

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

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**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Cash Basis)**

Federal Grantor Agency/ Pass-Through Agency/ Grant Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	In-Kind Disbursements
<u>U. S. DEPARTMENT OF AGRICULTURE</u>				
Passed through Ohio Dept. of Education				
Food Distribution	10.550	N/A	\$0	\$3,067
National School Lunch Program	10.555	068890-03-PU-99	9,640	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			9,640	3,067
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed through Ohio Department of Education				
Special Education Cluster:				
Special Education Grants to States	84.027	068890-6BSF-99P	15,104	-
		068890-6BSF-00P	8,766	-
			23,870	-
Special Education Preschool Grants	84.173	068890-PG-S1-99P	9,697	-
		068890-PG-S1-00P	4,569	-
Total Special Education Cluster			14,266	-
			38,136	-
Innovative Education Program Strategies	84.298	068890-C2-S1-99	44	-
TOTAL U.S. DEPARTMENT OF EDUCATION			38,180	-
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed through the State Emergency Management Agency				
Interagency Hazardous Materials Public Sector Training	20.703	N/A	3,749	-
Passed through Ohio Dept. of Highway Safety				
State and Community Highway Safety	20.600	N/A	32,852	-
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			36,601	-

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Cash Basis)
(Continued)**

Federal Grantor Agency/ Pass-Through Agency/ Grant Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	In-Kind Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Direct from the Federal Grantor				
HOME Investment Partnerships Program	14.239	B-C-96-022-1	4,984	-
Passed through Ohio Department of Development				
Community Development Block Grants/State Entitlement Grant	14.228	B-F-97-022-1 B-F-98-022-1	91,019 91,380	- -
			182,399	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			187,383	-
<u>U.S. DEPARTMENT OF COMMERCE - ECONOMIC DEVELOPMENT</u>				
Direct from Grantor				
Special Economic Development & Assistance Programs	11.307	N/A	442,933	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through Ohio Department of MRDD				
Social Services Block Grant	93.667	N/A	70,914	-
Medical Assistance Program	93.778	N/A	890,538	-
Passed through Ohio Department of Drug and Alcohol Recovery Services				
Block Grants for Prevention and Treatment	93.959	N/A	192,205	-
Medical Assistance Program	93.778	N/A	22,509	-
Passed Through Ohio Department of Mental Health				
Social Services Block Grant	93.667	N/A	85,959	-
Medical Assistance Program	93.778	N/A	1,124,568	-
Block Grants for Community Mental Health	93.958	N/A	59,010	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,445,703	-
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
Passed through the State Department of Emergency Management Agency				
Emergency Management State and Local Assistance	83.534	G958	30,547	-

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Cash Basis)
(Continued)**

Federal Grantor Agency/ Pass-Through Agency/ Grant Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	In-Kind Disbursements
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Passed through Ohio Office of Criminal Justices				
Bryne Formula Grant Program	16.579	96-DG-D02-7186	36,984	-
Crime Victim Assistance	16.575	98VAGENE346T	52,734	-
COPS Universal Hiring Grant	16.710	97-UM-WX-1410	77,055	-
Local Law Enforcement Block Grants Program	16.592	98-LB-VX-6868	81,181	-
Juvenile Accountability Incentive Block Grant	16.523	98-JB-009-A019	<u>27,793</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			275,747	-
Total Federal Awards Expenditures			<u>\$3,466,734</u>	<u>\$3,067</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

FISCAL YEAR ENDED DECEMBER 31, 1999

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A— SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B— SUBRECIPIENTS

The County passes-through certain Federal assistance received from Ohio Department of Drug and Alcohol Recovery Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C— FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 1999, the Department of MRDD had no significant food commodities in inventory.

NOTE D— COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND ECONOMIC DEVELOPMENT REVOLVING LOAN PROGRAMS

CDBG: The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD.

These loans are collateralized by mortgages on the property. At December 31, 1999, the amount of loans outstanding under this program were \$121,522.

Economic Development: The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Commerce grants money for these loans to the County. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by the Department of Commerce.

These loans are collateralized by mortgages on the property. At December 31, 1999, the amount of loans outstanding under this program were \$362,624.



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Fairfield County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 20, 2000. We did not audit the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Fairfield Industries, Incorporated, is based solely on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-60623-001 through 1999-60623-003. We also noted other immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 20, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2000.

Financial Condition
Fairfield County
Report on Compliance and on Internal Control
Required by *Governmental Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 20, 2000



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE
OF FEDERAL AWARDS EXPENDITURES**

Fairfield County
210 East Main Street
Lancaster, Ohio 43130

To the Board of County Commissioners:

Compliance

We have audited the compliance of Fairfield County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 20, 2000. We did not audit the financial statements of Fairfield Industries, Incorporated, the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for Fairfield Industries, Incorporated, is based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



JIM PETRO
Auditor of State

June 20, 2000

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505**

DECEMBER 31, 1999

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions 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 internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under Section .510?	No
(d)(1)(vii)	Major Programs (list):	Special Economic Development Assistance Program CFDA # 11.307 Medical Assistance Program CFDA # 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

Finding Number	1999-60623-001
-----------------------	-----------------------

On April 15, 1999, the Auditor of State released a special audit report on the Fairfield County Sheriff's Office determining that \$287,257 of funds under the Sheriff's control had been improperly accounted for during the fiscal years 1994 to 1997. Of that amount, the State Auditor issued findings for recovery totaling \$132,413 against the Sheriff, various officers, deputies, employees, and their respective bonding companies. The State Auditor classified another \$64,166 of questionable spending as undocumented expenditures, and issued findings to correctly adjust transfers among county accounts totaling \$90,678.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505**

**DECEMBER 31, 1999
(Continued)**

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

Finding Number	1999-60623-001 (Continued)
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On February 10, 2000, the Fairfield County Grand Jury indicted the County Sheriff on 323 counts of various charges. The Grand Jury also indicted four other county employees incidental to this investigation.

The Board of County Commissioners have taken no action to correct the findings for adjustment issued as part of the April 15, 1999 Special Audit Report.

We recommend the Board of County Commissioners either pass a resolution to forgive the monies owed by the various Sheriff funds or create a schedule of reimbursement to recover these amounts by reducing future annual allocations to the Sheriff.

Finding Number	1999-60623-002
-----------------------	-----------------------

The FOJ fund had expenditures which contained little or no documentation to explain how they were expended in the furtherance of justice as required by Ohio Rev. Code Section 325.071. 1988 Op. Att'y Gen. No. 88-100 states that a sheriff may not make expenditures using FOJ funds in a manner that is arbitrary or unreasonable.

