Outlay	<u>147,000</u>	<u>109,944</u>	<u>37,056</u>
Total Expenditures.....	<u>327,355</u>	<u>278,961</u>	<u>48,394</u>
Net Change in Fund Balance.....	(171,355)	(122,075)	49,280
Fund Balance Beginning of Year	<u>220,477</u>	<u>220,477</u>	-
Fund Balance End of Year	<u>\$ 49,122</u>	<u>\$ 98,402</u>	<u>\$ 49,280</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 185,909	\$ 185,909	\$ -
Other.....	-	197	197
Total Revenues.....	<u>185,909</u>	<u>186,106</u>	<u>197</u>
EXPENDITURES			
Current:			
Public Safety:			
Adult Community Based Corrections:			
Personal Services	116,048	115,686	362
Fringe Benefits	44,862	42,325	2,537
Contractual Services	<u>33,115</u>	<u>33,115</u>	<u>-</u>
Total Expenditures.....	<u>194,025</u>	<u>191,126</u>	<u>2,899</u>
Excess of Revenues Under Expenditures	(8,116)	(5,020)	3,096
OTHER FINANCING SOURCE			
Advances In	<u>-</u>	<u>46,477</u>	<u>46,477</u>
Net Change in Fund Balance	(8,116)	41,457	49,573
Fund Balance Beginning of Year	3,413	3,413	-
Prior year encumbrances appropriated	<u>8,115</u>	<u>8,115</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,412</u>	<u>\$ 52,985</u>	<u>\$ 49,573</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 367,251	\$ 282,105	\$ (85,146)
EXPENDITURES			
Current:			
Public Safety:			
Major Crimes Unit Grant:			
Contractual Services	<u>367,251</u>	<u>282,105</u>	<u>85,146</u>
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
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
JUSTICE FOR FAMILIES FUND**

For the Year Ended December 31, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 26,768	\$ 10,070	\$ (16,698)
Other.....	-	92	92
Total revenues.....	<u>26,768</u>	<u>10,162</u>	<u>(16,606)</u>
EXPENDITURES			
Current:			
Public Safety:			
Justice for Families:			
Personal Services	1,531	1,531	-
Fringe Benefits	710	710	-
Contractual Services	<u>1,918</u>	<u>1,918</u>	<u>-</u>
Total Expenditures.....	<u>4,159</u>	<u>4,159</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	22,609	6,003	(16,606)
OTHER FINANCING USE			
Advance Out.....	-	<u>(35,000)</u>	<u>(35,000)</u>
Net Change in Fund Balance.....	22,609	(28,997)	(51,606)
Fund Balance Beginning of Year	14,263	14,263	-
Prior year encumbrances appropriated.....	<u>14,826</u>	<u>14,826</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 51,698</u>	<u>\$ 92</u>	<u>\$ (51,606)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 287,798	\$ 89,209	\$ (198,589)
Interest.....	10,252	10,314	62
Total Revenues.....	298,050	99,523	(198,527)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing:			
Home:			
Contractual Services	328,308	129,260	199,048
Excess of Revenues Under Expenditures.....	(30,258)	(29,737)	521
OTHER FINANCING SOURCE (USE)			
Advances In	-	50,000	50,000
Advances Out.....	-	(25,000)	(25,000)
Total Other Financing Source (Use).....	-	25,000	25,000
Net Change in Fund Balance.....	(30,258)	(4,737)	25,521
Fund Balance Beginning of Year	81,527	81,527	-
Fund Balance End of Year	\$ 51,269	\$ 76,790	\$ 25,521

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.
Local Government Innovation Loan Debt Service Fund	This fund's restricted monies accounts for the repayment of the Local Government Innovation long-term loan. This loan was used for the purpose of implementing a shared electronic document storage and retrieval system with workflow improvements which will improve public services and enhanced business outcomes for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2016

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
ASSETS				
Equity in Pooled Cash and Cash Equivalents.....	\$ 164,078	\$ 604,233	\$ 29,492	\$ 797,803
Property Taxes Receivable.....	-	178,400	-	178,400
Accounts Receivable.....	-	950	-	950
Special Assessments Receivable.....	715,961	-	-	715,961
Total Assets.....	<u>\$ 880,039</u>	<u>\$ 783,583</u>	<u>\$ 29,492</u>	<u>\$ 1,693,114</u>
LIABILITIES				
Total Liabilities.....	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
DEFERRED INFLOWS OF RESOURCES				
Property Taxes not Levied to Finance Current Year Operations.....	-	178,400	-	178,400
Unavailable Revenue.....	715,961	-	-	715,961
Total Deferred Inflows of Resources.....	<u>715,961</u>	<u>178,400</u>	<u>-</u>	<u>894,361</u>
FUND BALANCES				
Restricted	<u>164,078</u>	<u>605,183</u>	<u>29,492</u>	<u>798,753</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances.....	<u>\$ 880,039</u>	<u>\$ 783,583</u>	<u>\$ 29,492</u>	<u>\$ 1,693,114</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Special Assessment Bond Retirement Fund	General Obligation Bond Retirement Fund	Energy Conservation Bond Retirement Fund	Local Government Innovation Loan Fund	Totals
REVENUES					
Property Taxes.....	\$ -	\$ 178,400	\$ -	\$ -	\$ 178,400
Special Assessments.....	73,406	-	-	-	73,406
Interest.....	35,286	-	-	-	35,286
Rent.....	-	479,844	-	-	479,844
Total Revenues.....	<u>108,692</u>	<u>658,244</u>	<u>-</u>	<u>-</u>	<u>766,936</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	85,000	2,110,000	170,000	-	2,365,000
Interest and Fiscal Charges	21,900	1,337,429	78,900	-	1,438,229
Total Expenditures.....	<u>106,900</u>	<u>3,447,429</u>	<u>248,900</u>	<u>-</u>	<u>3,803,229</u>
Excess of Revenues Over (Under) Expenditures.....	<u>1,792</u>	<u>(2,789,185)</u>	<u>(248,900)</u>	<u>-</u>	<u>(3,036,293)</u>
OTHER FINANCING SOURCE (USE)					
Transfers In.....	-	2,352,419	248,900	29,492	2,630,811
Transfers Out.....	<u>(1,786)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,786)</u>
Total Other Financing Source (Use).....	<u>(1,786)</u>	<u>2,352,419</u>	<u>248,900</u>	<u>29,492</u>	<u>2,629,025</u>
Net Changes in Fund Balances.....	6	(436,766)	-	29,492	(407,268)
Fund Balance Beginning of Year.....	164,072	1,041,949	-	-	1,206,021
Fund Balance End of Year.....	<u>\$ 164,078</u>	<u>\$ 605,183</u>	<u>\$ -</u>	<u>\$ 29,492</u>	<u>\$ 798,753</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Special Assessments.....	\$ 73,400	\$ 73,406	\$ 6
Interest.....	35,286	35,286	-
Total Revenues.....	<u>108,686</u>	<u>108,692</u>	<u>6</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	85,000	85,000	-
Interest and Fiscal Charges	21,900	21,900	-
Total Expenditures.....	<u>106,900</u>	<u>106,900</u>	<u>-</u>
Excess of Revenues Over Expenditures.....	<u>1,786</u>	<u>1,792</u>	<u>6</u>
OTHER FINANCING SOURCE (USE)			
Transfers In.....	106,900	-	(106,900)
Transfers Out.....	(1,786)	(1,786)	-
Total Other Financing Source (Use)	<u>105,114</u>	<u>(1,786)</u>	<u>(106,900)</u>
Net Change in Fund Balance.....	106,900	6	(106,894)
Fund Balance Beginning of Year.....	<u>164,072</u>	<u>164,072</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 270,972</u>	<u>\$ 164,078</u>	<u>\$ (106,894)</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property Taxes.....	\$ 168,250	\$ 178,400	\$ 10,150
Rent.....	471,355	479,354	7,999
Total Revenues.....	<u>639,605</u>	<u>657,754</u>	<u>18,149</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	3,350,017	3,350,016	1
Interest and Fiscal Charges	1,365,089	1,362,088	3,001
Total Expenditures.....	<u>4,715,106</u>	<u>4,712,104</u>	<u>3,002</u>
Excess of Revenues Under Expenditures.....	<u>(4,075,501)</u>	<u>(4,054,350)</u>	<u>21,151</u>
OTHER FINANCING SOURCES			
Proceeds from Interfund Activity Notes.....	1,075,000	1,070,000	(5,000)
Transfers In.....	2,560,094	2,547,094	(13,000)
Total Other Financing Sources.....	<u>3,635,094</u>	<u>3,617,094</u>	<u>(18,000)</u>
Net Change in Fund Balance.....	(440,407)	(437,256)	3,151
Fund Balance Beginning of Year.....	<u>1,041,489</u>	<u>1,041,489</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 601,082</u>	<u>\$ 604,233</u>	<u>\$ 3,151</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Debt Service:			
Principal Retirement	170,000	170,000	-
Interest and Fiscal Charges	78,900	78,900	-
Total Expenditures.....	248,900	248,900	-
Excess of Revenues Under Expenditures.....	(248,900)	(248,900)	-
OTHER FINANCING SOURCE			
Transfer In.....	248,900	248,900	-
Net Change in Fund Balance.....	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Total revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING SOURCE			
Transfer In.....	-	29,492	29,492
Net Change in Fund Balance.....	-	29,492	29,492
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 29,492</u>	<u>\$ 29,492</u>

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Capital Projects Funds

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

Major Capital Projects Fund

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

Nonmajor Capital Projects Funds

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

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

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

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

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

Liberty Center County
Services Complex Fund To account for committed monies for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex. This fund had no cash activity or budget during 2016; 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 2016; therefore, there is no budgetary schedule presented.

(continued)

Nonmajor Capital Projects Funds (continued)

Energy Conservation Fund	To account for the restricted monies from the 2013 energy conservation bond issuance to be used for the energy conservation updates on the County's facilities. This fund had no cash activity or budget during 2016; therefore, there is no budgetary schedule presented.
Local Government Innovation Fund	To account for a State grant restricted for the Local Government Innovation project and for transfers from the General Fund.
Record and Asset Storage Fund	To account for committed monies transferred from the General Fund for the purpose of reviewing current storage space costs and suggesting a plan for future record and asset storage needs.

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<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	36,603,732	36,131,688	472,044
Excess of Revenues Under Expenditures	(36,603,732)	(36,131,688)	472,044
OTHER FINANCING SOURCE			
Transfers In	1,000,000	300,000	(700,000)
Net Change in Fund Balance	(35,603,732)	(35,831,688)	(227,956)
Fund Balance Beginning of Year	364,050	364,050	-
Prior Year Encumbrances Appropriated	35,618,779	35,618,779	-
Fund Balance End of Year	<u>\$ 379,097</u>	<u>\$ 151,141</u>	<u>\$ (227,956)</u>

Fairfield County, Ohio

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2016

	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.....	\$ 1,069,609	\$ 785,171	\$ -	\$ 260,072	\$ 369,353
Intergovernmental Receivable.....	14,322	-	-	45,908	-
Total Assets.....	<u>\$ 1,083,931</u>	<u>\$ 785,171</u>	<u>\$ -</u>	<u>\$ 305,980</u>	<u>\$ 369,353</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 725	\$ -	\$ -	\$ 5,300
Contracts Payable.....	106,515	4,187	-	114,560	-
Retainage Payable.....	65,744	-	-	45,120	-
Interfund Payable.....	991,095	731,938	1,077,223	-	-
External Party Payable.....	-	-	-	-	4,000
Total Liabilities.....	<u>1,163,354</u>	<u>736,850</u>	<u>1,077,223</u>	<u>159,680</u>	<u>9,300</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue.....	7,308	-	-	-	-
FUND BALANCES					
Restricted	-	-	-	146,300	-
Committed	-	48,321	-	-	4,156
Assigned	-	-	-	-	355,897
Unassigned (Deficits)	(86,731)	-	(1,077,223)	-	-
Total Fund Balances (Deficits).....	<u>(86,731)</u>	<u>48,321</u>	<u>(1,077,223)</u>	<u>146,300</u>	<u>360,053</u>
Total Liabilities and Fund Balance.....	<u>\$ 1,083,931</u>	<u>\$ 785,171</u>	<u>\$ -</u>	<u>\$ 305,980</u>	<u>\$ 369,353</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Record and Asset Storage Fund	Totals
\$ 28,145	\$ 18,683	\$ 240	\$ 2,229	\$ 8,414	\$ 2,541,916
-	-	-	-	-	60,230
<u>\$ 28,145</u>	<u>\$ 18,683</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 8,414</u>	<u>\$ 2,602,146</u>
\$ -	\$ 3,000	\$ -	\$ -	\$ 4,000	\$ 13,025
-	-	-	-	8,097	233,359
-	-	-	-	-	110,864
-	-	-	-	-	2,800,256
-	-	-	-	-	4,000
-	3,000	-	-	12,097	3,161,504
-	-	-	-	-	7,308
-	-	-	2,229	-	148,529
28,145	15,683	240	-	-	96,545
-	-	-	-	-	355,897
-	-	-	-	(3,683)	(1,167,637)
<u>28,145</u>	<u>15,683</u>	<u>240</u>	<u>2,229</u>	<u>(3,683)</u>	<u>(566,666)</u>
<u>\$ 28,145</u>	<u>\$ 18,683</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ 8,414</u>	<u>\$ 2,602,146</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Airport Construction Fund	Developmental Disabilities Facilities Fund	Airport Hangar Construction Fund	Road and Bridge Construction Fund	Permanent Improvement Fund
REVENUES					
Charges for Services.....	\$ -	\$ 6,870	\$ -	\$ -	\$ -
Intergovernmental.....	660,263	-	-	1,651,529	-
Other.....	2,222	-	-	-	-
Total Revenues.....	<u>662,485</u>	<u>6,870</u>	<u>-</u>	<u>1,651,529</u>	<u>-</u>
EXPENDITURES					
Capital Outlay.....	1,003,918	13,095	-	1,922,514	453,059
Debt Service:					
Interest and Fiscal Charges	-	17,659	7,474	-	-
Total Expenditures.....	<u>1,003,918</u>	<u>30,754</u>	<u>7,474</u>	<u>1,922,514</u>	<u>453,059</u>
Excess of Revenues					
Under Expenditures	<u>(341,433)</u>	<u>(23,884)</u>	<u>(7,474)</u>	<u>(270,985)</u>	<u>(453,059)</u>
OTHER FINANCING SOURCES (USE)					
Loans Issued	-	-	-	-	-
Transfers In	67,178	113,950	80,725	264,234	457,000
Transfers out	<u>(616)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Use)	<u>66,562</u>	<u>113,950</u>	<u>80,725</u>	<u>264,234</u>	<u>457,000</u>
Net Changes in Fund Balances.....	(274,871)	90,066	73,251	(6,751)	3,941
Fund Balances (Deficits) Beginning of Year	188,140	(41,745)	(1,150,474)	153,051	356,112
Fund Balances (Deficits) End of Year	<u>\$ (86,731)</u>	<u>\$ 48,321</u>	<u>\$ (1,077,223)</u>	<u>\$ 146,300</u>	<u>\$ 360,053</u>

Liberty Center County Services Complex Fund	Financial Management Information System Fund	Clerk of Courts Remodeling Fund	Energy Conservation Fund	Local Government Innovation Fund	Record and Asset Storage Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,870
-	-	-	-	-	-	2,311,792
-	-	-	-	-	-	2,222
-	-	-	-	-	-	2,320,884
-	5,839	-	-	291,867	655,840	4,346,132
-	-	-	-	-	-	25,133
-	5,839	-	-	291,867	655,840	4,371,265
-	(5,839)	-	-	(291,867)	(655,840)	(2,050,381)
-	-	-	-	500,000	-	500,000
-	-	-	-	-	117,400	1,100,487
-	-	-	-	(29,492)	-	(30,108)
-	-	-	-	470,508	117,400	1,570,379
-	(5,839)	-	-	178,641	(538,440)	(480,002)
28,145	21,522	240	2,229	(178,641)	534,757	(86,664)
<u>\$ 28,145</u>	<u>\$ 15,683</u>	<u>\$ 240</u>	<u>\$ 2,229</u>	<u>\$ -</u>	<u>\$ (3,683)</u>	<u>\$ (566,666)</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Intergovernmental.....	\$ 1,114,789	\$ 776,926	\$ (337,863)
EXPENDITURES			
Current:			
Conservation and Recreation:			
Airport Construction:			
Capital Outlay	1,359,584	976,002	383,582
Excess of Revenues Under Expenditures.....	(244,795)	(199,076)	45,719
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	814,763	814,763
Advances Out.....	-	(70,822)	(70,822)
Transfers In.....	67,178	67,178	-
Transfers Out.....	(616)	(616)	-
Total Other Financing Sources (Uses).....	66,562	810,503	743,941
Net Change in Fund Balance.....	(178,233)	611,427	789,660
Fund Balance Beginning of Year.....	401,487	401,487	-
Prior Year Encumbrances Appropriated.....	47,068	47,068	-
Fund Balance End of Year.....	<u>\$ 270,322</u>	<u>\$ 1,059,982</u>	<u>\$ 789,660</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 1,500	\$ 6,870	\$ 5,370
EXPENDITURES			
Current:			
Health:			
Developmental Disabilities Facilities:			
Materials and Supplies	1,000	-	1,000
Contractual services	7,500	-	7,500
Capital Outlay	215,000	45,158	169,842
Total expenditures.....	<u>223,500</u>	<u>45,158</u>	<u>178,342</u>
Net Change in Fund Balance.....	(222,000)	(38,288)	183,712
Fund Balance Beginning of Year.....	<u>786,484</u>	<u>786,484</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 564,484</u>	<u>\$ 748,196</u>	<u>\$ 183,712</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental.....	\$ 1,888,742	\$ 1,639,431	\$ (249,311)
EXPENDITURES			
Current:			
Public Works:			
Road and Bridge Construction:			
Capital Outlay	<u>1,944,977</u>	<u>1,926,535</u>	<u>18,442</u>
Excess of Revenues Under Expenditures.....	(56,235)	(287,104)	(230,869)
OTHER FINANCING SOURCE			
Transfers In.....	<u>264,234</u>	<u>264,234</u>	<u>-</u>
Net Change in Fund Balance.....	207,999	(22,870)	(230,869)
Fund Balance Beginning of Year.....	109,877	109,877	-
Prior Year Encumbrances Appropriated.....	<u>63,306</u>	<u>63,306</u>	<u>-</u>
Fund Balance End of Year.....	<u>\$ 381,182</u>	<u>\$ 150,313</u>	<u>\$ (230,869)</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, 2016