The following table is a list of checks written to Sheriff Gary DeMastry from the Furtherance of Justice (FOJ) fund for the purposes of undercover drug buys and confidential informant payments:

1999 Furtherance of Justice Account		
Date	Check No.	Amount
January 25, 1999	522	\$1,200
February 16, 1999	526	1,500
April 23, 1999	533	1,500
July 8, 1999	538	1,500
August 4, 1999	542	1,500
Total		\$7,200

Source: Sheriff's Detailed ledger, 1999

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505**

**DECEMBER 31, 1999
(Continued)**

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

Finding Number	1999-60623-002 (Continued)
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Each of the above checks had attached thereto an affidavit signed by the Sheriff which stated, "In the performance of the official duties of his office and in the furtherance of justice, he has made expenditures of money received pursuant to Section 325.12 of the Ohio Revised Code, which expenditures are 'confidential', within the meaning of that term as it is defined in Bureau Circular 91-007, Furtherance of Justice Funds. He has determined, in the reasonable exercise of discretion, that maintenance of the prescribed documentation required by Sections 6A and 6B of the Circular would increase the risk of exposure of a person to intimidation or danger of physical harm to himself or his property, or would frustrate the purpose for which a confidential expenditure is made."

The Auditor of State's Office requested the Sheriff to provide documentation of the informant and case files to support such expenditures and he indicated he was unable to provide the requested documentation. Therefore, the entire \$7,200 is being referred to the Special Prosecutor for his review and evaluation.

Finding Number	1999-60623-003
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The following checks were written to Sheriff Gary DeMastry from the Law Enforcement Trust Fund (LETF) for the purposes of making undercover drug buys and confidential informant payments:

1999 Law Enforcement Trust Fund Account		
Date	Check No.	Amount
March 18, 1999	1174	\$1,500
May 12, 1999	1176	1,500
June 8, 1999	1182	1,500
Total		\$4,500

Source: Sheriff's Detailed ledger, 1999

Each of the above checks had attached thereto an affidavit signed by the Sheriff which stated, "In the performance of the official duties of his office, he has made expenditures of money received pursuant to Section 2933.43, Ohio Revised Code, which expenditures are 'confidential'. See section B Expenditure, item 3 of FCSO LET Policy on file."

The Auditor of State's Office requested the Sheriff to provide documentation of the informant and case files to support such expenditures and he indicated he was unable to provide the requested documentation. Therefore, the entire \$4,500 is being referred to the Special Prosecutor for his review and evaluation.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505**

**DECEMBER 31, 1999
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:
1998-60623-001	Status update of the results of April 15, 1999 Special Audit	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-002	Finding for adjustment issued against the Furtherance of Justice (FOJ) Fund in the amount of \$3,168 in favor of the County General Fund	Yes	The \$3,168 was reimbursed to the General Fund by the Sheriff on December 10, 1999.
1998-60623-003	Undocumented FOJ expenditures totaling \$852	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-004	Finding for recovery issued against Scott Jones and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$754 in favor of the County FOJ Fund	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-005	Finding for recovery issued against Dennis Carley and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$464 in favor of the County General Fund	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-006	Finding for recovery issued against Major Michael Schorr and his bonding company, County Risk Sharing Authority, jointly and severally in the amount of \$1,065 in favor of the County General Fund	Yes	The accrued balance of vacation hours for Major Mike Schorr were reduced for the following dates March 19 - March 26 1998 on August 16, 1999.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:
1998-60623-007	Incomplete documentation for expenditure of Sheriff Transportation of Prisoner account monies was noted	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-008	Undocumented expenditures totaling \$9,300 were made from the FOJ Fund by the Sheriff	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-009	Undocumented expenditures totaling \$8,700 were made from the Law Enforcement Trust Fund (LETF) by the Sheriff	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-010	The Millersport Lions Club paid the Dennis S. Carley Business Account \$18,160 for the Sheriff's Office to provide security services and traffic control at the 1998 Millersport Sweet Corn Festival	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-011	Documentation maintained was not sufficient to avoid an inference that duplicate reporting of time worked as a special investigator for CSEA and a Deputy Sheriff for the Sheriff's Office occurred	Partially Corrected	Management indicated progress in the development of internal control procedures and adherence to policies to prevent duplication of reporting for time worked.
1998-60623-012	Finding for recovery repaid under audit of \$85	Yes	The \$85 was reimbursed to the County General Fund on July 9, 1999.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 1999
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:
1998-60623-013	<p>CDBG-Comprehensive Housing Improvement Plan CFDA# 14.228 HOME Investment Partnerships Program CFDA# 14.239.</p> <p>The "fifteen day rule" was violated seven times throughout 1998.</p>	Yes	The Regional Planning Director, as grant administrator for the Commissioners, will make every effort to comply with the CDBG (CHIP) and Home grant terms and conditions. Every effort will also be made to comply with all applicable budgetary control policies and procedures.
1998-60623-014	<p>Home Investment Partnerships Program CFDA #14.239</p> <p>Improvement of accountability over identifying bills represented by a draw down and reconciliation procedures.</p>	Yes	Additional training will be offered to the Regional Planning Director and staff. The responsibilities of cash management and reconciliation of project expenditures will be clearly communicated to the Regional Planning Director and the Regional Planning Commission.

FAIRFIELD COUNTY, OHIO

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999**

ISSUED BY THE FAIRFIELD COUNTY AUDITOR'S OFFICE

BARBARA CURTISS

COUNTY AUDITOR

FAIRFIELD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999
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FAIRFIELD COUNTY, OHIO
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FAIRFIELD COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999
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June 20, 2000

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Honorable Judith K. Shupe, President
Honorable Lisa Kessler, Vice President
Honorable Allan Reid

CITIZENS OF FAIRFIELD COUNTY, OHIO

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Fairfield County for the fiscal year ended December 31, 1999. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities. Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

EXPLANATION OF CAFR SECTIONS

This CAFR provides Fairfield County taxpayers with financial data in a format which enables them to gain a true understanding of the County's financial affairs. The CAFR is divided into three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, a list of elected and principal appointed officials and department heads, and the County's organization chart. The Financial Section contains the State Auditor's opinion letter, the General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

THE COUNTY ORGANIZATION AND SERVICES PROVIDED

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, thirteen villages, and two cities. According to the 1990 U.S. census, 103,461 people reside within the County's 505 square miles. The estimated 1999 population for Fairfield County is 126,723. The city of Lancaster, the County seat, has a 1990 U.S. census population of 34,507.

A three-member Board of Commissioners, eleven 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.

As the chief fiscal officer, disbursing agent, and tax assessor, the County Auditor is responsible for issuing warrants (checks) for liabilities incurred by the County, maintaining all financial records and reports, and establishing taxing rates for personal property and real estate. Once collected, tax receipts are distributed to the appropriate city, village, township, or school district. In addition, the County Auditor serves as the sealer of weights and measures and as the licensing agent for certain permits required by statute.

The County Treasurer, as custodian of all County funds, is responsible for collecting tax monies and applying payments to the appropriate tax account. As specified by Ohio law, the County Treasurer is also responsible for investing idle funds.

Other elected officials of the County include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, and a Domestic Relations Court Judge.

Fairfield County employs approximately 800 individuals 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.

REPORTING ENTITY

The County's reporting entity is comprised of the primary government, component unit, and other organizations which are included to ensure that the financial statements are not misleading. For 1999, the reporting entity has been defined in accordance with the principles established by the Governmental Accounting Standards Board (GASB) in Statement No. 14, "The Financial Reporting Entity."

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

Component units are legally separate organizations for which the County is financially accountable. Financial accountability exists whenever the County appoints a voting majority of the component unit's governing board *and* either (1) the County is able to significantly influence the organization's programs or services or (2) the County is legally entitled to or can otherwise access the organization's resources. Financial accountability may also exist if the County is legally obligated in some manner to provide financial support to the organization or if the County is obligated for the debt of the component unit. For Fairfield County, the Component Units column of the financial statements presents the activity of Fairfield Industries, Inc. and the Fairfield County Transportation Improvement District.

Included as agency funds in the CAFR are the County General Health District, the County Regional Planning Commission, the County Soil and Water Conservation District, the County Historical Parks Commission, and the Fairfield County Family and Children First Council Cabinet, also known as the Fairfield County Adult, Family, and Children First Council. The County Auditor serves as fiscal agent for these agencies but is not financially accountable for the operations.

The County participates in the following jointly governed organizations: the Coshocton-Fairfield-Licking-Perry Solid Waste District, Fairfield County Multi-System Youth Committee, Fairfield County Regional Planning Commission, Fairfield County Visitors and Convention Bureau, Mid Eastern Ohio Regional Council (MEORC), Fairfield County Family, Adult and Children First Council, Lancaster-Fairfield Community Action Agency, Private Industry Council, and the Teenage Pregnancy Program Board. Disclosure of the jointly governed organizations is presented in Note 21 to the General Purpose Financial Statements.

The County is associated with the following organizations which are defined as related organizations: the Fairfield County Children's Trust Board, Fairfield County District Library, Fairfield County Historical Parks Commission, and the Fairfield Metropolitan Housing Authority. Information regarding related organizations is presented in Note 22 to the General Purpose Financial Statements.

The County takes part in the following organizations which are considered pools: County Risk Sharing Authority, Inc. (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan. Information pertaining to pools is presented in Note 23 to the General Purpose Financial Statements.

ECONOMIC OUTLOOK

Located in the south-central portion of the State, Fairfield County is adjacent to Licking, Perry, Hocking, Pickaway, and Franklin counties. The urban expansion of Columbus has provided growth for Fairfield County, especially in the Violet Township area. The U.S. Census Bureau shows Fairfield County as the 4th fastest growing County in Ohio.

One measure of economic growth is the total new construction for an area. The County's assessed value for new construction in 1998, for tax collections in 1999, was \$48,335,880.

An additional indication of growth is increased population. According to the 1990 U.S. Census, the County's population was 103,461, which represents a 10.44 percent increase over the 1980 census. Based on a report completed by the Ohio Department of Development, the 1999 estimated population of the County is 126,723, or a 22.48 percent increase in nine years.

With an increase of 53.64 percent, Violet Township experienced the greatest population growth in 1990 over 1980. Lancaster, with a 1990 Census population of 34,507, experienced a slight decrease in population from 1980 to 1990. However, Lancaster experienced a growth of 4 percent between 1990 and 1995. In the midst of urban expansion, one continuing challenge is supporting the growth of the County while maintaining the area's characteristic rural amenities and keeping downtown Lancaster vital.

Fairfield County's population growth has resulted in an increased personal income base as well as the need for increased goods and services. According to Woods and Poole, an independent economic research firm, the 1999 average per capita income for residents of Fairfield County was approximately \$27,816, a 2.04 percent increase over the 1998 figure.

At 3.00 percent, the 1999 unemployment rate of the County was below the national rate. Table 12 in the Statistical Section compares the employment rates of the County, the State, and the Nation over the past ten years.

An indicator of economic stability is a region's ability to create new jobs. According to Woods and Poole, new jobs in all sectors for the years 1987-2000 are estimated at 15,180 for Fairfield County. This estimate represents a 106 percent increase over the number of new jobs created in the years 1970-1984. In the service sector, an estimated 8,010 jobs will be created in the years 1984-2010.

The County owes much in terms of job creation to the development and expansion of the River Valley Mall and the River Valley Plaza. At the end of 1999, the River Valley Mall's 75 retail outlets provided approximately 1,200 jobs. With its 15 outlets, the River Valley Plaza provided an additional 400 jobs. Both the River Valley Mall and the River Valley Plaza have plans for several new specialty stores and office buildings.

Other economic indicators suggest that although the service sector is increasing in importance, the County is diversifying and expanding in various sectors. In fact, Fairfield County is home to some of the nation's largest and most prestigious firms, including Anchor Hocking Glass, Ralston Purina, and Babcock and Wilcox (Diamond Power). We also have many locally owned companies who do business nationally and internationally such as Cyril Scott, commercial printers of forms and envelopes for catalogs, Lancaster Bingo which distributes bingo supplies and the Westerman Companies whose businesses range from manufacturing oil and gas drilling equipment to producing marine products for the dry docking of ships. Westerman Companies is the largest manufacturer in the world of uranium transportation and storage cylinders.

Agriculture and related products still play a key-role in the area's overall economy. According to the Fairfield County Farm Service Agency, over 1,215 farms averaging 176 acres take advantage of the County's fertile soil to produce corn, wheat, soybeans, and various livestock at a average combined annual rate in excess of \$50 million.

The County's diversified economic base is certainly one strength. Moody's Investors' Service evaluated the County's economic stability, and the County achieved an A1 bond rating. This bond rating reflects the County's well-managed finances, an adequate reserve level, an availability of land, the proximity to the Columbus metropolitan area, and the County's ability to attract diverse development. The bond rating also demonstrates a favorable debt position and shows a predictability for the successful management of future borrowing needs.