	<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	1,019,118	664,628	354,490
Excess of Revenues Under Expenditures.....	(1,019,118)	(664,628)	354,490
OTHER FINANCING SOURCE			
Transfers In.....	457,000	457,000	-
Net Change in Fund Balance.....	(562,118)	(207,628)	354,490
Fund Balance Beginning of Year.....	189,767	189,767	-
Prior Year Encumbrances Appropriated.....	383,058	383,058	-
Fund Balance End of Year.....	<u>\$ 10,707</u>	<u>\$ 365,197</u>	<u>\$ 354,490</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, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Financial Management Information System:			
Contractual Services	8,825	8,825	-
Capital Outlay	11,175	2,839	8,336
Total Expenditures	<u>20,000</u>	<u>11,664</u>	<u>8,336</u>
Net Change in Fund Balance	(20,000)	(11,664)	8,336
Fund Balance Beginning of Year	<u>21,522</u>	<u>21,522</u>	-
Fund Balance End of Year	<u><u>\$ 1,522</u></u>	<u><u>\$ 9,858</u></u>	<u><u>\$ 8,336</u></u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Safety:			
Local Government Innovation:			
Contractual Services	37,923	4,135	33,788
Capital Outlay	291,257	291,257	-
Total Expenditures	329,180	295,392	33,788
Excess of Revenues Under Expenditures	(329,180)	(295,392)	33,788
OTHER FINANCING SOURCE (USES)			
Proceeds of Loans	500,000	500,000	-
Advances Out	-	(283,999)	(283,999)
Transfers Out	(29,492)	(29,492)	-
Total Other Financing Source (Uses)	470,508	186,509	(283,999)
Net Change in Fund Balance	141,328	(108,883)	(250,211)
Fund Balance Beginning of Year	71,570	71,570	-
Prior Year Encumbrances Appropriated	37,313	37,313	-
Fund Balance End of Year	\$ 250,211	\$ -	\$ (250,211)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive:			
Record and Asset Storage Fund:			
Capital Outlay	666,400	663,186	3,214
Excess of Revenues Under Expenditures.....	(666,400)	(663,186)	3,214
OTHER FINANCING SOURCE			
Transfers In.....	117,400	117,400	-
Net Change in Fund Balance.....	(549,000)	(545,786)	3,214
Fund Balance Beginning of Year.....	407,330	407,330	-
Prior Year Encumbrances Appropriated.....	141,670	141,670	-
Fund Balance End of Year.....	<u>\$ -</u>	<u>\$ 3,214</u>	<u>\$ 3,214</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 3,644,496	\$ 3,863,773	\$ 219,277
Tap-In Fees.....	100,000	556,893	456,893
Penalties.....	44,554	44,515	(39)
Deposits.....	41,200	116,599	75,399
Special Assessments.....	2,148	1,096	(1,052)
Grants.....	33,427	33,427	-
Other Non-Operating Revenues.....	1,034	19,269	18,235
Interest.....	290	5,284	4,994
Total Revenues.....	<u>3,867,149</u>	<u>4,640,856</u>	<u>773,707</u>
EXPENSES			
Personal Services.....	700,439	568,060	132,379
Fringe Benefits.....	273,960	243,545	30,415
Contractual Services.....	1,477,649	1,389,656	87,993
Materials and Supplies.....	217,826	168,874	48,952
Deposits.....	41,200	34,079	7,121
Other operating expenses.....	15,000	13,786	1,214
Capital Outlay.....	3,366,535	1,663,100	1,703,435
Principal Retirement.....	949,278	949,278	-
Interest and Fiscal Charges.....	413,654	413,654	-
Total Expenses.....	<u>7,455,541</u>	<u>5,444,032</u>	<u>2,011,509</u>
Excess of Revenues Under Expenses.....	(3,588,392)	(803,176)	2,785,216
Fund Equity Beginning of Year.....	7,951,105	7,951,105	-
Prior Year Encumbrances Appropriated.....	1,324,764	1,324,764	-
Fund Equity End of Year.....	<u>\$ 5,687,477</u>	<u>\$ 8,472,693</u>	<u>\$ 2,785,216</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 2,597,009	\$ 2,878,633	\$ 281,624
Tap-In Fees.....	100,000	757,966	657,966
Penalties.....	27,033	28,845	1,812
Grants.....	33,427	33,426	(1)
Sale of Capital Assets.....	4,566	-	(4,566)
Other Non-Operating Revenues.....	4,320	3,795	(525)
Interest.....	348	3,759	3,411
Total Revenues.....	<u>2,766,703</u>	<u>3,706,424</u>	<u>939,721</u>
EXPENSES			
Personal Services.....	597,329	532,127	65,202
Fringe Benefits.....	216,274	206,135	10,139
Contractual Services.....	1,110,795	868,536	242,259
Materials and Supplies.....	456,135	401,946	54,189
Other Operating Expenses.....	10,000	3,717	6,283
Capital Outlay.....	4,441,811	1,716,058	2,725,753
Principal Retirement.....	755,000	755,000	-
Interest and Fiscal Charges.....	337,795	337,795	-
Total Expenses.....	<u>7,925,139</u>	<u>4,821,314</u>	<u>3,103,825</u>
Excess of Revenues Under Expenses.....	(5,158,436)	(1,114,890)	4,043,546
Fund Equity Beginning of Year.....	5,485,738	5,485,738	-
Prior Year Encumbrances Appropriated.....	453,839	453,839	-
Fund Equity End of Year.....	<u>\$ 781,141</u>	<u>\$ 4,824,687</u>	<u>\$ 4,043,546</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, 2016

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Charges for Services.....	\$ 305,000	\$ 315,095	\$ 10,095
EXPENSES			
Materials and Supplies.....	286,500	286,300	200
Contractual Services.....	33,874	31,175	2,699
Total Expenses.....	320,374	317,475	2,899
Excess of Revenues Under Expenses.....	(15,374)	(2,380)	12,994
Fund Equity Beginning of Year.....	20,223	20,223	-
Prior Year Encumbrances Appropriated.....	7,140	7,140	-
Fund Equity End of Year.....	<u>\$ 11,989</u>	<u>\$ 24,983</u>	<u>\$ 12,994</u>

Internal Service Fund

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

The following is the County's internal service fund:

Self-Funded Health
Insurance Fund

To account for operations financed on a cost-reimbursement basis for goods or services provided by one department to other departments. The County's internal service fund accounts for the limited risk health program for employees of the County and various external agencies within Fairfield County. The limited risk health program began on January 1, 2017. The January, 2017 payment was made from the participating departments and agencies during December, 2016.

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY —
BUDGET (NON-GAAP BASIS) AND ACTUAL
SELF-FUNDED HEALTH INSURANCE FUND**

For the Year Ended December 31, 2016

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
REVENUES			
Charges for Services.....	\$ 1,161,948	\$ 1,147,970	\$ (13,978)
EXPENSES			
Total Expenses.....	-	-	-
Excess of Revenues Under Expenses.....	1,161,948	1,147,970	(13,978)
Fund Equity Beginning of Year.....	-	-	-
Fund Equity End of Year.....	<u>\$ 1,161,948</u>	<u>\$ 1,147,970</u>	<u>\$ (13,978)</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 expended for various services for the children.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First 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 Investigations Fund	To account for the funds of the Fairfield, Hocking, and Athens Counties Council of Governments on Major Crimes Investigation. The County Auditor is the fiscal agent for the Council.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
Indigent Defense Fund	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County. (continued)

Agency Funds (continued)

Arson Registration Fund	To account for the collection of a State mandated arson offender registration fee.
Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.
Ohio Elections Commission Fund	To account for the fees collected from individuals filing a declaration of candidacy with the Board of Elections. These funds are then forwarded to the State of Ohio Elections Commission.
Workforce Innovation Opportunity Act Area 20 Fund	To account for the activities derived from the administration and fiscal agent roles to be managed by the County. Revenues of the fund will consist of federal revenues to support the Workforce Innovation Opportunity Act Area 20 for associated program activities.

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
FAIRFIELD DEPARTMENT OF HEALTH FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,229,084	\$ 2,834,730	\$ 2,699,702	\$ 1,364,112
Accounts Receivable	26,244	29,249	26,244	29,249
Accrued Interest Receivable	51	-	51	-
External Party Receivable	546	73	546	73
Total Assets	<u>\$ 1,255,925</u>	<u>\$ 2,864,052</u>	<u>\$ 2,726,543</u>	<u>\$ 1,393,434</u>
Liabilities				
External Party Payable	\$ 42,309	\$ -	\$ 5,568	\$ 36,741
Due to Others	1,213,616	2,864,052	2,720,975	1,356,693
Total Liabilities	<u>\$ 1,255,925</u>	<u>\$ 2,864,052</u>	<u>\$ 2,726,543</u>	<u>\$ 1,393,434</u>
COUNTY HOTEL LODGING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,160	\$ 286,293	\$ 282,507	\$ 9,946
Lodging Taxes Receivable	56,463	56,508	56,463	56,508
Total Assets	<u>\$ 62,623</u>	<u>\$ 342,801</u>	<u>\$ 338,970</u>	<u>\$ 66,454</u>
Liabilities				
Due to Others	\$ 62,623	\$ 342,801	\$ 338,970	\$ 66,454
SOIL AND WATER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 130,057	\$ 547,781	\$ 516,588	\$ 161,250
External Party Receivable	-	1,600	-	1,600
Total Assets	<u>\$ 130,057</u>	<u>\$ 549,381</u>	<u>\$ 516,588</u>	<u>\$ 162,850</u>
Liabilities				
External Party Payable	\$ 2,050	\$ -	\$ 2,050	\$ -
Due to Others	128,007	549,381	514,538	162,850
Total Liabilities	<u>\$ 130,057</u>	<u>\$ 549,381</u>	<u>\$ 516,588</u>	<u>\$ 162,850</u>
REGIONAL PLANNING FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 204,660	\$ 345,122	\$ 323,909	\$ 225,873
External Party Receivable	9,550	19,805	9,550	19,805
Total Assets	<u>\$ 214,210</u>	<u>\$ 364,927</u>	<u>\$ 333,459</u>	<u>\$ 245,678</u>
Liabilities				
External Party Payable	\$ 550	\$ 450	\$ 550	\$ 450
Due to Others	213,660	364,477	332,909	245,228
Total Liabilities	<u>\$ 214,210</u>	<u>\$ 364,927</u>	<u>\$ 333,459</u>	<u>\$ 245,678</u>
TRANSPORTATION IMPROVEMENT DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 29,585	\$ -	\$ 9,384	\$ 20,201
Liabilities				
Due to Others	\$ 29,585	\$ -	\$ 9,384	\$ 20,201

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 22,202	\$ 155,183	\$ 140,644	\$ 36,741
Liabilities				
Intergovernmental Payable	\$ 22,202	\$ 155,183	\$ 140,644	\$ 36,741
UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 6,386,605	\$ 163,347,377	\$ 163,690,628	\$ 6,043,354
Property and Other Taxes Receivable	157,717,411	159,513,797	157,717,411	159,513,797
Accounts Receivable	17,706	16,921	17,706	16,921
Intergovernmental Receivable	8,650,380	10,441,787	8,650,380	10,441,787
Tax Increment Financing Receivable	3,612,558	3,677,306	3,612,558	3,677,306
Total Assets	<u>\$ 176,384,660</u>	<u>\$ 336,997,188</u>	<u>\$ 333,688,683</u>	<u>\$ 179,693,165</u>
Liabilities				
Intergovernmental Payable	<u>\$ 176,384,660</u>	<u>\$ 336,997,188</u>	<u>\$ 333,688,683</u>	<u>\$ 179,693,165</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 1,435,878	\$ 1,435,878	\$ -
Intergovernmental Receivable	459,102	412,806	459,102	412,806
Total Assets	<u>\$ 459,102</u>	<u>\$ 1,848,684</u>	<u>\$ 1,894,980</u>	<u>\$ 412,806</u>
Liabilities				
Intergovernmental Payable	<u>\$ 459,102</u>	<u>\$ 1,848,684</u>	<u>\$ 1,894,980</u>	<u>\$ 412,806</u>
UNDIVIDED TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 93,409	\$ 155,429,480	\$ 155,434,516	\$ 88,373
Accounts Receivable	890,461	859,077	890,461	859,077
Special Assessments Receivable	2,421,191	2,219,146	2,421,191	2,219,146
Total Assets	<u>\$ 3,405,061</u>	<u>\$ 158,507,703</u>	<u>\$ 158,746,168</u>	<u>\$ 3,166,596</u>
Liabilities				
Intergovernmental Payable	<u>\$ 3,405,061</u>	<u>\$ 158,507,703</u>	<u>\$ 158,746,168</u>	<u>\$ 3,166,596</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 2,085,191	\$ 2,085,191	\$ -
Intergovernmental Receivable	827,516	826,890	827,516	826,890
Total Assets	<u>\$ 827,516</u>	<u>\$ 2,912,081</u>	<u>\$ 2,912,707</u>	<u>\$ 826,890</u>
Liabilities				
Intergovernmental Payable	<u>\$ 827,516</u>	<u>\$ 2,912,081</u>	<u>\$ 2,912,707</u>	<u>\$ 826,890</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance</i> <i>January 1,</i> <i>2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance</i> <i>December 31,</i> <i>2016</i>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 8	\$ 1,283,183	\$ 1,283,183	\$ 8
Intergovernmental Receivable	632,159	669,270	632,159	669,270
Total Assets	<u>\$ 632,167</u>	<u>\$ 1,952,453</u>	<u>\$ 1,915,342</u>	<u>\$ 669,278</u>
Liabilities				
Intergovernmental Payable	<u>\$ 632,167</u>	<u>\$ 1,952,453</u>	<u>\$ 1,915,342</u>	<u>\$ 669,278</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 3,710,463	\$ 3,710,463	\$ -
Intergovernmental Receivable	1,888,274	1,826,675	1,888,274	1,826,675
Total Assets	<u>\$ 1,888,274</u>	<u>\$ 5,537,138</u>	<u>\$ 5,598,737</u>	<u>\$ 1,826,675</u>
Liabilities				
Intergovernmental Payable	<u>\$ 1,888,274</u>	<u>\$ 5,537,138</u>	<u>\$ 5,598,737</u>	<u>\$ 1,826,675</u>
SOCIAL SECURITY BENEFITS FOR CHILDREN FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 99,471	\$ 76,130	\$ 154,334	\$ 21,267
Intergovernmental Receivable	5,662	1,338	5,662	1,338
Total Assets	<u>\$ 105,133</u>	<u>\$ 77,468</u>	<u>\$ 159,996</u>	<u>\$ 22,605</u>
Liabilities				
Due to Others	<u>\$ 105,133</u>	<u>\$ 77,468</u>	<u>\$ 159,996</u>	<u>\$ 22,605</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 145,320</u>	<u>\$ 17,904</u>	<u>\$ 25,232</u>	<u>\$ 137,992</u>
Liabilities				
Due to Others	<u>\$ 145,320</u>	<u>\$ 17,904</u>	<u>\$ 25,232</u>	<u>\$ 137,992</u>
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 818,721	\$ 1,640,994	\$ 1,551,016	\$ 908,699
Property and Other Taxes Receivable	1,316,476	1,296,314	1,316,476	1,296,314
Accrued Interest Receivable	421	717	421	717
Intergovernmental Receivable	14,656	13,866	14,656	13,866
Total Assets	<u>\$ 2,150,274</u>	<u>\$ 2,951,891</u>	<u>\$ 2,882,569</u>	<u>\$ 2,219,596</u>
Liabilities				
Due to Others	<u>\$ 2,150,274</u>	<u>\$ 2,951,891</u>	<u>\$ 2,882,569</u>	<u>\$ 2,219,596</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
PAYROLL AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 165,037	\$ 11,026,893	\$ 10,941,937	\$ 249,993
Liabilities				
Intergovernmental Payable	\$ 149,112	\$ 149,651	\$ 149,112	\$ 149,651
Due to Others	15,925	10,877,242	10,792,825	100,342
Total Liabilities	<u>\$ 165,037</u>	<u>\$ 11,026,893</u>	<u>\$ 10,941,937</u>	<u>\$ 249,993</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 578,479	\$ 89,262,193	\$ 89,199,527	\$ 641,145
Accounts Receivable	2,481,963	1,701,225	2,481,963	1,701,225
Total Assets	<u>\$ 3,060,442</u>	<u>\$ 90,963,418</u>	<u>\$ 91,681,490</u>	<u>\$ 2,342,370</u>
Liabilities				
Due to Others	<u>\$ 3,060,442</u>	<u>\$ 90,963,418</u>	<u>\$ 91,681,490</u>	<u>\$ 2,342,370</u>
SHERIFF AGENCY FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 618,129	\$ 4,351,771	\$ 4,437,941	\$ 531,959
Liabilities				
Due to Others	<u>\$ 618,129</u>	<u>\$ 4,351,771</u>	<u>\$ 4,437,941</u>	<u>\$ 531,959</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 15,975	\$ 379,741	\$ 387,018	\$ 8,698
Liabilities				
Due to Others	<u>\$ 15,975</u>	<u>\$ 379,741</u>	<u>\$ 387,018</u>	<u>\$ 8,698</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST COUNCIL FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 99,043	\$ 1,566,130	\$ 1,493,092	\$ 172,081
External Party Receivable	35,835	20,329	35,835	20,329
Total Assets	<u>\$ 134,878</u>	<u>\$ 1,586,459</u>	<u>\$ 1,528,927</u>	<u>\$ 192,410</u>
Liabilities				
External Party Payable	\$ 25,000	-	\$ 25,000	-
Due to Others	109,878	1,586,459	1,503,927	192,410
Total Liabilities	<u>\$ 134,878</u>	<u>\$ 1,586,459</u>	<u>\$ 1,528,927</u>	<u>\$ 192,410</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 13,227	\$ 820,027	\$ 819,683	\$ 13,571
Liabilities				
Due to Others	\$ 13,227	\$ 820,027	\$ 819,683	\$ 13,571
FAIRFIELD, HOCKING, LICKING, AND PERRY MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,600,293	\$ 3,329,595	\$ 3,346,796	\$ 1,583,092
Liabilities				
Due to Others	1,600,293	3,329,595	3,346,796	1,583,092
FAIRFIELD, HOCKING, ATHENS COUNTIES COUNCIL OF GOVERNMENTS ON MAJOR CRIMES INVESTIGATIONS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 487,827	\$ 1,047,613	\$ 1,112,361	\$ 423,079
Cash and Cash Equivalents in Segregated Accounts	59,122	2,688	42,321	19,489
Total Assets	\$ 546,949	\$ 1,050,301	\$ 1,154,682	\$ 442,568
Liabilities				
Due to Others	\$ 546,949	\$ 1,050,301	\$ 1,154,682	\$ 442,568
RECORDER HOUSING TRUST FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,388	\$ 712,312	\$ 686,790	\$ 131,910
Cash and Cash Equivalents in Segregated Accounts	58,949	70,531	58,949	70,531
Total Assets	\$ 165,337	\$ 782,843	\$ 745,739	\$ 202,441
Liabilities				
Intergovernmental Payable	\$ 165,337	\$ 782,843	\$ 745,739	\$ 202,441
INDIGENT DEFENSE FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 3,187	\$ 42	\$ 599	\$ 2,630
Accounts Receivable	1,812	2,477	1,812	2,477
Intergovernmental Receivable	419	482	419	482
Total Assets	\$ 5,418	\$ 3,001	\$ 2,830	\$ 5,589
Liabilities				
Intergovernmental Payable	\$ 5,418	\$ 3,001	\$ 2,830	\$ 5,589