The County possesses several advantages to enhance economic development. While a prominent advantage is the County's proximity to metropolitan markets, other advantages include favorable taxation rates, excellent utility services, impressive industrial parks, availability of land, and a high quality of life. Given these strengths, the overall economic outlook of the County appears favorable.

MAJOR INITIATIVES

For the Year

Recognizing the growth of the County, management planned several exciting projects in 1999. Additional funding was acquired, including the 1999 Local Law Enforcement Grant and Juvenile Court Accountability Grant. Department officials seek intergovernmental funds, whenever available, to lessen the burden to the general fund.

During 1999, the County continued to participate in a pilot recycling program for the State. The program focused on effective and cost-saving ways to dispose of confidential materials. Confidential documents compose the majority of waste products of the Child Support Enforcement Agency, the Department of Children's Services, and the Sheriff's Office. The program centered around workshops on confidential document disposal and was funded by a grant from the Ohio Department of Natural Resources.

The Phase I renovation of the Reese-Peters home to a cultural arts facility was near completion at the end of 1999. Contractual commitments of \$112,674 remained at the end of the year for the Phase I Reese-Peters improvements. The majority of the capital improvements and related project costs are funded by State grants and local lodging tax revenues. Phase II renovation of the Reese-Peters House, including the garage and landscaping is scheduled to begin in spring of 2000. Our goal is to have the Reese-Peters cultural arts facility open in the year 2000 for the County's bicentennial celebration.

The County Engineer completed several safety-related improvements along the County roadways. A State grant funded the addition of end treatments to guardrails of the most traveled roads. Major road improvements funded by the Motor Vehicle fund were made to Fairfield Beach Road, Shell Beach Road, Lenoard Road, Basil Road, Canal Winchester Road and Clearport Roads. The improvements began with significant ditching, hazard removal, and culvert replacement, followed by paving work. In addition to the above roads, approximately 50 miles of county roads were improved with the chip and seal process. The sight distance and overall safety of this area was enhanced. Bridge replacements consisted of the following; Pleasant 9 (Coonpath Road), Berne 9 (Hornsmill Road), and Rushcreek 15 (Bethel Road). The County received State assistance from the following: Ohio Works/Issue II funding in the amount of \$518,830 to assist with the Refugee Road project and ODOT funding for assistance with the following projects: Lithopolis Road, Pickerington Road and Berne 43 bridge replacement.

The County continues to provide a growing number of citizens with excellent utility services. As of December 31, 1999, the County provided water service to 3,234 accounts and sewer service to 4,557 accounts. These figures represent a 29.70 percent increase in the number of total water accounts served and a 19.02 percent increase in the number of sewer accounts served over the past five years. Several water and sewer projects were completed and upgraded throughout the year.

The Child Support Enforcement Agency continued to provide excellent collection services. The County rate of collection is about 68 percent of back child support. The collection rate of the State and nation is approximately 35 percent and 25 percent, respectively. A private firm assists the Child Support Enforcement Agency with cases which require ongoing enforcement. State grants pay for the service based upon a percentage of what is collected.

Welfare reform continues to bring additional responsibilities to the County. "Ohio Works First," the State's welfare program, impacts the County administration of Human Services programs greatly. While the recently implemented program brings additional paperwork, the County has and will continue to experience greater flexibility in providing assistance; the emphasis is placed on people going to work. The results of the program will be judged by the number of people going to work versus the number of people staying on welfare. Incentives are defined to motivate workers, and disincentives are being evaluated and removed. The new program limits the amount of time a recipient can stay on welfare. Child care subsidies, one-time urgent needs, such as rent or car repair, and educational and entrepreneurial opportunities have been implemented. Overall, welfare reform, at both the state and federal levels, has brought more responsibility and flexibility to local governments. The emphasis is on community based corrections.

To expand public access to public records, the Real Estate Department of the County Auditor continued to promote the on-line access program. By using a personal computer with terminal emulation software and a modem or a DEC VT 100 compatible terminal with a modem, parcel records can now be accessed from a home or office. Chosen for its low cost and immediate accessibility, the billboard program is available at no cost to individuals and at a monthly rate of twenty-five dollars to commercial users. Proceeds will purchase additional phone lines as the need arises. The on-line real estate records effectively expand the hours of the Courthouse and provide greater convenience to taxpayers.

The County Auditor oversaw the erection of a fiber optic cable to connect county buildings, including the jails. In exchange for the use of the City of Lancaster's right-of-way, the County paid for the installation of a line that can be utilized by the City to connect its buildings as well. The cable connection is expected to improve communications and reporting efficiency.

The satellite office of the Clerk of Court's Title Office which opened in Pickerington in 1998 is continuing to provide service to citizens in the northwest corner of the County. This office provides the same services as that of the Clerk of Court Title services located at the Main Street Hall of Justice in Lancaster. The new office has received positive feedback from area citizens in this high growth area.

New opportunities for the Fairfield County Historical Parks Commission will truly set our parks department apart. In September 1999, Harold Smeck donated a nearly 50-acre farm on Basil Road near Baltimore, a portion of which follows the Erie Canal. Proposed amenities for the park will include walking, exercise and equestrian trails, fishing ponds, and re-creation of an early Fairfield County village. In cooperation with the Village of Baltimore, the old canal will also be used. Work is progressing on the development of Zeller Park, a 26-acre soccer facility along Benedum Road near Pickerington. Targeted opening date is the summer of 2000.

For the Future

As the County continues to grow, the need for services and facilities increases. Keeping this growth in mind, the County Commissioners have hired a consultant to provide professional facility planning services for all buildings housing the employees of Fairfield County. The facility plan will encompass a demographic review, building review, and recommendations for County facilities in the future.

Along with Licking, Hocking, and Perry counties, Fairfield County is finding it increasingly difficult to access affordable, adequate detention center space for youthful offenders. From 1998 to 1999 Fairfield County experienced a 36 percent increase in juvenile detentions, and this figure continues to grow. At the present time, the County transports juveniles to other parts of the state, which has proven to be costly. The four counties are exploring the availability of State funding for the construction of a juvenile detention center within Fairfield County. It is expected that leaders from each county would be appointed to a joint governing body which would oversee operations of the facility, now planned to house about fifty beds.

The future Multi-County Juvenile Detention Facility will provide short-term care in a secure facility for juveniles who are accused, have court action pending, are adjudicated, or are awaiting transfer to another facility and who cannot be served in an open setting. The proposed mission of the future facility is to provide a safe environment for youth and staff that will:

- 1.) Preserve the right of the public to have a safe and secure environment;
- 2.) Promote competency development by making available a range of effective services that are consistent with the highest professional standards; and
- 3.) Provide leadership for change to youth and family units through structured programming, clear expectations, and fair and firm treatment.

The new dog shelter will provide a much improved facility to house dogs. Located next to the old facility on Route 37, the new building will offer an adoption area as well as a quarantine area for canines. With the new facility, the County hopes to increase adoptions and provide better service. The old facility, built in 1954, will soon house Fairfield County Humane Society and provide a permanent home for this agency that does so much for injured and abused animals.

Improved accessibility and security are the goals behind renovations to the front of the Hall of Justice. The \$195,200 project, scheduled for completion in the spring of 2000, will provide a new facade with entry at ground level, wider doors, a metal detector and x-ray machine and an on-duty deputy.

Yet another construction project will be the relocation of the Engineer's barn. The current fairground location of the barn has become a concern due to the location's lack of proximity to county roads and the premium placed on the fairground space. The poor condition of the current building is a related concern. Although a suitable site of construction for a new Engineer's barn has not yet been identified, the needs of the growing department of County Engineer will be addressed. Motor Vehicle revenues will fund this construction project.

Along with construction, transportation issues are a major consideration. In conjunction with a \$25,000 commitment from the Regional Planning Commission, County officials have earmarked \$175,000 over a two year period beginning in 1999 to fund a Land Use and Transportation Thoroughfare study. This study will be the first one to be conducted in over twenty-five years. It is expected to evaluate input from local officials and citizens and to develop long term plans and recommendations relative to land use, transportation, infrastructure, and economic development issues.

Installed in 1989, the County 911 system is in need of upgrades associated with population growth and technological advancements, such as the popularity of cellular phones. Since 1992, records show that 911 calls have increased over 120 percent. The airways are crowded and only one radio frequency is currently being used. The system has become outmoded, and personnel training and development is needed. Over the long run, \$750,000 is expected to be invested. Public safety is a priority.

Other future County priorities include major water and sewer projects, the advancement of the Reese-Peters renovations, new airport hangar construction, including the historical airport hangars, analysis of a records storage facility, and action on recommendations of the aforementioned facilities plan.

Department Focus

Each year Fairfield County selects a department or office to highlight for its efforts and accomplishments. For 1999, the County Auditor's Real Estate Assessment and Geographical Information System (GIS) Departments have been selected for review. Located in the Old Courthouse, the County Auditor's Real Estate Assessment and GIS Departments continue to examine plans for a conversion to a digital mapping system which will be fully integrated with the non-graphic appraisal related database. The County Auditor also continues to analyze hardware and software to implement a county wide multi-user Geographical Information System (GIS) which includes the development of digital orthophotography and contour information for the entire county. The primary purpose of this information will be used to aid the development of the County's Geographical Information System (GIS). This photography is not typical of what has been done in the County in the past. First, this project will be "digital." By using a digital format,

photographs can be used as backdrops on several computer programs including GIS and Auto Cad which allows the user to see line work overlaid on top of the digital images. Secondly, the photos will be "ortho" meaning that the photography will be corrected for the curvature of the earth and scalable. These are two very significant improvements from the previous photos which were simply "hard copies" and not "ortho-rectified". The flight for this project is scheduled to take place in the Spring of 2000, with deliveries expected to begin by September of 2000, and completed by April of 2001.

Along with the County Auditor, several County officials have expressed a great interest in the types of benefits associated with the proposed GIS. The system offers numerous advantages: improved accuracy, greater efficiency, cross-referencing abilities, standardization, and special purpose capabilities; one of the most important capabilities is its data analysis for use by business as well as government. All county, city, and village agencies, as well as the general public will be able to use this data on a daily basis. Increased capabilities and actual implementation are planned over a long period as funding permits.

The County will have an internet website in 2000 and the Auditor's office will integrate all estate and tax information as available on the bulletin board system on the website @ www.realestate.co.fairfield.oh.us.

FINANCIAL INFORMATION

Basis of Accounting

Fairfield County's accounting system is organized on a "fund basis." Each fund or account group is a distinct, self-balancing accounting entity. Beginning with the year ended December 31, 1989, the County changed its basis of accounting from the cash basis to the modified accrual basis for governmental, expendable trust and agency funds, and to the accrual basis for enterprise, internal service and non-expendable trust funds. Required by the Auditor of State, this change to the accrual and modified accrual basis of accounting was accomplished according to Generally Accepted Accounting Principles (GAAP).

In other words, records of general governmental operations are reported on the modified accrual basis of accounting where revenues are recognized when measurable and available. Revenue measurement is based on the projected receipt of taxes and other income. Expenditures are recognized when a fund liability is incurred. A fund liability means monies from various funds have been committed for specific expenditures. By providing elected officials and department heads with realistic information regarding the current operations and financial position of the County, this change in the basis of accounting will enable County management to improve the quality of its decision-making process.

Internal Control Structure

In developing the County's accounting system, consideration was given to the adequacy of internal controls. Such controls are designed to provide reasonable, although not absolute, assurance that (1) financial transactions are processed in accordance with management's authorizations, (2) transactions comply with County policies and Ohio law, and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from the implementation of the controls.

Budgetary Controls

The County uses a fully automated accounting system as well as automated systems of control for fixed assets and payroll. Coupled with the manual audit of each voucher prior to payment, these systems ensure that the financial information generated is accurate and reliable. An annual appropriation budget is adopted by the Board of County Commissioners on or about the first day of January. All disbursements and transfers of cash among funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the Auditor's Office after approval by department heads; funds are encumbered prior to the purchase order being released to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations before authorizing additional purchases from a particular account. Additional information regarding the County's budgetary accounting is available in the Notes to the General Purpose Financial Statements.

General Governmental Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, Capital Projects and Expendable Trust fund types, totaled \$54,442,410 in 1999. The following Schedule presents a summary of all governmental funds' revenues for the year ended December 31, 1999. The revenues are compared to the prior year.