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
ARSON REGISTRATION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 50	\$ -	\$ -	\$ 50
Liabilities				
Intergovernmental Payable	\$ 50	\$ -	\$ -	\$ 50
UNDIVIDED WIRELESS FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 106,797	\$ 143,849	\$ 143,849	\$ 106,797
Total Assets	\$ 106,797	\$ 143,849	\$ 143,849	\$ 106,797
Liabilities				
Intergovernmental Payable	\$ 106,797	\$ 143,849	\$ 143,849	\$ 106,797
GREENFIELD WATER AND SEWER FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 46,778	\$ 1,088,465	\$ 1,089,947	\$ 45,296
Cash and Cash Equivalents in Segregated Accounts	99,140	82,047	99,140	82,047
Total Assets	\$ 145,918	\$ 1,170,512	\$ 1,189,087	\$ 127,343
Liabilities				
Intergovernmental Payable	\$ 145,918	\$ 1,170,512	\$ 1,189,087	\$ 127,343
FAIRFIELD 33 DEVELOPMENT FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 12,847	\$ 69,823	\$ 34,576	\$ 48,094
Liabilities				
Due to Others	12,847	69,823	34,576	48,094
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 225	\$ 225	\$ -
Liabilities				
Due to Others	-	225	225	-
WORKFORCE INNOVATION OPPORTUNITY ACT AREA 20 FUND				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 828,723	\$ 777,631	\$ 51,092
Liabilities				
Intergovernmental Payable	\$ -	\$ 828,723	\$ 777,631	\$ 51,092

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2016

	<i>Balance January 1, 2016</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2016</i>
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 12,266,338	\$ 357,343,246	\$ 357,383,687	\$ 12,225,897
Cash and Cash Equivalents in Segregated Accounts	970,212	90,635,131	90,631,870	973,473
Receivables:				
Property Taxes	159,033,887	160,810,111	159,033,887	160,810,111
Lodging Taxes	56,463	56,508	56,463	56,508
Accounts	3,418,186	2,608,949	3,418,186	2,608,949
Special Assessments	2,421,191	2,219,146	2,421,191	2,219,146
Accrued Interest	472	717	472	717
Intergovernmental	12,478,168	14,193,114	12,478,168	14,193,114
Tax Increment Financing Receivable	3,612,558	3,677,306	3,612,558	3,677,306
External Party Receivable	45,931	41,807	45,931	41,807
Total Assets	<u>\$ 194,303,406</u>	<u>\$ 631,586,035</u>	<u>\$ 629,082,413</u>	<u>\$ 196,807,028</u>
Liabilities				
External Party Payable	\$ 69,909	\$ 450	\$ 33,168	\$ 37,191
Intergovernmental Payable	184,191,614	510,989,009	507,905,509	187,275,114
Due to Others	10,041,883	120,596,576	121,143,736	9,494,723
Total Liabilities	<u>\$ 194,303,406</u>	<u>\$ 631,586,035</u>	<u>\$ 629,082,413</u>	<u>\$ 196,807,028</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-S48
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S49-S51
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S52-S63

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

Fairfield County, Ohio

NET POSITION BY COMPONENT LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2016	2015 (4)	2014 (4)	2013
Governmental Activities:				
Net Investment in Capital Assets.....	\$ 164,493,791	\$ 162,414,457	\$ 161,056,531	\$ 162,713,111
Restricted for:				
Capital Projects.....	583,755	699,643	940,425	3,682,653
Debt Service.....	-	359,461	610,240	566,173
Other Purposes.....	2,533,420	2,815,777	1,792,183	1,916,490
Real Estate Assessment and Delinquencies.....	6,053,571	5,437,355	5,307,820	4,505,550
Road, Bridge, and Culvert Projects.....	7,088,413	6,891,207	7,274,665	7,015,755
Ditch Maintenance.....	1,854,960	1,982,932	1,945,731	1,895,247
Developmental Disabilities.....	11,497,255	6,648,866	8,193,233	10,793,336
Mental Health.....	4,266,567	4,471,257	4,240,990	4,008,361
Children Services and Children's Trust.....	2,761,157	3,441,418	2,469,833	1,792,246
Child, Adult, and Senior Protective Services (1).....	5,172,635	4,774,823	4,325,915	4,285,609
Child Support Enforcement	1,826,987	1,598,661	1,501,467	1,107,672
Juvenile Court Services	1,391,931	2,277,121	2,273,380	2,615,158
Dog Adoption Center and Shelter Services (3).....	442,399	486,528	629,524	712,086
Wireless 9-1-1 Services (3).....	102,851	210,404	337,343	510,901
Youth Services (1).....	533,702	564,462	426,004	364,051
Community Development Block Grant (2).....	1,201,335	1,151,553	1,094,500	739,631
Economic Development Assistance (3).....	785,687	770,461	756,361	808,288
Court Computer Services (3).....	812,182	821,120	789,319	813,786
Unrestricted.....	(1,197,021)	1,108,853	(2,586,921)	20,868,863
Total Governmental Activities Net Position.....	212,205,577	208,926,359	203,378,543	231,714,967
Business-Type Activities:				
Net Investment in Capital Assets.....	39,342,206	36,395,196	36,156,612	35,078,394
Restricted for Capital Projects.....	2,980,688	3,877,584	-	-
Unrestricted.....	8,360,402	7,301,526	9,602,203	9,068,264
Total Business-Type Activities Net Position.....	50,683,296	47,574,306	45,758,815	44,146,658
Primary Government:				
Net Investment in Capital Assets.....	203,835,997	198,809,653	197,213,143	197,791,505
Restricted for:				
Capital Projects.....	3,564,443	4,577,227	940,425	3,682,653
Debt Service.....	-	359,461	610,240	566,173
Other Purposes.....	2,533,420	2,815,777	1,792,183	1,916,490
Real Estate Assessment.....	6,053,571	5,437,355	5,307,820	4,505,550
Road, Bridge, and Culvert Projects.....	7,088,413	6,891,207	7,274,665	7,015,755
Ditch Maintenance.....	1,854,960	1,982,932	1,945,731	1,895,247
Developmental Disabilities.....	11,497,255	6,648,866	8,193,233	10,793,336
Mental Health.....	4,266,567	4,471,257	4,240,990	4,008,361
Children Services.....	2,761,157	3,441,418	2,469,833	1,792,246
Child, Adult, and Senior Protective Services (1).....	5,172,635	4,774,823	4,325,915	4,285,609
Child Support Enforcement	1,826,987	1,598,661	1,501,467	1,107,672
Juvenile Court Services	1,391,931	2,277,121	2,273,380	2,615,158
Dog Adoption Center and Shelter Services (3).....	442,399	486,528	629,524	712,086
Wireless 9-1-1 Services (3).....	102,851	210,404	337,343	510,901
Youth Services (1).....	533,702	564,462	426,004	364,051
Community Development Block Grant (2).....	1,201,335	1,151,553	1,094,500	739,631
Economic Development Assistance (3).....	785,687	770,461	756,361	808,288
Court Computer Services (3).....	812,182	821,120	789,319	813,786
Unrestricted.....	7,163,381	8,410,379	7,015,282	29,937,127
Total Primary Government Net Position.....	\$ 262,888,873	\$ 256,500,665	\$ 249,137,358	\$ 275,861,625

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

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

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

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

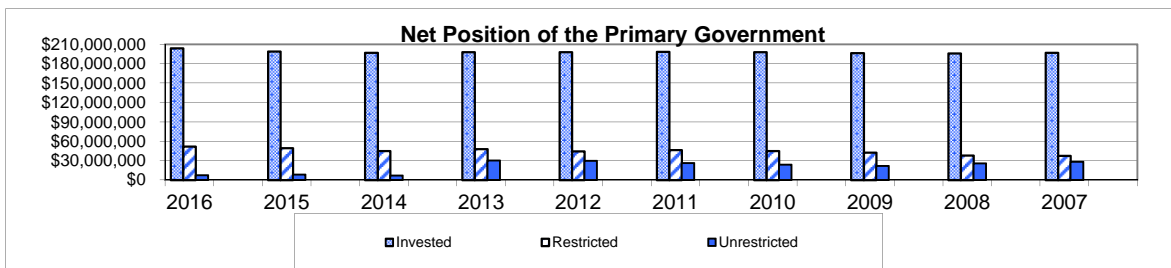


Table 1

	2012	2011	2010	2009	2008	2007
\$	162,842,848	\$ 162,697,179	\$ 163,090,151	\$ 162,064,907	\$ 163,111,804	\$ 165,113,516
	253,813	820,766	868,793	786,465	827,240	652,463
	490,573	320,481	313,164	15,526	103,871	220,268
	2,370,716	5,349,576	5,689,330	7,542,057	6,383,941	8,015,969
	4,510,224	4,331,847	3,692,747	3,139,151	2,623,522	1,932,139
	7,505,146	7,528,836	7,535,083	8,411,597	7,970,879	8,205,879
	1,804,320	1,707,023	1,585,880	1,488,980	1,398,556	1,241,918
	11,609,683	12,933,467	12,169,322	11,254,755	9,767,977	8,985,598
	2,411,669	2,019,448	3,243,988	3,031,750	3,774,501	4,968,132
	1,041,423	1,487,833	1,563,775	840,444	911,188	1,057,789
	3,853,572	3,456,248	3,065,641	1,407,536	1,042,738	-
	786,125	817,016	46,744	672,656	496,263	1,081,428
	2,939,198	3,311,593	3,295,677	1,496,369	1,687,644	980,816
	730,445	-	-	-	-	-
	521,169	-	-	-	-	-
	473,966	568,520	358,072	663,264	832,156	-
	1,398,757	1,577,258	1,451,363	1,522,458	-	-
	826,133	-	-	-	-	-
	766,755	-	-	-	-	-
	21,498,655	18,712,072	16,863,812	14,335,702	17,894,985	20,369,904
	228,635,190	227,639,163	224,833,542	218,673,617	218,827,265	222,825,819
	35,202,253	35,887,252	35,001,789	34,245,459	32,757,780	31,899,484
	-	-	-	-	-	-
	8,077,123	7,449,748	6,782,606	7,375,650	7,679,584	7,698,141
	43,279,376	43,337,000	41,784,395	41,621,109	40,437,364	39,597,625
	198,045,101	198,584,431	198,091,940	196,310,366	195,869,584	197,013,000
	253,813	820,766	868,793	786,465	827,240	652,463
	490,573	320,481	313,164	15,526	103,871	220,268
	2,370,716	5,349,576	5,689,330	7,542,057	6,383,941	8,015,969
	4,510,224	4,331,847	3,692,747	3,139,151	2,623,522	1,932,139
	7,505,146	7,528,836	7,535,083	8,411,597	7,970,879	8,205,879
	1,804,320	1,707,023	1,585,880	1,488,980	1,398,556	1,241,918
	11,609,683	12,933,467	12,169,322	11,254,755	9,767,977	8,985,598
	2,411,669	2,019,448	3,243,988	3,031,750	3,774,501	4,968,132
	1,041,423	1,487,833	1,563,775	840,444	911,188	1,057,789
	3,853,572	3,456,248	3,065,641	1,407,536	1,042,738	-
	786,125	817,016	46,744	672,656	496,263	1,081,428
	2,939,198	3,311,593	3,295,677	1,496,369	1,687,644	980,816
	730,445	-	-	-	-	-
	521,169	-	-	-	-	-
	473,966	568,520	358,072	663,264	832,156	-
	1,398,757	1,577,258	1,451,363	1,522,458	-	-
	826,133	-	-	-	-	-
	766,755	-	-	-	-	-
	29,575,778	26,161,820	23,646,418	21,711,352	25,574,569	28,068,045
\$	271,914,566	\$ 270,976,163	\$ 266,617,937	\$ 260,294,726	\$ 259,264,629	\$ 262,423,444

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	2016	2015	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$ 8,394,021	\$ 8,058,346	\$ 7,871,335	\$ 7,688,543
Judicial	838,575	1,108,674	1,215,905	1,279,347
Public Safety	2,664,604	2,527,068	2,146,720	2,329,434
Public Works	2,075,612	1,945,174	1,858,134	1,405,576
Health	1,496,523	1,362,441	1,523,741	1,216,358
Human Services	5,241,666	4,003,871	4,219,410	3,260,781
Urban Redevelopment and Housing	579	6,129	3,097	284,138
Transportation	120,761	122,978	105,607	87,536
Subtotal Charges for Services	<u>20,832,341</u>	<u>19,134,681</u>	<u>18,943,949</u>	<u>17,551,713</u>
Operating Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	164,186	-	89,658	5,163
Judicial	1,255,921	1,816,112	1,443,292	1,548,368
Public Safety	1,631,693	2,057,067	1,453,724	1,320,457
Intergovernmental	255,070	286,451	206,264	223,380
Public Works	5,816,209	5,856,806	5,736,593	5,701,013
Health	8,545,984	8,230,176	8,109,986	9,565,051
Human Services	11,948,541	14,247,828	13,104,857	12,402,368
Urban Redevelopment and Housing	1,123,783	494,358	1,145,622	531,306
Intergovernmental	-	-	-	-
Transportation	3	-	-	-
Subtotal Operating Grants, Contributions, and Interest	<u>30,741,390</u>	<u>32,988,798</u>	<u>31,289,996</u>	<u>31,297,106</u>
Capital Grants, Contributions, and Interest:				
General Government:				
Legislative and Executive	-	-	-	-
Public Safety	-	286,830	-	47,083
Public Works	1,651,529	975,864	823,185	1,246,172
Health	-	-	-	-
Transportation	665,805	197,911	186,660	527,441
Subtotal Capital Grants, Contributions, and Interest	<u>2,317,334</u>	<u>1,460,605</u>	<u>1,009,845</u>	<u>1,820,696</u>
Total Governmental Activities				
Program Revenues.....	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>
Business-Type Activities:				
Charges for Services:				
Sewer	3,999,097	3,806,862	3,749,788	3,631,514
Water	3,018,959	2,745,871	2,803,454	2,641,997
Airport Fuel Operations (1)	313,112	371,229	365,518	383,476
Capital Grants, Contributions, and Interest:				
Sewer	1,494,915	793,193	1,317,969	279,561
Water	945,935	653,836	535,436	286,359
Total Business-Type Activities				
Program Revenues.....	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>
Total Primary Government Program Revenues.....	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>

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

Table 2

	2012	2011	2010	2009	2008	2007
\$	7,086,073	\$ 6,862,904	\$ 6,398,610	\$ 5,989,976	\$ 5,880,810	\$ 6,086,483
	1,371,839	1,268,770	1,409,215	1,290,521	1,334,416	1,157,719
	2,206,063	2,074,333	1,970,260	2,003,584	2,376,232	2,302,174
	1,427,794	1,609,381	1,491,723	1,288,905	1,458,693	1,472,976
	1,487,674	1,306,799	1,116,406	1,129,009	1,168,662	1,286,269
	4,633,527	3,995,605	3,821,310	5,490,535	3,709,786	3,485,979
	256,977	847,207	2,959	4,630	2,249	-
	28,459	29,478	27,978	27,683	19,706	26,337
	18,498,406	17,994,477	16,238,461	17,224,843	15,950,554	15,817,937
	30,579	12,731	37,899	23,650	18,477	149,504
	1,376,991	1,525,057	1,966,165	1,500,147	1,343,587	794,745
	1,395,873	1,428,612	1,566,275	1,383,869	1,477,505	1,493,917
	235,453	185,135	178,676	58,200	81,932	90,849
	5,440,991	5,887,915	5,709,201	5,767,228	5,895,707	5,946,561
	10,442,528	13,527,797	14,232,836	13,404,136	13,250,615	12,578,905
	11,142,515	11,712,694	12,736,836	17,857,183	16,636,276	17,931,374
	1,034,510	303,837	1,166,508	1,818,752	749,991	93,998
	-	-	-	-	17,024	441,661
	-	-	15,065	-	-	-
	31,099,440	34,583,778	37,609,461	41,813,165	39,471,114	39,521,514
	-	-	58,560	-	5,499	3,306
	-	-	38,019	-	10,000	-
	1,408,811	465,925	1,404,234	1,138,556	755,247	1,494,345
	-	-	-	-	-	248,343
	163,185	1,117,136	425,338	116,233	-	126,742
	1,571,996	1,583,061	1,926,151	1,254,789	770,746	1,872,736
	51,169,842	54,161,316	55,774,073	60,292,797	56,192,414	57,212,187
	3,542,068	3,468,251	3,367,126	3,188,624	3,142,127	2,990,359
	2,721,405	2,527,082	2,577,710	2,406,358	2,394,160	2,381,556
	372,397	237,175	-	-	-	-
	140,029	939,458	67,950	1,088,880	726,159	323,496
	139,087	528,637	56,900	884,404	643,590	331,248
	6,914,986	7,700,603	6,069,686	7,568,266	6,906,036	6,026,659
\$	58,084,828	\$ 61,861,919	\$ 61,843,759	\$ 67,861,063	\$ 63,098,450	\$ 63,238,846

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION LAST TEN YEARS ACCRUAL BASIS OF ACCOUNTING

	<u>2016</u>	<u>2015 (2)</u>	<u>2014</u>	<u>2013</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 15,506,679	\$ 13,675,852	\$ 13,242,260	\$ 11,995,690
Intergovernmental	1,927,937	1,890,535	1,675,531	1,574,482
Judicial	7,499,166	6,633,915	6,587,813	8,161,601
Public Safety	19,063,913	18,203,146	17,489,204	17,294,959
Intergovernmental	287,873	115,426	236,049	225,248
Public Works	12,777,181	11,090,804	12,034,342	12,142,546
Health	23,757,315	22,489,901	22,294,998	20,795,110
Human Services	26,632,756	24,695,755	23,684,836	22,065,507
Urban Redevelopment and Housing	389,390	207,241	854,375	1,124,125
Intergovernmental	550,295	305,800	321,851	376,227
Transportation	483,836	420,936	353,261	461,912
Interest and Fiscal Charges	1,527,436	1,490,379	638,308	611,684
Total Governmental Activities Expenses.....	<u>110,403,777</u>	<u>101,219,690</u>	<u>99,412,828</u>	<u>96,829,091</u>
Business-Type Activities:				
Sewer	3,488,370	3,263,146	3,316,387	3,310,519
Water	2,905,427	2,962,655	2,895,013	2,707,090
Airport Fuel Operations (1)	296,091	358,770	360,847	381,829
Total Business-Type Activities Expenses.....	<u>6,689,888</u>	<u>6,584,571</u>	<u>6,572,247</u>	<u>6,399,438</u>
Total Primary Government Program Expenses.....	<u>117,093,665</u>	<u>107,804,261</u>	<u>105,985,075</u>	<u>103,228,529</u>
Net (Expense)/Revenue				
Governmental Activities	(56,512,712)	(47,635,606)	(48,169,038)	(46,159,576)
Business-Type Activities	3,082,130	1,786,420	2,199,918	823,469
Total Primary Government Net (Expense) Revenue	<u>\$ (53,430,582)</u>	<u>\$ (45,849,186)</u>	<u>\$ (45,969,120)</u>	<u>\$ (45,336,107)</u>

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

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

(Continued)

Table 2

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 11,753,812	\$ 10,615,697	\$ 11,632,207	\$ 10,807,064	\$ 11,923,640	\$ 11,025,250
1,523,966	1,706,046	1,635,496	1,815,829	1,863,467	1,663,570
7,027,420	6,734,352	6,469,930	5,964,528	5,538,194	5,231,509
16,093,483	16,083,598	16,213,798	15,850,652	15,425,818	13,779,703
206,895	187,776	156,008	44,396	116,172	76,173
12,017,653	11,255,450	11,200,993	10,922,058	11,328,723	11,069,718
22,460,547	25,822,853	24,015,477	23,695,239	24,730,141	22,645,962
23,307,695	22,064,098	21,510,978	26,811,254	27,517,647	26,104,959
955,113	835,485	1,358,860	358,921	102,906	309,404
496,220	197,158	269,026	353,036	111,049	360,171
281,300	307,861	291,787	230,852	219,451	271,899
881,531	766,964	683,007	960,382	1,020,192	1,102,165
<u>97,005,635</u>	<u>96,577,338</u>	<u>95,437,567</u>	<u>97,814,211</u>	<u>99,897,400</u>	<u>93,640,483</u>
3,386,900	3,358,333	3,060,231	3,655,152	3,424,048	3,591,749
3,243,844	2,843,133	2,948,260	2,843,308	2,803,331	2,838,938
393,174	208,204	-	-	-	-
<u>7,023,918</u>	<u>6,409,670</u>	<u>6,008,491</u>	<u>6,498,460</u>	<u>6,227,379</u>	<u>6,430,687</u>
<u>104,029,553</u>	<u>102,987,008</u>	<u>101,446,058</u>	<u>104,312,671</u>	<u>106,124,779</u>	<u>100,071,170</u>
(45,835,793)	(42,416,022)	(39,663,494)	(37,521,414)	(43,704,986)	(36,428,296)
(108,932)	1,290,933	61,195	1,069,806	678,657	(404,028)
<u>\$ (45,944,725)</u>	<u>\$ (41,125,089)</u>	<u>\$ (39,602,299)</u>	<u>\$ (36,451,608)</u>	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>