	1998 Amount	1999 Amount	1999 Percent Of Total	Change	Percent Change
Revenues:					
Property and Other Taxes	\$8,093,269	\$9,890,341	18.17%	\$1,797,072	22.20%
Sales Taxes	7,941,611	9,043,396	16.61	1,101,785	13.87
Charges for Services	4,504,542	4,633,477	8.51	128,935	2.86
Licenses and Permits	238,819	233,495	.43	(5,324)	(2.23)
Permissive Motor Vehicle					
License Tax	886,809	907,294	1.67	20,485	2.31
Fines and Forfeitures	537,057	500,711	.92	(36,346)	(6.77)
Intergovernmental	22,947,950	26,628,251	48.91	3,680,301	16.04
Special Assessments	148,445	145,638	.27	(2,807)	(1.89)
Interest	2,181,129	1,758,749	3.23	(422,380)	(19.37)
Rent	271,475	264,484	.49	(6,991)	(2.58)
Donations	29,868	13,895	.02	(15,973)	(53.48)
Other	678,921	422,679	.77	(256,242)	(37.74)
Totals	<u>\$48,459,895</u>	<u>\$54,442,410</u>	<u>100.00%</u>	<u>\$5,982,515</u>	12.35%

Taxes and intergovernmental receipts are the major components of the County's revenues. Property tax revenues were impacted significantly by the addition of new construction in 1999. Following a favorable retail trend, sales tax revenues increased 13.87 percent, or \$1,101,785, over the prior year. Intergovernmental revenues increased 16.04 percent, or \$3,680,301, reflecting increases in gasoline tax receipts, state and federal grants, and other state shared revenues. Other significant increases of intergovernmental revenues occurred within the General Fund, the Public Assistance Fund and the Children Services Fund.

Charges for Services increased 2.86 percent, or \$128,935. This increase was mainly due to the growing demand for governmental services, including legislative and executive services as well as the services of the Real Estate Assessment Department and the Board of Mental Retardation and Developmental Disabilities. Licenses and permits and fines and forfeitures revenues remained relatively stable. Special assessment revenue decreased 1.89 percent, or \$2,807, as a result of a decrease in the amount of outstanding special assessment receivables.

Interest income decreased in the governmental funds 19.37 percent, or \$422,380. This decrease is due to the County allocating interest earnings to the Water and Sewer Enterprise Funds in 1999. While donations accounted for only .02 percent of total governmental fund revenues, the category decreased 53.48 percent. The decrease was due to the Drug Abuse Resistance Education Fund not receiving as much in donations for 1999. Donations were credited to the following governmental funds in 1999: the Drug Abuse Resistance Education Fund, the Emergency Planning Fund, and the Drug Court Program Fund.

This next schedule presents a summary of all governmental and expendable trust fund expenditures for the year ended December 31, 1999. The expenditures are compared to the prior year.

	1998 Amount	1999 Amount	1999 Percent Of Total	Change	Percent Change
Expenditures:					
General Government:					
Legislative and Executive	\$6,137,601	\$6,983,240	14.16%	\$845,639	13.78%
Judicial	2,910,636	3,121,418	6.33	210,782	7.24
Public Safety	6,710,482	7,448,140	15.10	737,658	10.99
Public Works	6,072,479	4,753,145	9.64	(1,319,334)	(21.73)
Health	10,755,878	10,511,281	21.31	(244,597)	(2.27)
Human Services	9,272,532	9,600,074	19.46	327,542	3.53
Urban Redevelopment and Housing	511,334	2,240	.01	(509,094)	(99.56)
Transportation	74,228	65,348	.13	(8,880)	(11.96)
Other	479,685	526,004	1.07	46,319	9.66
Refund of Property Taxes	67,031	0	.00	(67,031)	(100.00)
Intergovernmental	344,158	291,318	.59	52,840	(15.35)
Capital Outlay	2,470,589	5,402,252	10.95	2,931,663	118.66
Debt Service	647,568	618,376	1.25	(29,192)	(4.51)
Totals	<u>\$46,454,201</u>	<u>\$49,322,836</u>	<u>100.00%</u>	<u>\$2,868,635</u>	6.18%

As the County continues to grow, the demand on County government and its various service agencies also increases. For each category, any increase in expenditures for governmental funds was due to this increased public demand.

The marked decrease in urban redevelopment and housing expenditures reflected the completion of the federal grant activity in this area. Significant decreases occurred in refunds of property taxes, as state-wide court cases for public utility property taxes were paid back in 1998. Capital outlay expenditures increased 118.66 percent, or \$2,931,663. The most significant increases were a result of the construction of the new dog shelter, the expenditures of the State Capital Improvement Program, the continuation of the Reese Peters home improvements, and the completion of the airport hangars.

General Fund Balance The General Fund encompasses the general governmental functions of the County and all other functions not accounted for in other funds. The fund balance of the general fund increased 18.84 percent in 1999 to \$11,604,172 from the 1998 balance of \$9,764,138.

Enterprise Funds Fairfield County Water and Sewer funds are classified as enterprise funds since the Sewer and Water operations resemble those activities found in private industry. In total, the enterprise funds had a net income of \$426,573 for the year ended December 31, 1999.

Internal Service Fund At the conclusion of 1999, the County maintained a self insurance fund for health benefits for County employees. The internal service fund generated a net loss of \$1,237,461 for the year.

CASH MANAGEMENT

The Fairfield County Treasurer serves as the investing authority, according to State law. County cash is pooled for investment purposes. During the year ended December 31, 1999, the County's cash resources were divided among the following types of deposits and investments: short-term certificates of deposit, daily repurchase agreements, and demand deposit accounts. Interest income earned by the primary government in 1999 totaled \$2,388,389 and was credited to various accounts. Fairfield County Transportation Improvement District and Fairfield Industries, Inc., the County's component units, earned \$5 and \$8,578; respectively, in interest income for the current year.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 moneys deposited with the institution. Although the majority of the County's deposits are defined as uninsured and uncollateralized, it is important to note that all statutory requirements for the investment of money have been followed. More information about investments is available in Note 6 of the Notes to the Financial Statements.

DEBT ADMINISTRATION

At December 31, 1999, the County had \$16,924,260 in an Ohio EPA refunding loan, general obligation bonds, and special assessment bonds outstanding. \$10,720,000 represents general obligation debt and \$2,590,260 represents Ohio EPA refunding debt both of which will be paid from enterprise fund revenues. \$2,940,000 in general obligation debt will be repaid by general fund revenues and Child Support Enforcement Agency rent payments. The remaining \$674,000 in bonds will be paid from special assessments collected from the property owners that specifically benefitted from each sewer project financed by special assessment bonds. Should the property owners fail to pay their assessment, the County would be responsible for the debt service payment. During 1999, \$431,789 of the Ohio EPA refunding loan, general obligation bonds, and special assessment bonds were retired.

In addition, the County had \$8,819,000 in outstanding bond anticipation notes at December 31, 1999. The note proceeds were used to construct new airport hangers, water system improvements, and sanitary sewer improvements. The notes will be reissued annually until the County issues bonds. As of December 31, 1999, the legal debt margin within the overall debt limitation was \$46,856,906. Note 17 of the Notes to the Financial Statements discusses Long-Term Debt Obligations and Note 18 of the Notes to the Financial Statements summarizes Notes Payable.

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. The County addressed these various types of risk by contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance.