(continued)

Fairfield County, Ohio

CHANGES IN NET POSITION

LAST TEN YEARS

ACCRUAL BASIS OF ACCOUNTING

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$ 8,018,280	\$ 7,763,214	\$ 7,369,626	\$ 7,590,096
Public Works	1,337,916	1,269,920	1,251,901	1,278,153
Health	16,846,479	10,601,294	9,562,314	9,986,162
Human Services	4,553,594	4,430,033	4,181,092	4,373,808
Permissive Real Property Transfer Taxes				
Levied for General Purposes	2,015,276	1,889,871	1,505,420	1,298,789
Lodging Tax Levied for Public Works	223,961	210,804	207,593	192,927
Sales Taxes Levied for				
General Purposes	21,196,300	20,987,311	19,617,691	18,626,082
Grants and Entitlements Not				
Restricted to Specific Programs.....	4,030,433	4,150,472	3,966,446	4,041,008
Unrestricted Interest	467,370	845,906	376,617	396,788
Unrestricted Contributions	200	38,071	9,824	-
Other	1,102,121	996,526	1,021,599	1,455,540
Total Governmental Activities.....	<u>59,791,930</u>	<u>53,183,422</u>	<u>49,070,123</u>	<u>49,239,353</u>
Business-Type Activities:				
Grants and Entitlements Not				
Restricted to Specific Programs.....	-	-	-	-
Unrestricted Interest	8,066	2,963	10,919	13,326
Gain on Sale of Capital Assets	-	5,267	-	938
Other	18,794	20,841	22,374	29,549
Total Business-Type Activities.....	<u>26,860</u>	<u>29,071</u>	<u>33,293</u>	<u>43,813</u>
Total Primary Government General Revenues and Other Changes in Net Position.....	<u>59,818,790</u>	<u>53,212,493</u>	<u>49,103,416</u>	<u>49,283,166</u>
Increase (Decrease) Before Transfers				
Governmental Activities.....	3,279,218	5,547,816	901,085	3,079,777
Business-Type Activities.....	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>
Total Primary Government Increase (Decrease) Before Transfers.....	<u>6,388,208</u>	<u>7,363,307</u>	<u>3,134,296</u>	<u>3,947,059</u>
Transfer In (Out)				
Governmental Activities.....	-	-	-	-
Business-Type Activities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) After Transfers				
Governmental Activities.....	3,279,218	5,547,816	901,085	3,079,777
Business-Type Activities.....	<u>3,108,990</u>	<u>1,815,491</u>	<u>2,233,211</u>	<u>867,282</u>
Total Primary Government Increase (Decrease) After Transfers.....	<u>\$ 6,388,208</u>	<u>\$ 7,363,307</u>	<u>\$ 3,134,296</u>	<u>\$ 3,947,059</u>

(Continued)

Table 2

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 7,534,074	\$ 7,445,374	\$ 7,488,581	\$ 7,422,296	\$ 7,416,439	\$ 6,975,248
1,268,388	1,252,904	1,230,093	1,208,984	1,202,570	1,219,981
9,908,337	9,787,653	9,606,661	9,443,310	9,405,308	9,533,648
4,312,867	4,297,937	4,622,499	1,246,085	1,199,964	1,219,980
1,187,728	1,104,112	1,102,603	998,710	1,289,127	1,691,770
170,629	153,746	138,741	146,067	172,529	163,708
17,756,930	16,874,160	16,403,143	11,778,248	11,721,134	11,412,139
3,362,693	3,078,536	3,899,214	3,563,293	3,696,906	3,663,927
459,007	473,819	715,339	930,709	2,748,397	3,772,460
-	-	-	-	-	-
871,167	901,639	616,545	630,064	854,058	702,437
<u>46,831,820</u>	<u>45,369,880</u>	<u>45,823,419</u>	<u>37,367,766</u>	<u>39,706,432</u>	<u>40,355,298</u>
-	-	-	6,162	-	-
12,995	33,619	65,586	74,584	143,701	193,689
4,095	-	-	-	-	4,000
34,218	79,816	36,505	33,193	17,381	14,276
<u>51,308</u>	<u>113,435</u>	<u>102,091</u>	<u>113,939</u>	<u>161,082</u>	<u>211,965</u>
46,883,128	45,483,315	45,925,510	37,481,705	39,867,514	40,567,263
996,027	2,953,858	6,159,925	(153,648)	(3,998,554)	3,927,002
<u>(57,624)</u>	<u>1,404,368</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>
938,403	4,358,226	6,323,211	1,030,097	(3,158,815)	3,734,939
-	(148,237)	-	-	-	-
<u>-</u>	<u>148,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
996,027	2,805,621	6,159,925	(153,648)	(3,998,554)	3,927,002
<u>(57,624)</u>	<u>1,552,605</u>	<u>163,286</u>	<u>1,183,745</u>	<u>839,739</u>	<u>(192,063)</u>
<u>\$ 938,403</u>	<u>\$ 4,358,226</u>	<u>\$ 6,323,211</u>	<u>\$ 1,030,097</u>	<u>\$ (3,158,815)</u>	<u>\$ 3,734,939</u>

Fairfield County, Ohio

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Function/Program:				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 8,558,207	\$ 8,058,346	\$ 7,960,993	\$ 7,693,706
Judicial	2,094,496	2,924,786	2,659,197	2,827,715
Public Safety.....	4,296,297	4,870,965	3,600,444	3,696,974
Intergovernmental	255,070	286,451	206,264	223,380
Public Works	9,543,350	8,777,844	8,417,912	8,352,761
Health	10,042,507	9,592,617	9,633,727	10,781,409
Human Services	17,190,207	18,251,699	17,324,267	15,663,149
Urban Redevelopment and Housing	1,124,362	500,487	1,148,719	815,444
Intergovernmental	-	-	-	-
Transportation	786,569	320,889	292,267	614,977
Total Governmental Activities	<u>53,891,065</u>	<u>53,584,084</u>	<u>51,243,790</u>	<u>50,669,515</u>
Business-Type Activities:				
Sewer.....	5,494,012	4,600,055	5,067,757	3,911,075
Water.....	3,964,894	3,399,707	3,338,890	2,928,356
Airport Fuel Operations (1).....	313,112	371,229	365,518	383,476
Total Business-Type Activities:.....	<u>9,772,018</u>	<u>8,370,991</u>	<u>8,772,165</u>	<u>7,222,907</u>
Total Primary Government.....	<u>\$ 63,663,083</u>	<u>\$ 61,955,075</u>	<u>\$ 60,015,955</u>	<u>\$ 57,892,422</u>

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

Table 3

	2012	2011	2010	2009	2008	2007
\$	7,116,652	\$ 6,875,635	\$ 6,495,069	\$ 6,013,626	\$ 5,904,786	\$ 6,239,293
	2,748,830	2,793,827	3,375,380	2,790,668	2,678,003	1,952,464
	3,601,936	3,502,945	3,574,554	3,387,453	3,863,737	3,796,091
	235,453	185,135	178,676	58,200	81,932	90,849
	8,277,596	7,963,221	8,605,158	8,194,689	8,109,647	8,913,882
	11,930,202	14,834,596	15,349,242	14,533,145	14,419,277	14,113,517
	15,776,042	15,708,299	16,558,146	23,347,718	20,346,062	21,417,353
	1,291,487	1,151,044	1,169,467	1,823,382	752,240	93,998
	-	-	-	-	17,024	441,661
	191,644	1,146,614	468,381	143,916	19,706	153,079
	<u>51,169,842</u>	<u>54,161,316</u>	<u>55,774,073</u>	<u>60,292,797</u>	<u>56,192,414</u>	<u>57,212,187</u>
	3,682,097	4,407,709	3,435,076	4,277,504	3,868,286	3,313,855
	2,860,492	3,055,719	2,634,610	3,290,762	3,037,750	2,712,804
	372,397	237,175	-	-	-	-
	<u>6,914,986</u>	<u>7,700,603</u>	<u>6,069,686</u>	<u>7,568,266</u>	<u>6,906,036</u>	<u>6,026,659</u>
\$	<u>58,084,828</u>	<u>\$ 61,861,919</u>	<u>\$ 61,843,759</u>	<u>\$ 67,861,063</u>	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>

Fairfield County, Ohio

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund:				
Nonspendable.....	\$ 4,287,882	\$ 4,300,321	\$ 2,389,391	\$ 2,559,610
Committed.....	551,985	423,703	378,895	399,983
Assigned.....	7,180,590	6,930,727	6,074,143	8,634,415
Unassigned.....	6,893,414	6,003,249	10,257,108	6,830,853
Reserved.....	-	-	-	-
Unreserved.....	-	-	-	-
Total General Fund.....	<u>18,913,871</u>	<u>17,658,000</u>	<u>19,099,537</u>	<u>18,424,861</u>
All Other Governmental Funds:				
Nonspendable.....	\$ 1,167,044	\$ 1,342,835	\$ 911,920	\$ 769,550
Restricted.....	45,513,857	63,567,397	37,085,075	37,924,417
Committed.....	9,019,927	9,174,174	5,212,625	3,888,956
Assigned.....	355,897	326,894	227,010	287,280
Unassigned (Deficits).....	(1,198,788)	(1,606,295)	(1,336,415)	(1,806,247)
Reserved.....	-	-	-	-
Unreserved, Reported in:				
Special Revenue Funds.....	-	-	-	-
Debt Service Funds.....	-	-	-	-
Capital Projects Funds.....	-	-	-	-
Total All Other Governmental Funds.....	<u>54,857,937</u>	<u>72,805,005</u>	<u>42,100,215</u>	<u>41,063,956</u>
Total Governmental Funds.....	<u>\$ 73,771,808</u>	<u>\$ 90,463,005</u>	<u>\$ 61,199,752</u>	<u>\$ 59,488,817</u>

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

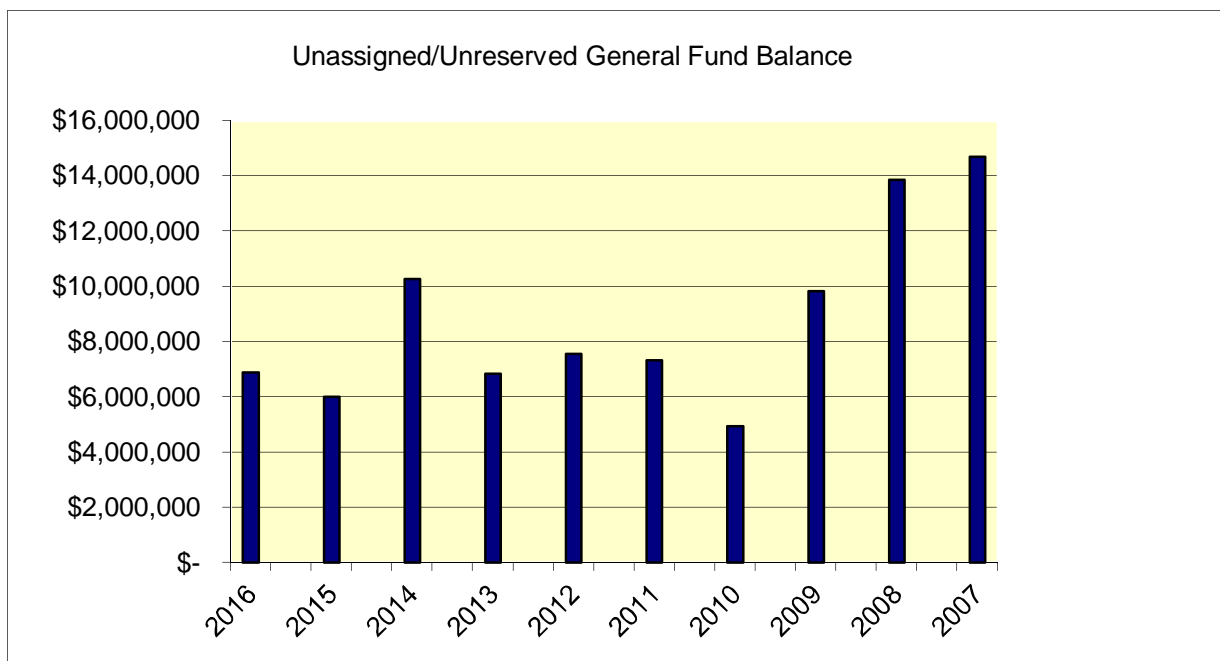


Table 4

2012	2011	2010	2009	2008	2007
\$ 2,712,453	\$ 1,778,218	\$ 1,637,186	\$ -	\$ -	\$ -
732,367	348,551	169,099	-	-	-
8,068,619	6,604,540	7,495,479	-	-	-
7,559,911	7,318,500	4,940,884	-	-	-
-	-	-	1,235,917	1,844,284	2,043,170
-	-	-	9,830,204	13,860,629	14,686,250
<u>19,073,350</u>	<u>16,049,809</u>	<u>14,242,648</u>	<u>11,066,121</u>	<u>15,704,913</u>	<u>16,729,420</u>
\$ 490,702	\$ 764,436	\$ 1,010,923	\$ -	\$ -	\$ -
35,867,403	35,393,317	33,611,138	-	-	-
1,139,978	1,957,384	1,559,668	-	-	-
151,373	159,691	404,133	-	-	-
(1,500,587)	(1,655,757)	(1,483,159)	-	-	-
-	-	-	4,777,521	3,450,359	4,072,015
-	-	-	27,870,875	25,538,852	24,857,914
-	-	-	536,102	629,638	770,551
-	-	-	1,172,227	1,403,544	1,346,381
<u>36,148,869</u>	<u>36,619,071</u>	<u>35,102,703</u>	<u>34,356,725</u>	<u>31,022,393</u>	<u>31,046,861</u>
<u>\$ 55,222,219</u>	<u>\$ 52,668,880</u>	<u>\$ 49,345,351</u>	<u>\$ 45,422,846</u>	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>

Fairfield County, Ohio

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

	2016	2015	2014	2013
REVENUES				
Property Taxes.....	\$ 30,847,585	\$ 24,082,880	\$ 23,393,470	\$ 23,447,326
Permissive Real Property Transfer Taxes.....	2,015,276	1,889,871	1,505,420	1,298,789
Lodging Taxes.....	223,961	210,804	207,593	192,927
Sales Taxes.....	21,304,985	20,732,180	19,522,179	18,541,381
Charges for Services.....	17,673,203	15,663,836	15,625,526	14,323,463
Licenses and Permits.....	652,276	508,851	538,959	518,348
Permissive Motor Vehicle License Tax.....	1,711,002	1,679,556	1,608,738	1,156,520
Fines and Forfeitures.....	375,720	344,219	415,104	373,675
Intergovernmental.....	38,736,220	37,259,077	36,561,891	36,053,058
Special Assessments.....	115,469	145,797	179,540	236,833
Housing Rehabilitation.....	-	6,057	-	283,470
Interest.....	604,498	789,818	406,596	485,804
Rent.....	721,383	730,418	684,470	757,310
Donations.....	120,700	193,740	110,284	53,709
Other.....	1,092,684	1,180,914	994,570	1,387,617
Total Revenues.....	<u>116,194,962</u>	<u>105,418,018</u>	<u>101,754,340</u>	<u>99,110,230</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	14,821,518	13,709,493	13,240,033	12,803,780
Judicial	7,235,128	6,536,935	6,504,111	6,977,038
Public Safety	18,421,428	17,928,603	17,395,930	17,039,645
Public Works	9,292,357	8,792,966	8,679,217	8,489,938
Health	22,957,311	22,013,283	22,129,257	20,676,356
Human Services	25,728,277	24,623,484	23,515,380	21,848,255
Urban Redevelopment and Housing	389,198	207,241	854,375	1,124,125
Transportation	331,215	232,280	150,124	209,877
Other	-	-	-	-
Intergovernmental.....	2,766,105	2,311,761	2,233,431	2,175,957
Capital Outlay.....	27,485,353	5,844,235	3,482,161	3,683,579
Debt Service:				
Principal Retirement	2,552,413	2,515,065	1,973,645	2,316,840
Interest and Fiscal Charges	1,490,887	1,457,451	579,878	562,607
Issuance Costs	-	359,048	-	43,350
Total Expenditures.....	<u>133,471,190</u>	<u>106,531,845</u>	<u>100,737,542</u>	<u>97,951,347</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(17,276,228)</u>	<u>(1,113,827)</u>	<u>1,016,798</u>	<u>1,158,883</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets.....	68,169	12,806	39,638	41,375
Inception of Capital Lease.....	16,862	64,384	654,499	70,790
Loans Issued.....	500,000	-	-	50,550
Refunding Bonds Issued.....	-	-	-	-
General Obligation Bonds Issued.....	-	29,500,000	-	2,945,000
Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding Bond Anticipation Note Issued.....	-	-	-	-
Current Refunding of Bond Anticipation Note.....	-	-	-	-
Premium on Refunding Bonds.....	-	-	-	-
Premium on Bonds.....	-	799,890	-	-
Payment to Refunded Bond Escrow Agent.....	-	-	-	-
Transfers In.....	6,355,266	10,484,181	6,780,139	8,920,567
Transfers Out.....	(6,355,266)	(10,484,181)	(6,780,139)	(8,920,567)
Total Other Financing Sources (Uses).....	<u>585,031</u>	<u>30,377,080</u>	<u>694,137</u>	<u>3,107,715</u>
Net Change in Fund Balances.....	<u>\$ (16,691,197)</u>	<u>\$ 29,263,253</u>	<u>\$ 1,710,935</u>	<u>\$ 4,266,598</u>
Debt Service as a Percentage of				
Noncapital Expenditures	3.9%	4.1%	2.7%	3.1%

Note: Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

Table 5

2012	2011	2010	2009	2008	2007
\$ 23,055,855	\$ 22,649,542	\$ 22,224,992	\$ 18,909,608	\$ 19,099,538	\$ 18,943,143
1,187,728	1,104,112	1,102,603	998,710	1,289,127	1,691,770
170,629	156,022	136,465	146,067	172,529	167,674
17,755,038	16,824,829	15,898,127	11,786,428	11,682,312	11,444,458
15,647,868	14,131,437	13,566,309	14,432,844	13,265,367	12,794,070
459,340	467,265	459,658	471,322	486,760	407,148
1,118,554	1,104,776	1,105,986	1,083,036	1,077,623	1,078,219
276,152	294,501	369,437	279,193	268,201	310,210
36,951,993	39,734,038	43,896,829	44,864,648	44,205,958	43,743,164
481,580	318,100	375,502	465,379	425,017	436,663
232,413	845,548	-	-	-	-
564,015	627,821	944,193	1,026,526	3,069,001	3,923,793
640,240	713,381	749,156	566,691	918,449	876,798
46,790	53,930	87,385	91,636	42,108	92,318
744,780	911,487	611,974	628,939	847,523	709,090
<u>99,332,975</u>	<u>99,936,789</u>	<u>101,528,616</u>	<u>95,751,027</u>	<u>96,849,513</u>	<u>96,618,518</u>
12,552,207	11,143,464	12,139,991	11,282,074	11,255,030	10,657,384
5,850,268	5,618,645	5,341,676	4,871,252	4,530,086	4,303,909
15,932,082	15,866,574	15,900,800	15,612,222	15,083,292	13,224,689
8,084,412	8,458,971	9,150,269	7,418,963	8,453,557	7,747,435
22,409,743	25,789,011	24,221,277	23,610,364	24,475,257	22,670,081
22,935,793	21,706,586	21,402,599	26,512,877	27,217,704	25,401,495
955,113	835,485	1,358,860	358,921	102,906	309,404
140,664	108,855	92,781	145,874	109,766	110,308
10,881	21,898	59,696	58,686	198,310	250,919
2,227,081	2,130,719	2,060,530	2,213,261	2,090,688	2,099,914
3,371,163	2,465,195	2,978,737	3,165,621	2,405,560	3,915,713
1,868,581	1,839,678	3,350,055	1,578,387	1,644,471	1,670,628
597,205	710,722	690,510	960,679	1,017,971	1,091,222
46,786	-	152,027	-	33,537	-
<u>96,981,979</u>	<u>96,695,803</u>	<u>98,899,808</u>	<u>97,789,181</u>	<u>98,618,135</u>	<u>93,453,101</u>
<u>2,350,996</u>	<u>3,240,986</u>	<u>2,628,808</u>	<u>(2,038,154)</u>	<u>(1,768,622)</u>	<u>3,165,417</u>
16,601	67,275	94,969	36,338	208,499	157,359
120,805	45,000	939,182	12,828	86,628	12,528
15,828	10,268	101,101	684,528	-	-
2,685,000	-	10,535,000	-	1,895,000	-
-	-	-	-	-	-
-	-	-	-	390,000	1,000,000
-	-	-	1,390,000	1,000,000	-
-	-	-	(1,390,000)	(1,000,000)	(1,000,000)
100,428	-	340,091	-	31,087	-
-	-	-	-	-	-
(2,736,319)	-	(10,716,646)	-	(1,891,567)	-
4,888,884	4,393,330	5,750,294	6,484,017	5,413,909	5,997,333
(4,888,884)	(4,433,330)	(5,750,294)	(6,484,017)	(5,413,909)	(5,997,333)
<u>202,343</u>	<u>82,543</u>	<u>1,293,697</u>	<u>733,694</u>	<u>719,647</u>	<u>169,887</u>
<u>\$ 2,553,339</u>	<u>\$ 3,323,529</u>	<u>\$ 3,922,505</u>	<u>\$ (1,304,460)</u>	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>
5.6%	2.8%	14.4%	4.2%	5.8%	4.3%

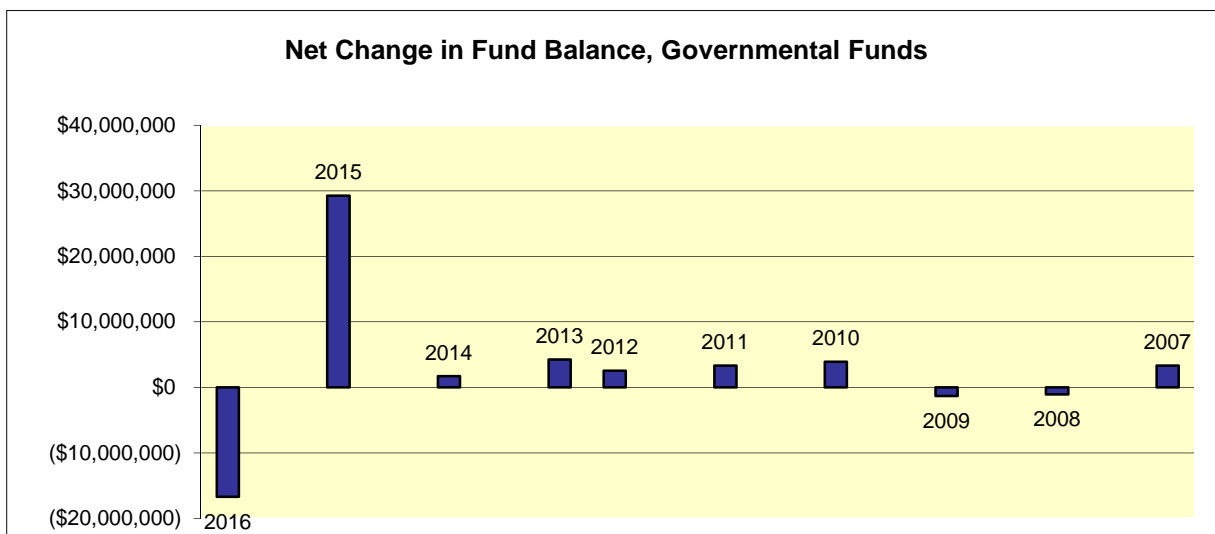
(continued)

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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Real Property</u>				
Residential/Agriculture.....	\$ 2,702,516,210	\$ 2,676,911,020	\$ 2,655,271,670	\$ 2,611,294,840
Commercial/Industrial/Public Utility/Mineral.....	507,943,060	495,508,250	506,165,490	491,286,070
Assessed Valuation.....	3,210,459,270	3,172,419,270	3,161,437,160	3,102,580,910
Estimated True Value	9,172,740,771	9,064,055,057	9,032,677,600	8,864,516,886
<u>Public Utility</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	219,116,700	198,160,230	191,561,810	186,586,320
Estimated True Value	876,466,800	792,640,920	766,247,240	746,345,280
<u>General Business</u>				
<u>Tangible Personal Property</u>				
Assessed Valuation.....	-	-	-	-
Estimated True Value	-	-	-	-
<u>Total</u>				
Assessed Valuation.....	3,429,575,970	3,370,579,500	3,352,998,970	3,289,167,230
Estimated True Value	10,049,207,571	9,856,695,977	9,798,924,840	9,610,862,166
Assessed Value Ratio.....	34.13%	34.20%	34.22%	34.22%
Weighted Average Tax Rate.....	\$ 9.758453	\$ 7.906643	\$ 7.883524	\$ 7.953745

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 tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent 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, at 5 percent for 2010. 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 was 2010).

The tangible personal property values associated with each year were 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, and a 2 1/2 percent rollback, and homestead exemptions before being billed.

- (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

2012 (1)	2011 (1)	2010	2009	2008	2007
\$ 2,601,599,230	\$ 2,593,102,310	\$ 2,646,505,090	\$ 2,627,838,380	\$ 2,593,701,300	\$ 2,368,792,000
480,427,910	482,005,980	489,553,900	496,380,310	505,551,190	428,477,060
3,082,027,140	3,075,108,290	3,136,058,990	3,124,218,690	3,099,252,490	2,797,269,060
8,805,791,829	8,786,023,686	8,960,168,543	8,926,339,114	8,855,007,114	7,992,197,314
182,338,910	209,969,510	104,533,750	98,167,860	96,038,050	104,442,650
729,355,640	839,878,040	418,135,000	392,671,440	384,152,200	417,770,600
-	-	1,889,870	3,759,920	39,963,057	79,597,464
-	-	37,797,400	37,599,200	639,408,912	636,779,712
3,264,366,050	3,285,077,800	3,242,482,610	3,226,146,470	3,235,253,597	2,981,309,174
9,535,147,469	9,625,901,726	9,416,100,943	9,356,609,754	9,878,568,226	9,046,747,626
34.24%	34.13%	34.44%	34.48%	32.75%	32.95%
\$ 7.955062	\$ 7.957904	\$ 7.848303	\$ 6.749635	\$ 6.734410	\$ 7.096933

Fairfield County, Ohio

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Unvoted Millage				
Operating.....	2.600000	2.600000	2.600000	2.600000
Voted Millage - By Levy				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.699564	0.700313	0.699980	0.711076
Commercial/Industrial/Public Utility/Mineral Real.....	0.705599	0.700336	0.679210	0.682901
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1998 BDD.....				
Residential/Agricultural Real.....	0.786377	0.787218	0.786844	0.799316
Commercial/Industrial/Public Utility/Mineral Real.....	0.798358	0.792402	0.768499	0.772675
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
2005 BDD.....				
Residential/Agricultural Real.....	1.865504	1.867500	1.866612	1.896202
Commercial/Industrial/Public Utility/Mineral Real.....	1.881598	1.867562	1.811226	1.821070
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.427096	0.427553	0.427350	0.434124
Commercial/Industrial/Public Utility/Mineral Real.....	0.445013	0.441693	0.428369	0.430697
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.....	0.491906	0.492432	0.492198	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.493714	0.496397
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2009 Children & Adult Protective.....				
Residential/Agricultural Real.....	0.983811	0.984863	0.984395	1.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.000000	1.000000	0.987427	0.992794
General Business/Public Utility Personal.....	1.000000	1.000000	1.000000	1.000000
2015 BDD.....				
Residential/Agricultural Real.....	1.848022	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.850000	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	1.850000	0.000000	0.000000	0.000000
Total Voted Millage - By Type of Property				
Residential/Agricultural Real.....	7.102280	5.259879	5.257379	5.340718
Commercial/Industrial/Public Utility/Mineral Real.....	7.180568	5.301993	5.168445	5.196534
General Business/Public Utility Personal.....	7.800000	5.950000	5.950000	5.950000
Total Millage By Type of Property				
Residential/Agricultural Real.....	9.702280	7.859879	7.857379	7.940718
Commercial/Industrial/Public Utility/Mineral Real.....	9.780568	7.901993	7.768445	7.796534
General Business/Public Utility Personal.....	10.400000	8.550000	8.550000	8.550000
Total Direct Rate	<u>9.758453</u>	<u>7.906643</u>	<u>7.883524</u>	<u>7.953745</u>

(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

2012	2011	2010	2009	2008	2007
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.710142	0.709685	0.691269	0.690733	0.691831	0.742134
0.687857	0.687598	0.676855	0.655152	0.625151	0.742289
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.798266	0.797753	0.777050	0.776447	0.777682	0.834227
0.778283	0.777989	0.765834	0.741278	0.707333	0.839870
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
1.893712	1.892494	1.843384	1.841954	1.844882	1.979024
1.834286	1.833594	1.804946	1.747072	1.667068	1.979438
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.433554	0.433275	0.422032	0.421704	0.422375	0.453086
0.433823	0.433660	0.426884	0.413196	0.394275	0.468153
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.421704	0.422375	0.453086
0.000000	0.000000	0.000000	0.413196	0.394275	0.468153
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	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
5.335674	5.333207	5.233735	4.152542	4.159145	4.461557
5.234249	5.232841	5.174519	3.969894	3.788102	4.497903
5.950000	5.950000	5.950000	4.950000	4.950000	4.950000
7.935674	7.933207	7.833735	6.752542	6.759145	7.061557
7.834249	7.832841	7.774519	6.569894	6.388102	7.097903
8.550000	8.550000	8.550000	7.550000	7.550000	7.550000
7.955062	7.957904	7.848303	6.749635	6.734410	7.096933

(continued)

Fairfield County, Ohio

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

	2016	2015	2014	2013
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.....	6.234150	6.234910	6.228561	4.972600
Commercial/Industrial/Public Utility/Mineral Real.....	6.360054	6.365597	6.334348	4.789272
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	3.924644	3.925248	3.920183	2.634684
Commercial/Industrial/Public Utility/Mineral Real.....	4.056348	4.060739	4.035974	2.515184
General Business/Public Utility Personal.....	5.300000	5.300000	5.300000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	13.766909	13.774571	13.784698	14.322182
Commercial/Industrial/Public Utility/Mineral Real.....	14.072344	14.027898	13.962824	14.268960
General Business/Public Utility Personal.....	17.800000	17.800000	17.800000	17.800000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.388381	9.394420	9.401958	9.819628
Commercial/Industrial/Public Utility/Mineral Real.....	9.623073	9.597317	9.575227	9.645089
General Business/Public Utility Personal.....	12.900000	12.900000	12.900000	12.900000
Clearcreek Township.....				
Residential/Agricultural Real.....	6.624884	6.627379	6.623971	7.064730
Commercial/Industrial/Public Utility/Mineral Real.....	5.846696	5.849426	5.790483	6.364707
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.243044	2.243387	2.242273	2.368082
Commercial/Industrial/Public Utility/Mineral Real.....	1.995949	1.996595	1.982862	2.114255
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.363233	9.365834	8.659132	8.962397
Commercial/Industrial/Public Utility/Mineral Real.....	8.824441	8.821026	7.788483	8.112894
General Business/Public Utility Personal.....	11.800000	11.800000	11.100000	11.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.806144	6.808470	6.102477	6.367260
Commercial/Industrial/Public Utility/Mineral Real.....	6.328879	6.325908	5.336068	5.620812
General Business/Public Utility Personal.....	8.900000	8.900000	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

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
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
4.974812	4.974554	4.929339	4.922102	4.924025	5.215149
4.789272	4.888141	4.880626	4.880626	4.837376	5.039577
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.636376	2.636242	2.598879	2.593120	2.594641	2.828565
2.515184	2.593535	2.586028	2.586028	2.551850	2.716469
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
14.299926	14.283912	14.239190	14.095463	14.068031	14.554398
14.307100	14.388861	14.512522	14.420928	14.384099	14.969594
17.800000	17.800000	17.800000	18.050000	18.050000	18.050000
9.803360	9.790676	9.747724	9.605296	9.584200	9.964925
9.667128	9.750671	9.850833	9.759239	9.739303	10.322206
12.900000	12.900000	12.900000	13.150000	13.150000	13.150000
7.057388	7.059106	7.152974	7.148947	7.145670	7.580232
6.364707	6.364707	6.369730	6.460181	6.447309	7.418270
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.366100	2.366594	2.390197	2.389213	2.388092	2.526471
2.114255	2.114255	2.117492	2.135718	2.133047	2.412292
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
8.973182	8.968385	8.922016	8.926044	9.005258	9.441880
8.122104	8.036729	8.033363	8.018307	7.522655	8.487836
11.100000	11.100000	11.200000	11.200000	11.200000	11.200000
6.376627	6.372749	6.343304	6.346492	6.415492	6.803977
5.628833	5.554614	5.564814	5.551007	5.119608	5.970040
8.200000	8.200000	8.300000	8.300000	8.300000	8.300000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
Townships				
Hocking Township.....				
Residential/Agricultural Real.....	4.064464	4.069040	4.066532	4.189090
Commercial/Industrial/Public Utility/Mineral Real.....	3.683050	3.801846	3.805060	3.843878
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Hocking Township In Corporation.....				
Residential/Agricultural Real.....	2.064464	2.069040	2.066532	2.189090
Commercial/Industrial/Public Utility/Mineral Real.....	1.683050	1.801846	1.805060	1.843878
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.....	3.125218	3.125115	3.119353	3.317535
Commercial/Industrial/Public Utility/Mineral Real.....	3.178523	3.207233	3.207233	4.071595
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	7.901096	7.902080	7.884106	8.127760
Commercial/Industrial/Public Utility/Mineral Real.....	8.181459	8.195011	8.197472	8.238456
General Business/Public Utility Personal.....	9.100000	9.100000	9.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.701096	5.702080	5.684106	5.927760
Commercial/Industrial/Public Utility/Mineral Real.....	5.981459	5.995011	5.997472	6.038456
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	6.778758	6.783897	6.778817	7.308422
Commercial/Industrial/Public Utility/Mineral Real.....	7.070191	6.321464	6.316117	7.553969
General Business/Public Utility Personal.....	9.000000	9.000000	9.000000	9.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	4.678758	4.683897	4.678817	5.208422
Commercial/Industrial/Public Utility/Mineral Real.....	4.970191	4.221464	4.216117	5.453969
General Business/Public Utility Personal.....	6.900000	6.900000	6.900000	6.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	12.006126	12.029948	11.989799	13.757425
Commercial/Industrial/Public Utility/Mineral Real.....	13.635438	13.800946	13.508924	13.875011
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.269304	5.278710	5.260701	6.044883
Commercial/Industrial/Public Utility/Mineral Real.....	5.807594	5.842128	5.588044	5.675011
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2012	2011	2010	2009	2008	2007
4.190158	4.192190	4.167146	4.169288	4.169116	4.316884
3.647826	3.648302	3.648984	3.652106	3.617240	3.856736
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.190158	2.192190	2.167146	0.000000	0.000000	0.000000
1.647826	1.648302	1.648984	0.000000	0.000000	0.000000
2.700000	2.700000	2.700000	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
3.315125	3.321045	3.346913	3.346613	3.350923	3.475945
4.071595	4.071595	4.071595	4.071595	4.070963	3.902308
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.122677	8.120164	8.022352	8.018026	8.019557	8.473819
8.318491	8.318491	8.266846	8.261125	8.026111	8.315886
9.100000	9.100000	9.100000	9.100000	9.100000	9.100000
5.922677	5.920164	5.822532	5.818026	5.819557	6.273819
6.118491	6.118491	6.066846	6.061125	5.826111	6.115886
6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
7.304674	7.318091	7.295379	7.288458	7.278976	4.747937
7.553969	7.574387	7.574387	6.059996	6.057437	4.498550
9.000000	9.000000	9.000000	9.000000	9.000000	6.000000
5.204674	5.218081	5.195379	5.188458	5.178976	2.647937
5.453969	5.474387	5.474387	3.959996	3.957437	2.398550
6.900000	6.900000	6.900000	6.900000	6.900000	3.900000
13.761288	13.745390	13.733046	13.695362	13.689862	13.961575
13.061929	13.088010	13.290248	13.350822	13.217163	14.646864
15.200000	15.200000	15.200000	15.200000	15.200000	15.200000
6.047586	6.040110	5.996542	5.979778	5.976668	6.292099
5.486339	5.512420	5.709656	5.770230	5.646901	6.585686
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)