The CORSA program has a \$2,500 deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$200,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Worker's Compensation program, \$1,000,000 for employee benefit liability, \$3,000,000 in excess liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public officials' errors and omissions liability, \$1,000,000 for automotive liability, and \$250,000 for uninsured motorist liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$68,608,883, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expense, \$1,429,538 for contractors equipment, \$1,662,367 for miscellaneous equipment, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

With the exceptions of Worker's Compensation, health insurance, and life insurance, all insurance is held with the County Risk Sharing Authority, Inc., (CORSA). The County pays all elected official bonds by statute.

INDEPENDENT AUDIT

The County is required by State statute to have an independent audit of all its funds and account groups. Fairfield County had such an independent audit performed by the Ohio Auditor of State for the year ended December 31, 1999. The opinion of the Auditor of State introduces the Financial Section of the CAFR.

CERTIFICATE OF ACHIEVEMENT

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, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standard for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, with contents conforming to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Fairfield County has received a Certificate of Achievement for the last ten consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

The publication of this report furthers the professionalism of the Fairfield County Government. Preparation of this report was accomplished through the cooperation of each elected official, each department head, and a large number of County employees. I am grateful for their assistance.

A further note of appreciation is expressed to the Local Government Services Division of State Auditor Jim Petro's Office for their guidance in preparing this financial report. Leadership in this project was demonstrated by several individuals within my office, particularly acting Finance Administrator, Beverly Hoskinson. Other members of the Finance Department include Stacey Reid, Kris Seymour, Tricia Nettles, Jean North, Teresa Weis, Paula Wahl and Heidi Tootle.

Most importantly, I am grateful to the citizens of Fairfield County for this opportunity to continue to improve the financial operations of the County.

Sincerely,



Barbara Curtiss
Fairfield County Auditor

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, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Cary Bruck
President

Jeffrey L. Essler
Executive Director

**FAIRFIELD COUNTY, OHIO
ELECTED OFFICIALS**

BOARD OF COMMISSIONERS

Judith K. Shupe
Lisa Kessler
Allan Reid

AUDITOR

Barbara Curtiss

CLERK OF COURTS

Ron Balser

CORONER

Dr. Thomas R. Vajen

ENGINEER

Frank Anderson

PROSECUTOR

David L. Landefeld

RECORDER

Gene Wood

SHERIFF

Gary DeMastry

TREASURER

Jon Slater, Jr.

COURT OF COMMON PLEAS: GENERAL

Judge Joseph T. Clark
Judge James W. Luse

COURT OF COMMON PLEAS: PROBATE AND JUVENILE

Judge Steven O. Williams

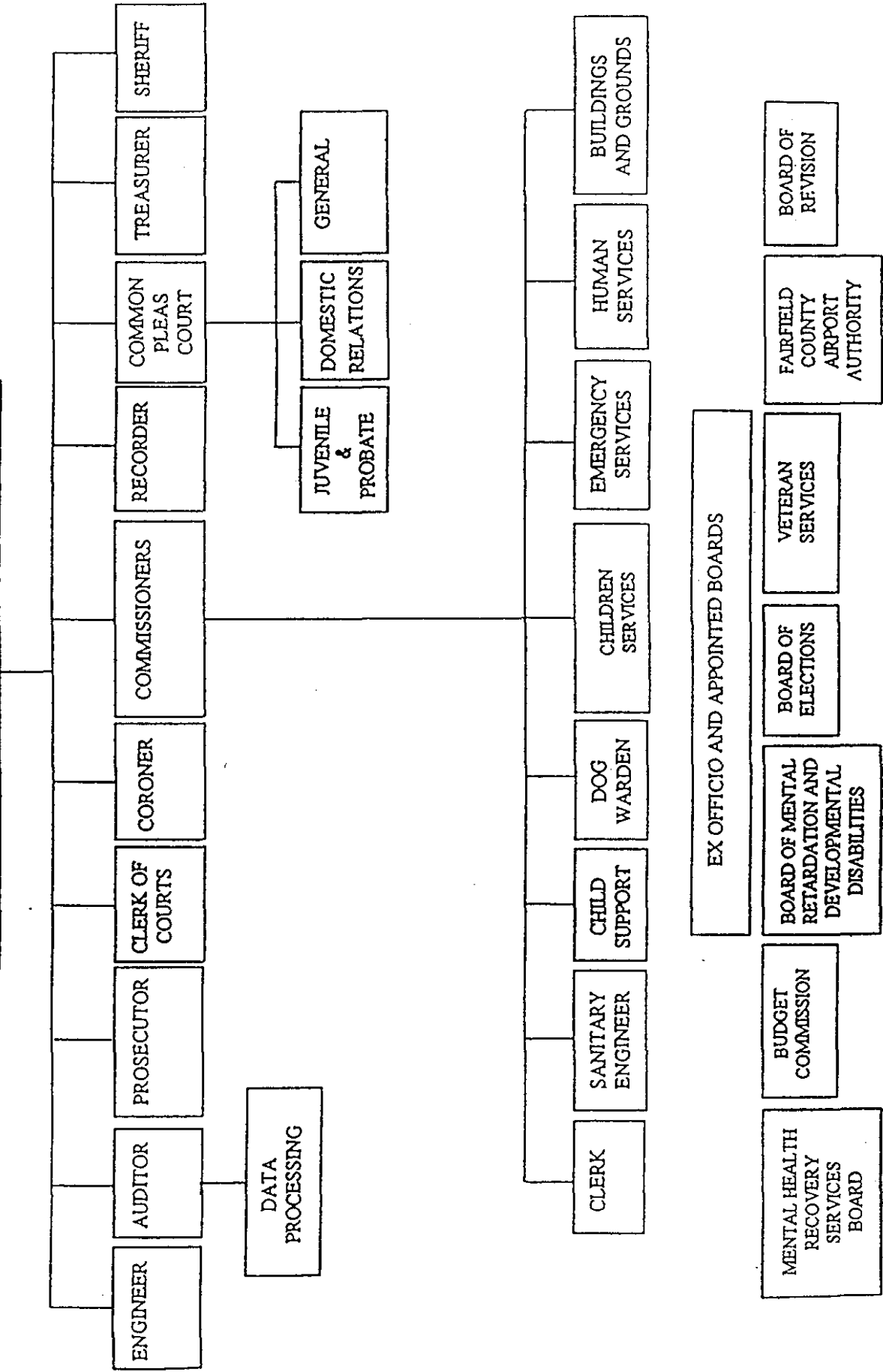
COURT OF COMMON PLEAS: DOMESTIC RELATIONS

Judge S. Farrell Jackson

**FAIRFIELD COUNTY, OHIO
PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**

Clerk of Commissioners	Carol L. Brubach
Board of Elections, Director	Alice Nicolia
Superintendent of Buildings and Grounds	Ted Abbott
Dog Warden	Jerry Henderson
Sanitary Engineer	Kerry Hogan
Department of Human Services, Director	Michael Orlando
Mental Health and Recovery Services Board, Director	Orman Hall
Mental Retardation and Developmental Disabilities Board, Superintendent	John Pekar
Emergency Services Administrator	Dan Bolger
Veteran Services, Director	Dean Schull
Child Support Enforcement Agency, Director	Carri Brown
Fairfield County Airport Authority, President	Dr. Robert Masone