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
Townships				
Violet Township.....				
Residential/Agricultural Real.....	13.422621	13.441320	9.651975	9.411161
Commercial/Industrial/Public Utility/Mineral Real.....	12.557629	12.506266	8.577246	8.597248
General Business/Public Utility Personal.....	17.850000	17.850000	14.050000	14.050000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	11.722621	11.741320	7.951975	7.711161
Commercial/Industrial/Public Utility/Mineral Real.....	10.857629	10.806266	6.877246	6.897248
General Business/Public Utility Personal.....	16.150000	16.150000	12.350000	12.350000
Walnut Township.....				
Residential/Agricultural Real.....	7.774228	7.784584	7.781781	8.111175
Commercial/Industrial/Public Utility/Mineral Real.....	8.445215	8.405438	8.395343	8.320226
General Business/Public Utility Personal.....	8.600000	8.600000	8.600000	8.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.574228	5.584584	5.581781	5.911175
Commercial/Industrial/Public Utility/Mineral Real.....	6.245215	6.205438	6.195343	6.120226
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	6.400000
School Districts				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.411714	22.332649	22.408014	22.665322
Commercial/Industrial/Public Utility/Mineral Real.....	22.227108	22.270950	22.307256	22.577523
General Business/Public Utility Personal.....	37.500000	37.500000	37.600000	37.800000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	20.368783	20.378824	20.332576	21.684338
Commercial/Industrial/Public Utility/Mineral Real.....	21.275948	21.205948	21.109602	21.623797
General Business/Public Utility Personal.....	44.400000	44.400000	44.400000	45.400000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	24.900017	24.900019	24.900014	25.625911
Commercial/Industrial/Public Utility/Mineral Real.....	27.604724	27.556561	26.065522	28.327185
General Business/Public Utility Personal.....	47.200000	47.200000	47.200000	47.800000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	51.077804	51.058497	50.360328	51.203075
Commercial/Industrial/Public Utility/Mineral Real.....	53.757327	53.601399	52.910143	53.400974
General Business/Public Utility Personal.....	78.810000	78.800000	78.600000	79.350000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.368537	23.369871	23.670430	23.905987
Commercial/Industrial/Public Utility/Mineral Real.....	25.092464	24.501929	24.358859	25.391482
General Business/Public Utility Personal.....	44.800000	44.800000	45.100000	45.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	25.573080	25.631152	25.604197	25.883003
Commercial/Industrial/Public Utility/Mineral Real.....	29.444930	29.267294	28.534508	28.548906
General Business/Public Utility Personal.....	68.300000	68.300000	68.300000	68.700000

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

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

Source: Fairfield County Auditor's Office

(Continued)

Table 7

2012	2011	2010	2009	2008	2007
9.391960	9.380260	9.066401	9.064177	8.874830	9.278948
8.672694	8.527467	8.255080	8.166813	7.815701	9.238961
14.050000	14.050000	14.050000	14.050000	13.850000	13.850000
7.691960	7.680260	7.366401	7.364177	7.174830	7.578948
6.972694	6.827467	6.555080	6.466813	6.115701	7.538961
12.350000	12.350000	12.350000	12.350000	12.150000	12.150000
8.107080	8.120068	8.075145	8.076648	7.783150	8.481112
8.389763	8.389880	8.391010	8.340314	8.101270	8.466850
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
5.907080	5.920068	5.875145	5.876648	5.583150	6.281112
6.189763	6.189880	6.169101	6.140314	5.901270	6.266850
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
22.645399	22.645815	22.760159	22.854633	22.955194	23.287606
22.541833	22.639013	22.784472	22.952486	22.843236	23.209892
37.800000	37.800000	37.900000	38.000000	38.100000	38.400000
23.995560	24.598597	24.168456	24.145436	24.142347	24.479106
23.923797	24.784120	24.632566	24.594358	24.090879	24.692908
47.700000	48.300000	48.200000	48.200000	48.200000	48.500000
25.502409	25.484396	25.800025	20.000025	20.000020	20.000008
28.322882	28.046635	28.150377	22.101563	20.000033	20.092563
47.700000	47.700000	48.100000	42.300000	42.300000	42.300000
50.855637	48.024174	47.415428	32.579522	30.950742	31.337125
53.130895	52.200293	49.548848	34.282201	33.516497	33.551204
79.030000	78.060000	77.650000	62.830000	61.150000	61.150000
23.896277	23.945237	23.817316	23.789187	23.791375	24.187764
25.174160	25.231854	25.425493	24.213256	23.665475	24.657256
45.100000	45.100000	45.100000	45.100000	45.100000	45.400000
21.779136	21.763876	21.155928	21.133776	21.143582	26.449314
24.737130	25.128491	25.040918	24.184324	23.423404	30.531064
64.600000	64.600000	64.600000	64.600000	64.600000	68.500000

(continued)

Fairfield County, Ohio

PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
School Districts				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	27.770820	27.779763	27.565894	27.959459
Commercial/Industrial/Public Utility/Mineral Real.....	29.024493	28.959946	28.314198	28.650262
General Business/Public Utility Personal.....	45.500000	45.500000	45.300000	45.600000
Northern Local Schools.....				
Residential/Agricultural Real.....	23.449761	24.217238	24.657349	24.369282
Commercial/Industrial/Public Utility/Mineral Real.....	24.495430	25.410442	25.413533	25.635980
General Business/Public Utility Personal.....	34.300000	35.300000	35.300000	35.300000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	45.209015	47.347988	47.362613	47.352162
Commercial/Industrial/Public Utility/Mineral Real.....	44.462280	45.314184	44.732973	46.307840
General Business/Public Utility Personal.....	83.600000	84.700000	84.700000	85.500000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	50.436212	50.861669	48.667193	47.807486
Commercial/Industrial/Public Utility/Mineral Real.....	54.425013	54.628797	52.547514	51.915564
General Business/Public Utility Personal.....	73.350000	73.800000	72.800000	72.000000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	33.895813	34.102280	33.974536	34.563391
Commercial/Industrial/Public Utility/Mineral Real.....	33.188944	33.573405	33.308464	33.787407
General Business/Public Utility Personal.....	37.900000	38.100000	37.870000	38.370000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	28.317627	28.300012	29.100012	29.111812
Commercial/Industrial/Public Utility/Mineral Real.....	28.858732	28.853131	29.537706	29.703654
General Business/Public Utility Personal.....	31.000000	31.000000	31.800000	31.800000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	30.716270	23.713360	25.500008	25.823685
Commercial/Industrial/Public Utility/Mineral Real.....	31.151059	24.143528	25.915669	25.800008
General Business/Public Utility Personal.....	38.600000	31.600000	33.400000	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.....	2.580000	2.540000	2.560000	2.480000
Commercial/Industrial/Public Utility/Mineral Real.....	2.580000	2.540000	2.560000	2.480000
General Business/Public Utility Personal.....	2.580000	2.540000	2.560000	2.480000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.307766	3.391106	3.460096	3.453509
Commercial/Industrial/Public Utility/Mineral Real.....	3.455265	3.407170	3.441075	3.330948
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

2012	2011	2010	2009	2008	2007
27.969768	27.379386	27.445049	27.811556	25.561595	25.995747
28.690926	28.090926	28.224190	28.328663	25.571924	26.200059
45.600000	45.000000	45.100000	45.500000	43.400000	43.800000
24.275899	24.453389	24.407539	24.405560	24.568362	24.998210
25.288814	25.620891	25.631579	25.794949	25.525307	25.897418
35.300000	35.300000	35.300000	35.300000	35.300000	35.720000
47.688395	42.555875	40.828533	40.400605	40.924329	40.400316
46.719990	41.097131	40.291587	39.210458	38.406104	41.717053
85.900000	80.820000	80.250000	79.850000	80.350000	80.750000
46.463281	43.004365	36.261671	37.014480	30.293338	30.523603
50.606261	48.140542	41.487654	42.076495	36.842211	36.964515
70.700000	70.450000	63.800000	64.600000	58.000000	58.200000
34.713634	34.016025	31.725742	30.492941	31.299473	31.389303
33.805000	34.219261	32.025943	30.488216	31.320111	31.401724
38.580000	38.620000	36.410000	36.390000	37.220000	37.300000
29.100012	29.104783	29.143890	29.100012	29.100012	29.100017
29.685102	29.254863	29.338785	29.100012	29.100120	29.245581
31.800000	31.800000	31.800000	31.800000	31.800000	34.100000
25.800008	25.800008	26.324147	26.100008	26.800008	27.100008
25.811650	25.812112	26.417310	26.153046	26.800008	27.100008
33.700000	33.700000	34.200000	34.000000	34.700000	35.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.540000	2.520000	2.500000	2.500000	3.000000	3.000000
2.540000	2.520000	2.500000	2.500000	3.000000	3.000000
2.540000	2.520000	2.500000	2.500000	3.000000	3.000000
3.378536	3.398565	3.395371	2.000002	2.000001	2.000004
3.455814	3.420809	3.422682	2.004351	2.010492	1.999999
4.600000	4.600000	4.600000	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)

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
Corporations				
Amanda Village.....				
Residential/Agricultural Real.....	5.395815	5.398449	5.400000	5.400000
Commercial/Industrial/Public Utility/Mineral Real.....	5.367738	5.367738	5.367738	5.400000
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
City of Canal Winchester				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	6.388165	6.400000	6.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	6.400000	6.400000	6.400000	3.400000
General Business/Public Utility Personal.....	6.400000	6.400000	6.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	5.188165	5.200000	5.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	5.200000	5.200000	5.200000	2.200000
General Business/Public Utility Personal.....	5.200000	5.200000	5.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	1.900000	2.306608	2.310416	2.325832
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	2.480072	2.480432	2.437548
General Business/Public Utility Personal.....	1.900000	5.900000	5.900000	5.900000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2012	2011	2010	2009	2008	2007
5.400000	5.286168	5.170803	5.169249	5.168136	5.394243
5.400000	4.932345	4.932345	4.932345	4.902495	5.095911
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
2.324068	2.323776	2.311768	2.316876	2.316348	2.342156
2.437548	2.447448	2.455264	2.460228	2.460192	2.573836
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)

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
Corporations				
Millersport Village.....				
Residential/Agricultural Real.....	11.900000	11.900000	11.900000	11.900000
Commercial/Industrial/Public Utility/Mineral Real.....	11.900000	11.900000	11.900000	11.795589
General Business/Public Utility Personal.....	11.900000	11.900000	11.900000	11.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.479654	6.483113	6.488839	6.249935
Commercial/Industrial/Public Utility/Mineral Real.....	6.216187	6.159785	6.198884	6.196222
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	8.198955	8.171970	8.155797	8.916737
Commercial/Industrial/Public Utility/Mineral Real.....	7.737223	7.734687	7.733129	8.550435
General Business/Public Utility Personal.....	9.300000	9.300000	9.300000	10.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	4.700000	4.700000	4.700000	4.696931
Commercial/Industrial/Public Utility/Mineral Real.....	4.606832	4.606832	4.606832	4.682192
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.733404	5.732940	5.732968	5.681368
Commercial/Industrial/Public Utility/Mineral Real.....	5.800000	5.800000	5.800000	5.620780
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.688000	4.686635	4.693643	4.673420
Commercial/Industrial/Public Utility/Mineral Real.....	4.700000	4.700000	4.700000	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.....	10.204692	10.437469	10.358659	10.330480
Commercial/Industrial/Public Utility/Mineral Real.....	10.117410	10.216734	10.216216	10.145702
General Business/Public Utility Personal.....	11.100000	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

2012	2011	2010	2009	2008	2007
11.900000	11.900000	10.062832	9.608224	9.580741	10.788590
11.795589	11.796045	9.719758	9.321624	9.257670	9.762102
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
6.230394	6.221990	6.035578	6.029792	6.024974	6.160104
6.293935	6.246811	6.207448	6.210638	5.954629	6.979109
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
6.910117	6.886248	6.427534	6.428712	6.427358	5.552033
6.550435	6.550435	6.360661	6.272952	5.761657	5.002153
8.300000	8.300000	8.300000	8.300000	8.300000	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
4.699919	4.700000	4.305606	2.308921	3.527362	3.744185
4.682192	4.682192	4.240246	2.240246	3.320789	3.676223
4.700000	4.700000	4.700000	2.700000	4.700000	4.700000
5.671128	5.681600	5.488684	5.488496	5.487364	3.623404
5.620780	5.622940	5.534016	5.534016	5.533664	3.977996
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.674955	4.673355	4.682900	4.406073	4.406063	4.700000
4.692233	4.692233	4.692233	4.482980	4.222098	4.681013
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
10.250956	10.310941	10.288702	9.384657	7.977615	8.084426
8.562603	9.974029	10.016384	9.049969	7.834707	7.784295
11.200000	11.200000	11.200000	10.200000	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)

	2016	2015	2014	2013
<u>Overlapping Rates by Taxing District</u>				
<u>Corporations</u>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	5.688165	5.700000	5.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	5.700000	5.700000	5.700000	2.700000
General Business/Public Utility Personal.....	5.700000	5.700000	5.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	6.079654	6.083113	6.088839	5.849935
Commercial/Industrial/Public Utility/Mineral Real.....	5.816187	5.759785	5.798884	5.796222
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.....	5.988165	6.000000	6.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	6.000000	6.000000	6.000000	3.000000
General Business/Public Utility Personal.....	6.000000	6.000000	6.000000	3.000000
<u>Joint Fire District</u>				
Basil Joint Fire District.....				
Residential/Agricultural Real.....	8.143778	8.148676	8.136460	8.651641
Commercial/Industrial/Public Utility/Mineral Real.....	9.091966	9.165010	8.952870	8.870740
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	9.270000
<u>District Libraries</u>				
Fairfield County Library.....				
Residential/Agricultural Real.....	0.499518	0.500000	0.407929	0.426699
Commercial/Industrial/Public Utility/Mineral Real.....	0.500000	0.500000	0.434281	0.431693
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.494744	0.494916	0.497636	0.500000
Commercial/Industrial/Public Utility/Mineral Real.....	0.488350	0.493385	0.492432	0.491857
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pickerington Public Library.....				
Residential/Agricultural Real.....	0.748696	0.749644	0.750000	0.750000
Commercial/Industrial/Public Utility/Mineral Real.....	0.750000	0.744680	0.729659	0.749685
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
<u>Park District</u>				
Fairfield County Historical Park District.....				
Residential/Agricultural Real.....	0.393524	0.393945	0.393758	0.400000
Commercial/Industrial/Public Utility/Mineral Real.....	0.400000	0.400000	0.394971	0.397118
General Business/Public Utility Personal.....	0.400000	0.400000	0.400000	0.400000

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

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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

2012	2011	2010	2009	2008	2007
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
5.830394	5.821990	5.635578	5.629792	5.624974	5.760104
5.893935	5.846811	5.807448	5.810638	5.554629	6.579109
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
8.650809	8.652399	8.550117	6.876703	6.873241	7.443851
8.863180	8.863180	8.863180	7.691552	7.366676	8.256916
9.270000	9.270000	9.270000	9.270000	9.270000	9.270000
0.426452	0.426394	0.420720	0.420484	0.421279	0.455988
0.436355	0.441140	0.432156	0.417774	0.401752	0.465796
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.497453	0.497606	0.496907	0.000000
0.486605	0.499542	0.500000	0.498905	0.499496	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
0.750000	0.750000	0.750000	0.000000	0.000000	0.000000
0.750000	0.750000	0.750000	0.000000	0.000000	0.000000
0.750000	0.750000	0.750000	0.000000	0.000000	0.000000
0.400000	0.000000	0.000000	0.000000	0.000000	0.000000
0.400000	0.000000	0.000000	0.000000	0.000000	0.000000
0.400000	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)	2016	2015	2014	2013
<u>Real and Public Utility Property</u>					
Current Tax Levy.....	\$	33,042,525	\$ 26,721,224	\$ 26,408,622	\$ 26,013,208
Current Tax Collections.....		32,290,875	25,996,468	25,624,478	25,158,083
Percent of Current Collections to Levy.....		97.73%	97.29%	97.03%	96.71%
Delinquent Tax Collections.....	(1)	992,676	795,068	928,126	871,799
Total Tax Collections.....		33,283,551	26,791,536	26,552,604	26,029,882
Ratio of Total Collections to Levy.....		100.73%	100.26%	100.55%	100.06%
Outstanding Delinquent Taxes.....	(2)	1,695,247	1,620,695	1,824,525	2,187,503
Ratio of Outstanding Delinquent Tax: to Tax Levy.....		5.13%	6.07%	6.91%	8.41%
<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)	-	-	-	-
Total Tax Collections.....		-	-	-	-
Ratio of Total Collections to Levy.....		n/a	n/a	n/a	n/a
Outstanding Delinquent Taxes.....	(2)	-	-	-	-
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

2012	2011	2010	2009	2008	2007
\$ 26,043,227	\$ 26,219,750	\$ 26,660,246	\$ 21,601,339	\$ 20,186,748	\$ 21,235,619
25,153,258	24,904,444	25,673,679	20,750,744	19,345,043	19,829,126
96.58%	94.98%	96.30%	96.06%	95.83%	93.38%
683,385	816,670	760,393	694,195	641,641	663,104
25,836,643	25,721,114	26,434,072	21,444,939	19,986,684	20,492,230
99.21%	98.10%	99.15%	99.28%	99.01%	96.50%
2,422,123	2,654,177	2,282,369	1,751,652	1,172,770	1,406,493
9.30%	10.12%	8.56%	8.11%	5.81%	6.62%
\$ -	\$ -	\$ 16,173	\$ 31,449	\$ 175,627	\$ 585,246
-	-	7,351	29,454	164,485	498,088
0.00%	0.00%	45.45%	93.66%	93.66%	85.11%
784	12,809	13,269	26,235	28,787	9,070
784	12,809	20,620	55,689	193,272	507,157
n/a	n/a	127.50%	177.07%	110.05%	86.66%
6,150	61,374	72,524	72,701	89,512	138,002
n/a	n/a	448.44%	231.17%	50.97%	23.58%

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2016 and 2007 (1)

Table 9

		2016	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
RVM Glimcher LLC	Developer	\$ 18,557,770	0.58%
Lancaster Midtown LLC	Developer	7,288,810	0.23%
Creekside Acquisition	Apartments	6,936,370	0.22%
Brentwood Lake Apartments	Apartments	6,496,170	0.20%
Kroger Company	Grocery	6,169,700	0.19%
Pickerington Ridge	Apartments	5,946,260	0.18%
Lakepoint OH Partners LLC	Developer	4,725,000	0.15%
AERC Turnberry Holdings LLC	Developer	4,685,330	0.15%
OH Retail II LL LLC	Retail	4,321,540	0.13%
Target Corporation	Retail	4,248,410	0.13%
Total		<u>\$ 69,375,360</u>	<u>2.16%</u>
Total Countywide Valuations		<u>\$ 3,210,459,270</u>	

		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Glimcher Holdings	Developer	20,792,840	0.74%
Dominion Homes Incorporated	Residential Homes	9,063,620	0.32%
Anyi Apartments LLC	Apartments	7,568,750	0.27%
Pickerington Apartments LLC	Apartments	5,922,760	0.21%
Noca Apartments One Limited	Apartments	5,730,010	0.21%
Anchor Hocking Glass	Glass Manufacturer	5,310,700	0.19%
AERC Turnberry, Incorporated	Business	5,105,560	0.18%
Homewood Corporation	Developer	4,236,160	0.15%
Regency Centers LP	Developer	4,115,990	0.15%
Diley Road Associates LLC	Developer	3,682,850	0.13%
Total		<u>\$ 71,529,240</u>	<u>2.55%</u>
Total Countywide Valuations		<u>\$ 2,797,269,060</u>	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2016 and 2007 (1)

Table 10

		2016	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Rockies Express Pipeline, LLC	Public Utility	\$ 58,502,580	26.70%
Ohio Power Company	Public Utility	51,539,490	23.52%
Columbia Gas Transmission	Public Utility	40,140,920	18.32%
South Central Power Company	Public Utility	26,760,190	12.21%
American Electric Power Ohio Transmission Company	Public Utility	20,653,600	9.43%
Dominion Transmission	Public Utility	7,623,490	3.48%
Texas Eastern Transmission	Public Utility	6,403,620	2.92%
Total		<u>\$ 211,623,890</u>	<u>96.58%</u>
Total Countywide Valuations		<u>\$ 219,116,700</u>	
		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Columbia Gas Transmission	Public Utility	\$ 27,372,750	26.21%
Ohio Power	Public Utility	26,606,370	25.48%
South Central Power	Public Utility	18,935,970	18.13%
Ohio Bell Telephone	Public Utility	8,659,510	8.29%
Texas Eastern Transmission	Public Utility	6,744,660	6.46%
Columbus Southern Power	Public Utility	4,121,880	3.94%
Columbia Gas of Ohio Incorporated	Public Utility	2,767,760	2.65%
Version North Incorporated	Public Utility	2,414,940	2.31%
Pennsylvania Lines LLC	Public Utility	1,308,410	1.25%
New Par (Verizon Wireless)	Public Utility	918,180	0.88%
Total		<u>\$ 99,850,430</u>	<u>95.60%</u>
Total Countywide Valuations		<u>\$ 104,442,650</u>	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

Fairfield County, Ohio

PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2010 and 2007 (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	

		2007	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
McDermott Inc (Diamond Power)	Electronics	\$ 3,345,450	4.20%
Anchor Hocking Glass	Glass	3,236,234	4.07%
Ralcorp Holdings Incorporation (Ralston)	Food	3,167,870	3.98%
Crown Cork & Seal	Manufacturer	2,294,140	2.88%
NIFCO America Corporation	Manufacturer	2,148,500	2.70%
Cyril Scott	Paper/Printing	2,085,850	2.62%
Newark Group	Recycled Paper	1,866,290	2.35%
Time Warner Cable	Television	1,493,470	1.87%
Kroger Company	Grocer/Retail Market	1,360,600	1.71%
Verizon North	Cellular Telephones	1,250,920	1.57%
Total		\$ 22,249,324	27.95%
Total Countywide Valuations		\$ 79,597,464	

(1) The amounts presented represent the assessed values upon which 2010 and 2007 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
2016	152,597	\$ 10,049,207,571	\$ 56,600,943	0.56%	\$370.92
2015	151,408	9,856,695,977	60,609,770	0.61%	400.31
2014	150,381	9,798,924,840	29,383,601	0.30%	195.39
2013	148,867	9,610,862,166	32,397,739	0.34%	217.63
2012	147,474	9,535,147,469	32,303,497	0.34%	219.05
2011	147,355	9,625,901,726	34,131,351	0.35%	231.63
2010	146,156	9,416,100,943	35,082,571	0.37%	240.04
2009	143,712	9,356,609,754	37,649,629	0.40%	261.98
2008	142,223	9,878,568,226	39,959,812	0.40%	280.97
2007	141,318	9,046,747,626	42,165,290	0.47%	298.37

(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
2016	\$ 791,045	\$ 39,522,062	\$ -	\$ 500,000	\$ 363,536
2015	878,676	41,864,604	-	-	534,087
2014	969,180	13,751,381	-	-	779,768
2013	1,054,684	15,301,384	-	-	508,914
2012	1,135,188	13,776,150	-	585,332	679,082
2011	1,240,967	14,959,721	-	665,746	785,616
2010	1,479,503	15,323,212	-	694,796	1,005,976
2009	1,788,039	16,579,049	1,390,000	684,528	296,016
2008	2,076,574	17,684,709	1,390,000	-	491,575
2007	2,355,110	18,711,171	1,000,000	52,220	693,950

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

(1) See Table 18 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)
\$ 17,078,881	\$ -	\$ 2,835,000	\$ -	\$ 32,091	\$ 8,910	\$ 61,131,525	1.42%	\$ 400.61
18,745,166	-	2,915,000	-	36,369	16,480	64,990,382	1.53%	429.24
15,632,220	-	2,995,000	-	40,648	23,468	34,191,665	0.84%	227.37
17,096,355	-	3,075,000	116,133	44,927	29,922	37,227,319	0.92%	250.07
18,527,347	-	3,155,000	342,235	49,206	6,837	38,256,377	0.97%	259.41
19,171,630	-	3,235,000	560,540	53,485	12,214	40,684,919	1.06%	276.10
19,759,359	-	3,300,000	666,854	55,624	18,208	42,303,532	1.11%	289.44
21,070,580	250,000	-	873,966	59,903	25,140	43,017,221	0.91%	299.33
22,275,103	-	-	1,073,937	64,182	17,566	45,073,646	0.97%	316.92
23,454,119	-	-	1,267,012	68,461	25,263	47,627,306	1.05%	337.02

Fairfield County, Ohio

LEGAL DEBT MARGIN LAST TEN YEARS

	2016	2015	2014	2013
Total Assessed Property Value.....	<u>\$ 3,429,575,970</u>	<u>\$ 3,370,579,500</u>	<u>\$ 3,352,998,970</u>	<u>\$ 3,289,167,230</u>
Total Outstanding Debt:				
General Obligation Bonds Payable.....	\$ 55,190,000	\$ 59,090,000	\$ 28,795,000	\$ 31,725,000
Recovery Zone Bonds Payable.....	2,835,000	2,915,000	2,995,000	3,075,000
Notes Payable.....	-	-	-	-
Loans Payable.....	500,000	-	-	-
Special Assessment Bonds Payable.....	770,000	855,000	940,000	1,020,000
EPA Refunding Sewer Loan Payable.....	-	-	-	116,133
OPWC Sewer Loan Payable.....	32,091	36,369	40,648	44,927
Total Gross Indebtedness.....	<u>59,327,091</u>	<u>62,896,369</u>	<u>32,770,648</u>	<u>35,981,060</u>
Less:				
General Obligation Bonds Payable from Ren Revenues of Governmental Activities.....	(360,000)	(440,000)	(525,000)	(605,000)
General Obligation Bonds Payable for a Jai Facility and a Juvenile Detention Center.....	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)
General Obligation Bonds Payable fo Energy Conservation.....	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
General obligation bonds payable from Business Type Activities.....	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)
Recovery Zone Bonds Payable.....	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(770,000)	(855,000)	(940,000)	(1,020,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	(116,133)
OPWC Sewer Loan Payable.....	(32,091)	(36,369)	(40,648)	(44,927)
Amount Available in the Debt Service Fund for General Obligations.....	(605,183)	(1,041,949)	(543,764)	(537,028)
Total Net Debt Applicable to Debt Limit.....	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>
Overall Legal Debt Limit (1).....	<u>84,239,399</u>	<u>82,764,488</u>	<u>82,324,974</u>	<u>80,729,181</u>
Legal Debt Margin.....	<u>\$ 77,529,582</u>	<u>\$ 75,881,437</u>	<u>\$ 73,903,738</u>	<u>\$ 71,286,209</u>
Legal Debt Margin Within Debt Limit.....	92.03%	91.68%	89.77%	88.30%
Unvoted Debt Limitation 1% of Assessed Valuation.....	\$ 34,295,760	\$ 33,705,795	\$ 33,529,990	\$ 32,891,672
Total Gross Indebtedness.....	59,327,091	62,896,369	32,770,648	35,981,060
Less:				
General Obligation Bonds Payable from Rent Revenues of Governmental Activities.....	(360,000)	(440,000)	(525,000)	(605,000)
General Obligation Bonds Payable Due to Ja Facilities and a Juvenile Detention Center.....	(28,945,000)	(29,865,000)	(1,195,000)	(1,460,000)
General Obligation Bonds Payable fo Energy Conservation.....	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
General Obligation Bonds Payable from Business Type Activities.....	(16,610,000)	(18,230,000)	(15,315,000)	(16,735,000)
Recovery Zone Bonds Payable.....	(2,835,000)	(2,915,000)	(2,995,000)	(3,075,000)
Notes Payable.....	-	-	-	-
Special Assessment Bonds Payable.....	(770,000)	(855,000)	(940,000)	(1,020,000)
EPA Refunding Sewer Loan Payable.....	-	-	-	(116,133)
OPWC Sewer Loan Payable.....	(32,091)	(36,369)	(40,648)	(44,927)
Amount Available in the Debt Service Fund for General Obligations.....	(605,183)	(1,041,949)	(543,764)	(537,028)
Net Debt Within Unvoted Debt Limitation.....	<u>6,709,817</u>	<u>6,883,051</u>	<u>8,421,236</u>	<u>9,442,972</u>
Unvoted Legal Debt Margin Within 1% Limitations.....	<u>\$ 27,585,943</u>	<u>\$ 26,822,744</u>	<u>\$ 25,108,754</u>	<u>\$ 23,448,700</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation.....	80.44%	79.58%	74.88%	71.29%
Additional Limit for Unvoted Energy Conservation Bond Debt Limit - .9% of Assessed Value.....	\$ 30,866,184	\$ 30,335,216	\$ 30,176,991	\$ 29,602,505
Debt Amount Subject to Limit: Energy Conservation Bond..	(2,460,000)	(2,630,000)	(2,795,000)	(2,945,000)
Unvoted Legal Debt Margin - Energy Conservation Bond...	<u>28,406,183.73</u>	<u>27,705,215.50</u>	<u>27,381,990.73</u>	<u>26,657,505.07</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit.....	92.03%	91.33%	90.74%	90.05%

(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

2012	2011	2010	2009	2008	2007
<u>\$ 3,264,366,050</u>	<u>\$ 3,285,077,800</u>	<u>\$ 3,242,482,610</u>	<u>\$ 3,226,146,470</u>	<u>\$ 3,235,253,597</u>	<u>\$ 2,981,309,174</u>
\$ 31,520,000	\$ 33,350,000	\$ 35,980,000	\$ 37,320,000	\$ 39,610,000	\$ 41,455,000
3,155,000	3,235,000	3,300,000	-	-	-
-	-	-	1,890,000	1,475,000	1,350,000
585,332	665,746	694,796	684,528	-	52,220
1,095,000	1,195,000	1,430,000	1,735,000	2,020,000	2,295,000
342,235	560,540	666,854	873,966	1,073,937	1,267,012
49,206	53,485	55,624	59,903	64,182	68,461
<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>	<u>44,243,119</u>	<u>46,487,693</u>
(730,000)	(820,000)	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)
(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)
-	-	-	-	-	-
(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)
(3,155,000)	(3,235,000)	(3,300,000)	-	-	-
-	-	-	(500,000)	-	(350,000)
(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)
(342,235)	(560,540)	(666,854)	(873,966)	(1,073,937)	(1,267,012)
(49,206)	(53,485)	(55,624)	(59,903)	(64,182)	(68,461)
<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>
<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>	<u>14,650,965</u>
<u>80,109,151</u>	<u>80,626,945</u>	<u>79,562,065</u>	<u>79,153,662</u>	<u>79,381,340</u>	<u>73,032,729</u>
<u>\$ 69,057,392</u>	<u>\$ 68,600,391</u>	<u>\$ 66,629,653</u>	<u>\$ 64,638,366</u>	<u>\$ 64,844,757</u>	<u>\$ 58,381,764</u>
86.20%	85.08%	83.75%	81.66%	81.69%	79.94%
\$ 32,643,661	\$ 32,850,778	\$ 32,424,826	\$ 32,261,465	\$ 32,352,536	\$ 29,813,092
<u>36,746,773</u>	<u>39,059,771</u>	<u>42,127,274</u>	<u>42,563,397</u>	<u>44,243,119</u>	<u>46,487,693</u>
(730,000)	(820,000)	(985,000)	(1,140,000)	(1,300,000)	(1,450,000)
(1,715,000)	(1,960,000)	(2,200,000)	(2,350,000)	(2,565,000)	(2,725,000)
-	-	-	-	-	-
(18,110,000)	(18,795,000)	(20,125,000)	(21,025,000)	(22,230,000)	(23,075,000)
(3,155,000)	(3,235,000)	(3,300,000)	-	-	-
-	-	-	(500,000)	-	(350,000)
(1,095,000)	(1,195,000)	(1,430,000)	(1,735,000)	(2,020,000)	(2,295,000)
(342,235)	(560,540)	(666,854)	(873,966)	(1,073,937)	(1,267,012)
(49,206)	(53,485)	(55,624)	(59,903)	(64,182)	(68,461)
<u>(498,573)</u>	<u>(414,192)</u>	<u>(432,384)</u>	<u>(364,232)</u>	<u>(453,417)</u>	<u>(606,255)</u>
<u>11,051,759</u>	<u>12,026,554</u>	<u>12,932,412</u>	<u>14,515,296</u>	<u>14,536,583</u>	<u>14,650,965</u>
<u>\$ 21,591,902</u>	<u>\$ 20,824,224</u>	<u>\$ 19,492,414</u>	<u>\$ 17,746,169</u>	<u>\$ 17,815,953</u>	<u>\$ 15,162,127</u>
66.14%	63.39%	60.12%	55.01%	55.07%	50.86%
\$ 29,379,294	\$ 29,565,700	\$ 29,182,343	\$ 29,035,318	\$ 29,117,282	\$ 26,831,783
-	-	-	-	-	-
<u>29,379,294.45</u>	<u>29,565,700.20</u>	<u>29,182,343.49</u>	<u>29,035,318.23</u>	<u>29,117,282.37</u>	<u>26,831,782.57</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Fairfield County, Ohio

PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Net Available Revenue:				
Gross Revenues (1)	\$ 4,021,151	\$ 3,825,739	\$ 3,772,390	\$ 3,663,709
Less:				
Operating Expenses (2)	<u>2,057,678</u>	<u>1,820,721</u>	<u>1,967,368</u>	<u>1,938,113</u>
Net Available Revenue	<u>\$ 1,963,473</u>	<u>\$ 2,005,018</u>	<u>\$ 1,805,022</u>	<u>\$ 1,725,596</u>
Debt Service EPA Loan: (4)				
Principal	\$ -	\$ -	\$ 116,133	\$ 226,102
Interest	-	-	2,322	10,301
EPA Coverage	<u>-</u>	<u>-</u>	<u>15.24</u>	<u>7.30</u>
Debt Service OPWC Loan: (3)				
Principal	\$ 4,278	\$ 4,279	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC Coverage	<u>458.97</u>	<u>468.57</u>	<u>421.83</u>	<u>403.27</u>
Total Debt Service:				
Principal	\$ 4,278	\$ 4,279	\$ 120,412	\$ 230,381
Interest	-	-	2,322	10,301
Total Coverage	<u>458.97</u>	<u>468.57</u>	<u>14.71</u>	<u>7.17</u>

(1) Includes investment income and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The OPWC loan was issued interest free.

(4) The EPA loan was paid in full during 2014.

Source: *Fairfield County Auditor's Office*

Table 15

2012	2011	2010	2009	2008	2007
\$ 3,565,797	\$ 3,531,317	\$ 3,410,013	\$ 3,254,360	\$ 3,243,856	\$ 3,125,034
1,805,741	1,889,978	1,665,860	2,204,221	1,984,057	2,092,687
<u>\$ 1,760,056</u>	<u>\$ 1,641,339</u>	<u>\$ 1,744,153</u>	<u>\$ 1,050,139</u>	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>
\$ 218,305	\$ 106,314	\$ 207,112	\$ 199,971	\$ 193,075	\$ 186,417
17,928	11,803	29,122	36,263	43,158	49,817
7.45	13.90	7.38	4.45	5.33	4.37
\$ 4,279	\$ 2,139	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,278
-	-	-	-	-	-
411.32	767.34	407.61	245.42	294.41	241.32
\$ 222,584	\$ 108,453	\$ 211,391	\$ 204,250	\$ 197,354	\$ 190,695
17,928	11,803	29,122	36,263	43,158	49,817
7.32	13.65	7.25	4.37	5.24	4.29

Fairfield County, Ohio

**PLEDGED REVENUE COVERAGE
SPECIAL ASSESSMENT BONDS
LAST TEN YEARS**

Table 16

Year	(2) Debt Service Assessments	Debt Service		Coverage
		Principal	Interest	
Liberty Township Area Special Assessment Bonds and Liberty Township Area Refunding Bond: (1)				
2016	\$ 108,692	\$ 85,000	\$ 21,900	1.02
2015	109,916	85,000	25,000	1.00
2014	130,489	80,000	27,900	1.21
2013	120,965	75,000	30,538	1.15
2012	108,389	85,000	24,036	0.99
2011	116,041	60,000	54,796	1.01
2010	111,403	60,000	56,688	0.95
2009	118,250	55,000	58,338	1.04
2008	129,791	55,000	59,850	1.13
2007	115,949	55,000	61,088	1.00

(1) Liberty Township Area Special Assessment Bonds were originally issued in 2004 in the amount of \$1,468,715 and partially refunded in 2012. Liberty Township Area Refunding Bonds were issued in 2012 in the amount of \$915,000. The Liberty Township Area Special Assessment Term Bonds were refunded during 2012 in the amount of \$810,000. This principal refunded was not shown in the principal payoffs column.

(2) Includes special assessments and interest income.

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Table 17

December 31, 2016

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	2,130	1	2.93%
Pickerington Schools	Public School	1,160	2	1.60%
Anchor Hocking	Manufacturing	900	3	1.24%
Fairfield County	Government	853	4	1.18%
Lancaster City Schools	Public School	729	5	1.00%
Kroger Company	Grocery	650	6	0.90%
City of Lancaster	Government	440	7	0.61%
Canal Winchester Schools	Public School	415	8	0.57%
NIFCO	Manufacturing	365	9	0.50%
Southeastern Correctional Institution	Government Jail	350	10	0.48%
Total		<u>7,992</u>		<u>11.01%</u>
Total Employment Within County		<u>72,600</u>		

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

December 31, 2007

Employer	Nature of Business	Number of Employees	Rank	Percentage of Total County Employment
Fairfield Medical Center	Health Care-Hospital	1,621	1	2.24%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,111	2	1.53%
Kroger	Grocer	1,050	3	1.45%
Pickerington Schools	Public School	1,021	4	1.41%
Fairfield County	Government	875	5	1.21%
Lancaster City Schools	Public School	601	6	0.83%
City of Lancaster	Government	471	7	0.65%
Southeastern Correctional Institution	Correctional Institution	403	8	0.55%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	390	9	0.54%
Ralston Foods	Manufacturer-Food Products	380	10	0.52%
Total		<u>7,923</u>		<u>10.93%</u>
Total Employment Within County		<u>72,500</u>		

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

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

Fairfield County, Ohio

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2016	152,597 a	\$ 4,292,553,610	\$ 28,130	60,567 b	39.1 a
2015	151,408 a	4,254,413,392	28,099	60,704 b	38.7 a
2014	150,381 a	4,064,948,811	27,031	58,786 b	38.2 a
2013	148,867 a	4,039,357,178	27,134	58,971 b	37.8 a
2012	147,474 a	3,936,523,482	26,693	58,249 b	37.4 a
2011	147,355 a	3,850,386,150	26,130	56,796 b	37.1 a
2010	146,156 a	3,819,056,280	26,130	55,805 b	37.1 a
2009	143,712 a	4,718,639,808	32,834	58,019 b	36.2 a
2008	142,223 a	4,669,749,982	32,834	58,019 b	36.2 a
2007	141,318 a	4,556,374,956	32,242	51,631 b	36.2 a

(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 2016

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

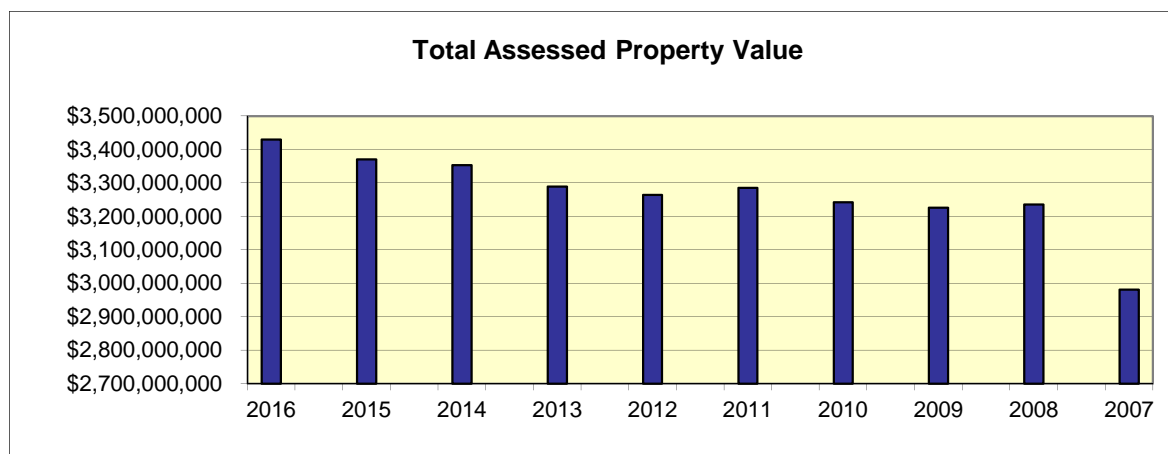
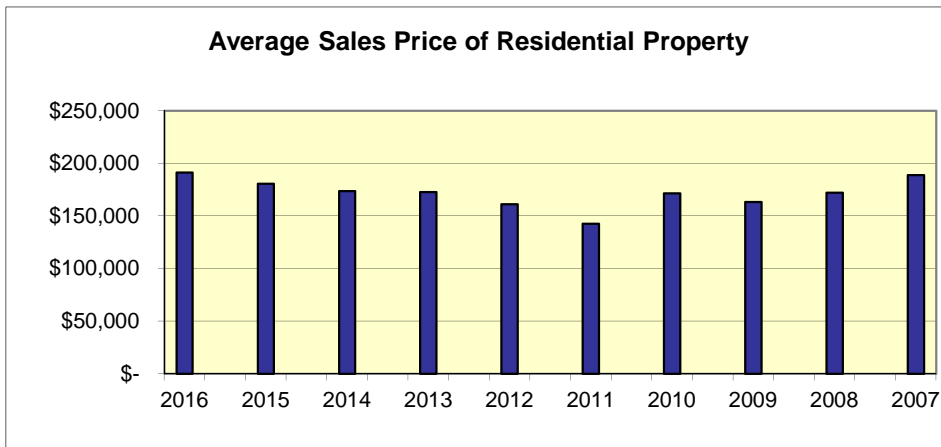


Table 18

Educational Attainment: Bachelor's Degree or Higher	Public School Enrollment	Unemployment Rate (7)	Average Sales Price of Residential Property (6)	Total Assessed Property Value (5)
26.2% b	24,583	4.20%	\$ 191,110	\$ 3,429,575,970
25.9% b	24,773	4.30%	180,500	3,370,579,500
25.8% b	24,773	5.00%	173,610	3,352,998,970
25.8% b	25,199	6.40%	172,730	3,289,167,230
24.9% b	24,400	6.50%	161,144	3,264,366,050
24.4% b	24,822	7.70%	142,478	3,285,077,800
23.3 b	25,316	8.90%	171,590	3,242,482,610
20.8 b	25,167	8.50%	163,100	3,226,146,470
20.8 b	24,825	5.70%	172,000	3,235,253,597
20.8 b	24,708	5.00%	188,857	2,981,309,174



Fairfield County, Ohio

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>General Government -Legislative and Executive</u>					
Commissioners.....	30	26	28	28	27
Auditor.....	35	36	33	33	32
Treasurer.....	8	8	8	8	9
Prosecutor.....	17	23	18	21	20
Board of Elections.....	13	14	14	14	14
Recorder.....	4	4	4	5	5
Total-Legislative and Executive.....	<u>107</u>	<u>111</u>	<u>105</u>	<u>109</u>	<u>107</u>
<u>General Government -Judicial</u>					
Common Pleas Court.....	15	14	14	15	15
Domestic Relations Court.....	10	10	10	9	9
Juvenile Court.....	19	19	16	21	21
Probate Court.....	7	7	7	6	7
Clerk of Courts.....	43	43	38	44	38
Municipal Court Clerk.....	0	0	0	0	0
Total-Judicial.....	<u>94</u>	<u>93</u>	<u>85</u>	<u>95</u>	<u>90</u>
<u>Public Safety</u>					
Emergency Management.....	4	4	3	4	3
Prosecutor-Victims of Crime.....	5	4	4	4	4
Common Pleas Court.....	9	8	8	5	5
Juvenile Court - Youth Services.....	10	7	5	9	10
Juvenile Probation.....	8	10	8	14	18
Coroner.....	5	5	5	5	4
Sheriff.....	142	147	141	142	142
Total-Public Safety.....	<u>183</u>	<u>185</u>	<u>174</u>	<u>183</u>	<u>186</u>
<u>Public Works</u>					
Engineer.....	57	56	57	57	57
Total-Public Works.....	<u>57</u>	<u>56</u>	<u>57</u>	<u>57</u>	<u>57</u>
<u>Health</u>					
Commissioners-Dog Adoption Center and Shelter.....	4	3	5	5	5
Developmental Disabilities.....	169	188	164	159	158
Mental Health.....	9	9	9	9	8
Total-Health.....	<u>182</u>	<u>200</u>	<u>178</u>	<u>173</u>	<u>171</u>
<u>Human Services</u>					
Veterans Services.....	15	15	13	12	13
Job and Family Services.....	193	191	183	178	178
Total-Human Services.....	<u>208</u>	<u>206</u>	<u>196</u>	<u>190</u>	<u>191</u>
<u>Enterprise</u>					
Fairfield County Sewer District.....	17	15	15	14	14
Fairfield County Water District.....	5	6	6	5	6
Total-Enterprise.....	<u>22</u>	<u>21</u>	<u>21</u>	<u>19</u>	<u>20</u>
Total Employees.....	<u>853</u>	<u>872</u>	<u>816</u>	<u>826</u>	<u>822</u>

Method: Counted as of December 31 each year. Part time employees are counted as one and elected officials are not included.

Source: Fairfield County Auditor's Office

Table 19

2011	2010	2009	2008	2007
27	25	25	25	24
30	34	35	33	32
8	7	8	8	8
16	17	18	18	17
13	13	14	20	56
5	5	5	5	6
<u>99</u>	<u>101</u>	<u>105</u>	<u>109</u>	<u>143</u>
15	10	13	16	16
9	10	9	8	8
23	23	17	20	21
6	8	7	8	8
43	35	40	44	40
0	1	0	0	0
<u>96</u>	<u>87</u>	<u>86</u>	<u>96</u>	<u>93</u>
3	4	3	3	3
4	4	4	4	3
5	10	7	5	5
10	11	15	13	8
18	17	17	17	17
3	3	3	3	3
133	130	135	140	138
<u>176</u>	<u>179</u>	<u>184</u>	<u>185</u>	<u>177</u>
57	58	62	58	58
<u>57</u>	<u>58</u>	<u>62</u>	<u>58</u>	<u>58</u>
5	6	6	6	6
158	140	138	136	134
8	7	7	9	9
<u>171</u>	<u>153</u>	<u>151</u>	<u>151</u>	<u>149</u>
13	14	14	14	14
173	183	173	222	221
<u>186</u>	<u>197</u>	<u>187</u>	<u>236</u>	<u>235</u>
13	15	15	12	13
7	9	10	11	11
<u>20</u>	<u>24</u>	<u>25</u>	<u>23</u>	<u>24</u>
<u>805</u>	<u>799</u>	<u>800</u>	<u>858</u>	<u>879</u>

Fairfield County, Ohio

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

	2016	2015	2014	2013	2012
<u>General Government -Legislative and Executive</u>					
Commissioners.....					
Number of resolutions passed.....	1,061	1,077	1,158	1,235	1,299
Number of meetings.....	59	59	54	62	58
Auditor.....					
Number of checks/vouchers issued and electronic.....					
funds transferred.....	27,385	29,965	27,639	23,180	27,454
Number of personal property returns.....	0	0	0	0	0
Number of exempt conveyances.....	3,466	1,826	1,826	1,820	1,709
Number of non-exempt conveyances.....	1,788	2,936	2,936	4,209	2,663
Number of parcels billed.....	66,750	69,854	69,854	69,796	67,560
Prosecutor.....					
Number of criminal cases.....	2,416	2,800	1,282	1,250	1,230
Board of Elections.....					
Registered voters.....	100,119	94,852	97,878	96,640	106,263
Actual voters last general election.....	74,225	43,712	41,414	21,248	72,547
Percentage of registered voters that voted.....	74.14%	46.08%	42.31%	21.99%	68.27%
Recorder.....					
Number of deeds recorded.....	5,044	4,775	4,506	4,480	4,256
Number of mortgages recorded.....	6,490	5,630	5,322	6,778	6,812
Number of military discharges recorded.....	230	623	30	28	30
Buildings and Grounds.....					
Number of commissioner owned buildings.....	34	33	33	34	33
Square footage of buildings.....	484,977	451,977	451,977	454,177	430,222
Data Processing.....					
Number of users served.....	967	954	993	965	950
<u>General Government -Judicial</u>					
Common Pleas Court.....					
Number of civil cases filed.....	760	822	888	1,017	1,359
Number of criminal cases filed.....	541	526	497	597	568
Domestic Relations Court.....					
Number of petitions for dissolution of marriage.....	287	281	277	233	253
Number of complaints for divorce.....	380	387	355	368	160
Number of complaints to determine parentage.....	121	158	165	172	200
Juvenile Court.....					
Number of delinquency cases					
(new and transferred).....	402	390	357	377	463
Number of traffic ticket cases.....	729	716	675	687	797
Number of abuse/neglect/dependency cases.....	156	171	133	344	224
Probate Court.....					
Number of marriage licenses issued.....	834	875	876	825	796
Number of civil cases filed.....	51	49	58	41	27
Number of estates filed.....	522	589	520	564	583
Number of guardianships filed.....	73	73	76	53	63
Clerk of Courts.....					
Number of civil cases filed.....	813	822	888	1,017	1,359
Number of criminal cases filed.....	541	526	497	597	568
Number of foreclosure cases filed.....	361	390	454	588	838

Table 20

2011	2010	2009	2008	2007
1,533	1,558	1,571	1,389	1,358
57	52	52	52	52
24,808	27,655	27,451	28,553	25,433
0	23	20	182	341
1,651	1,532	1,675	1,858	1,988
2,317	2,432	2,338	2,626	3,162
67,033	66,954	66,850	66,816	66,372
1,271	541	431	454	490
103,717	102,716	104,708	106,582	98,373
49,360	51,100	39,489	72,665	31,061
47.59%	49.75%	37.71%	68.18%	31.57%
4,575	3,826	3,834	4,301	5,010
5,447	5,960	6,464	5,915	8,094
31	36	19	30	63
32	32	33	33	33
421,822	421,822	442,923	442,923	704,979
950	803	246	293	279
1,323	2,436	2,440	2,393	2,375
582	701	649	713	711
268	266	282	244	252
383	365	382	352	575
445	214	243	272	308
451	480	535	654	666
709	806	837	838	1,021
305	286	269	319	265
877	835	767	815	840
41	56	35	77	33
583	534	566	587	563
61	71	72	59	76
1,323	1,591	1,687	1,598	1,597
582	541	431	454	491
790	963	1,017	961	905

(continued)

Fairfield County, Ohio

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

	2016	2015	2014	2013	2012
Public Safety					
Emergency Management.....					
Number of emergency responses.....	16	9	9	7	5
Coroner.....					
Number of autopsies performed.....	42	40	26	36	27
Number of cases investigated.....	117	329	294	114	114
Sheriff.....					
Prisoners booked.....	3,877	4,529	4,407	3,369	2,643
Prisoners released.....	3,261	4,475	3,195	4,779	3,301
Number of citations issued.....	2,440	3,387	4,045	2,468	1,669
Number of court security hours.....	2,288	2,796	3,120	2,080	2,080
Public Works					
Sheriff-Road and Bridge Weights.....					
Number of citations issued.....	104	103	107	94	55
Engineer.....					
Miles of road resurfaced.....	10	6	12	9	8
Miles of road chip and seal coated.....	28	35	28	25	26
Number of bridges replaced/improved.....	5	3	1	7	3
Number of culverts built/replaced/improved.....	17	22	31	21	21
Health					
Dog Adoption Center and Shelter.....					
Number of dog tags issued.....	22,305	20,803	25,885	25,308	25,558
Number of kennel tags issued.....	196	301	547	418	418
Developmental Disabilities.....					
Number of students enrolled early intervention.....	166	150	166	171	177
Number of students enrolled preschool.....	17	13	10	17	29
Number of students enrolled school age.....	30	24	35	31	26
Number served by opportunity center and job fusion.....	227	214	252	242	229
Number served by Community Employment (1).....	122	124	124	0	0
Mental Health.....					
Client count adults.....	1,217	812	206	976	2,212
Client count youths.....	158	100	22	51	989
Human Services					
Veterans Services.....					
Number of clients served financially.....	518	661	460	349	514
Amount of benefits paid.....	\$523,433	\$615,262	\$466,164	\$240,794	\$105,614
Number of clients transported.....	1,580	1,486	1,253	1,278	1,248
Job and Family Services.....					
Average client count-food stamps.....	17,076	17,575	18,777	19,362	19,439
Medicaid caseload.....	33,937	33,056	32,416	25,453	18,734
Monthly average client count-worknet.....	1,106	1,255	1,250	1,629	2,495
Average client count-day care.....	993	940	987	1,734	1,006
Children's Services.....					
Monthly average child custody.....	176	156	174	176	169
Adoption finalizations.....	17	20	18	21	21
Total inquiries.....	6,200	5,054	4,660	4,409	4,842
Child Support Enforcement Agency.....					
Open child support cases.....	9,631	9,139	9,095	8,961	9,275
IV-D cases with support orders.....	8,057	7,767	8,572	8,225	8,329
Percentage collected.....	69.07%	69.93%	68.93%	68.88%	69.88%

(Continued)

Table 20

2011	2010	2009	2008	2007
5	2	4	12	9
21	27	41	19	24
98	102	86	93	78
4,904	4,667	4,534	4,473	4,156
4,861	4,667	4,507	4,405	4,209
1,770	1,551	910	1,620	893
2,080	2,080	2,080	2,080	2,080
54	52	48	47	54
8	16	13	11	5
34	38	39	37	23
6	6	6	3	4
17	9	19	23	27
26,144	26,136	25,296	25,414	24,251
922	966	888	1,015	669
142	223	212	103	102
16	27	23	23	19
27	32	32	37	32
222	175	197	197	225
0	0	0	0	0
2,878	2,998	2,806	1,683	1,663
1,295	1,157	1,088	739	604
529	623	526	705	541
\$376,717	\$422,380	\$430,381	\$458,391	\$373,356
1,385	1,424	1,143	1,544	1,248
18,688	18,736	16,077	11,022	9,765
22,342	22,139	20,339	17,148	15,980
2,792	2,320	2,752	2,027	1,480
1,466	1,702	1,497	1,438	1,311
179	145	146	182	217
20	12	21	37	26
4,946	4,960	5,197	5,043	4,410
9,239	9,587	9,551	8,345	8,828
7,778	7,444	7,810	6,680	6,486
69.71%	69.93%	69.93%	71.64%	72.84%

(continued)

Fairfield County, Ohio

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

	2016	2015	2014	2013	2012
<u>Enterprise Funds</u>					
Sewer.....					
Average daily sewage treated (MGD).....	2,300,000	2,300,000	2,240,000	2,226,000	2,043,780
Customer accounts.....	6,243	6,139	6,065	5,967	5,967
Water.....					
Average daily water treated (MGD).....	1,210,000	1,210,000	1,880,000	1,410,000	1,485,000
Customer accounts.....	5,603	5,484	5,409	5,232	5,232

Source: Fairfield County Departments

(Continued)

Table 20

2011	2010	2009	2008	2007
2,713,000	2,188,000	2,073,000	2,315,000	2,310,000
5,943	5,942	5,910	5,901	5,870
1,405,140	1,790,000	1,782,000	1,663,000	1,744,800
5,203	5,239	5,154	5,132	5,095

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2016	2015	2014	2013	2012	2011
<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	656
Administrative office space title (square feet).....	305	305	305	305	305	305
<u>Public Safety</u>						
Emergency Management.....						
Number of emergency response vehicles.....	5	5	5	5	4	4
Coroner.....						
Number of emergency response vehicles.....	0	0	0	0	0	0
Sheriff-Main Jail.....						
Jail capacity.....	26	26	26	26	26	26
Number of cruisers.....	36	36	36	39	39	39
Sheriff-MSMJ.....						
Jail capacity.....	61	61	61	61	61	61

Table 21

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
2,493	2,493	2,493	2,493
4,354	4,354	4,354	4,354
2,160	2,160	2,160	2,160
7,952	7,952	7,952	7,952
4,344	4,344	4,344	4,344
2,112	2,112	2,112	2,112
11,900	11,900	11,900	11,900
864	864	864	864
2	2	2	2
3	3	2	2
2	2	1	1
1	1	1	1
656	609	529	476
305	319	284	236
4	4	4	3
1	1	2	2
26	26	26	26
39	39	38	34
61	61	61	61

(continued)

Fairfield County, Ohio

CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST TEN YEARS

	2016	2015	2014	2013	2012	2011
Public Works						
Sheriff-Road and Bridge Weights.....						
Number of patrol vehicles.....	1	1	1	1	1	1
Engineer.....						
Centerline miles of roads.....	363.33	363.33	363.33	362.021	362.021	362.021
Number of vehicles.....	64	64	64	64	61	61
Health						
Dog Adoption Center and Shelter.....						
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432	432
Number of vehicles.....	5	5	5	4	4	4
Board of Developmental Disabilities.....						
Number of busses.....	2	2	2	2	2	2
Number of schools.....	1	1	1	1	1	1
Number of opportunity center and job fusion.....	1	1	1	1	1	1
Mental Health.....						
Number of facilities.....	1	1	1	1	1	1
Human Services						
Veterans Services.....						
Administrative office space (square feet).....	1,937	1,937	1,937	1,937	1,937	1,937
Number of vehicles.....	5	5	5	5	5	5
Job and Family Services.....						
Administrative office space (square feet).....	39,284	39,284	39,284	39,284	39,284	39,284
Workforce Development.....						
Number of vehicles.....	1	1	1	1	1	1
Community Services & Child Protective Services.....						
Number of vehicles.....	15	15	15	14	15	15
Child Support Enforcement Agency.....						
Number of vehicles.....	1	1	1	0	0	0
Enterprise Funds						
Sewer.....						
Number of treatment facilities.....	5	5	5	5	5	5
Feet of sewer lines.....	740,274	737,738	737,738	737,738	737,738	737,738
Water.....						
Number of treatment facilities.....	2	2	2	2	2	2
Feet of water lines.....	753,683	750,920	750,920	750,920	750,920	750,920

Source: Fairfield County Departments

(Continued)

Table 21

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
1	1	1	1
361,661	361.97	362.35	362.35
56	57	53	56
10,224	10,224	10,224	10,224
432	432	432	432
4	4	4	4
4	5	5	5
1	1	1	1
1	1	1	1
1	1	1	1
1,937	1,937	1,937	1,937
5	5	5	6
39,284	52,398	52,398	52,398
1	1	1	1
15	13	13	14
0	0	0	0
5	5	5	5
737,738	737,738	737,738	737,738
2	2	2	2
750,920	750,920	750,920	750,920

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Dave Yost • Auditor of State

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
SEPTEMBER 12, 2017