CITIZENS OF FAIRFIELD COUNTY



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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of Commissioners
Fairfield County
210 East Main Street
Lancaster, Ohio 43130

We have audited the accompanying general-purpose financial statements of Fairfield County, Ohio, (the County) as of and for the year ended December 31, 1999 as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for Fairfield Industries, Incorporated is based on the report of the other auditors.

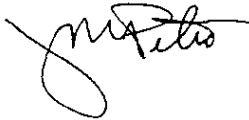
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Fairfield County, Ohio, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types, non-expendable trust fund and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2000 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 grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

JIM PETRO
Auditor of State

June 20, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

Fairfield County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups, and
 Discretely Presented Component Units
 December 31, 1999 - Primary Government and
 Fairfield County Transportation Improvement District
 June 30, 1999 - Fairfield Industries Incorporated

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>Assets and Other Debits:</u>					
<u>Assets:</u>					
Cash and Cash Equivalents	\$10,071,145	\$13,852,325	\$117,383	\$3,513,024	\$13,817,065
Cash and Cash Equivalents in					
Segregated Accounts	69,521	263,507	0	0	299,008
Cash and Cash Equivalents with Fiscal Agents	0	19,572	0	0	0
Receivables					
Property and Other Taxes	0	89,811	0	0	0
Sales Taxes	1,474,023	0	0	0	0
Accounts	8,540	33,050	0	2,245	479,695
Interfund	258,679	21,204	0	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	225,443	1,194	243	0	87,872
Loans	0	582,751	0	0	0
Intergovernmental	195,986	1,734,236	0	0	223
Due from Other Funds	5,037,720	5,637,503	930,232	0	82,274
Materials and Supplies Inventory	69,147	346,156	0	0	12,875
Prepaid Items	213,757	157,297	0	0	18,005
Deferred Charges	0	0	0	0	191,100
Restricted Assets:					
Cash and Cash Equivalents	0	0	0	0	34,010
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	87,206
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	30,053,940
<u>Other Debits:</u>					
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
Amount Available for General Obligations	0	0	0	0	0
Amount Available for Special Assessments	0	0	0	0	0
Total Assets and Other Debits	<u>\$17,623,961</u>	<u>\$22,738,606</u>	<u>\$1,047,858</u>	<u>\$3,515,269</u>	<u>\$45,163,273</u>

Fund Types	Fiduciary Fund Type	Account Groups		Primary Government Totals (Memorandum Only)	Component Units		Reporting Entity Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations		Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	
\$1,307,529	\$5,663,981	\$0	\$0	\$48,342,452	\$0	\$0	\$48,342,452
0	1,376,541	0	0	2,008,577	210,457	35,016	2,254,050
3,007	0	0	0	22,579	0	0	22,579
0	82,970,469	0	0	83,060,280	0	0	83,060,280
0	0	0	0	1,474,023	0	0	1,474,023
0	422,295	0	0	945,825	44,670	0	990,495
0	0	0	0	279,883	0	0	279,883
0	2,822,248	0	0	2,822,248	0	0	2,822,248
8,295	0	0	0	323,047	0	0	323,047
0	0	0	0	582,751	0	0	582,751
0	840,106	0	0	2,770,551	0	0	2,770,551
6,906	167,730	0	0	11,862,365	0	0	11,862,365
0	0	0	0	428,178	3,669	0	431,847
0	0	0	0	389,059	2,195	0	391,254
0	0	0	0	191,100	0	0	191,100
0	0	0	0	34,010	0	0	34,010
0	0	0	0	87,206	0	0	87,206
0	0	28,645,463	0	58,699,403	99,366	0	58,798,769
0	0	0	5,490,755	5,490,755	0	0	5,490,755
0	0	0	616,969	616,969	0	0	616,969
0	0	0	60,801	60,801	0	0	60,801
0	0	0	57,031	57,031	0	0	57,031
<u>\$1,325,737</u>	<u>\$94,263,370</u>	<u>\$28,645,463</u>	<u>\$6,225,556</u>	<u>\$220,549,093</u>	<u>\$360,357</u>	<u>\$35,016</u>	<u>\$220,944,466</u>

(Continued)

Fairfield County, Ohio
 Combined Balance Sheet
 All Fund Types, Account Groups, and
 Discretely Presented Component Units
 December 31, 1999 - Primary Government and
 Fairfield County Transportation Improvement District
 June 30, 1999 - Fairfield Industries Incorporated
 (Continued)

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Liabilities, Fund Equity <u>and Other Credits:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$456,250	\$824,074	\$0	\$0	\$44,864
Contracts Payable	38,180	111,759	0	271,468	732,008
Accrued Wages and Benefits	304,263	441,474	0	0	25,457
Compensated Absences Payable	89,156	72,436	0	0	90,670
Retainage Payable	3,320	55,860	0	69,215	183,101
Due to Other Funds	86,361	34,024	0	0	1,024
Interfund Payable	0	279,883	0	0	0
Intergovernmental Payable	99,719	168,627	0	0	28,611
Deferred Revenue	4,942,540	5,657,088	930,026	0	0
Due to Others	0	0	0	0	0
Accrued Interest Payable	0	0	0	24,730	178,300
Notes Payable	0	0	0	1,439,000	7,380,000
Claims Payable	0	0	0	0	0
Payable from Restricted Assets:					
Refundable Deposits	0	0	0	0	34,010
General Obligation Bonds Payable	0	0	0	0	55,262
Accrued Interest Payable	0	0	0	0	31,944
Capital Leases Payable	0	0	0	0	0
EPA Loans Payable	0	0	0	0	2,590,260
General Obligation Bonds Payable	0	0	0	0	10,664,738
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
Total Liabilities	6,019,789	7,645,225	930,026	1,804,413	22,040,249
<u>Fund Equity and Other Credits:</u>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	16,931,426
Retained Earnings:					
Unreserved	0	0	0	0	6,191,598
Fund Balance:					
Reserved for Encumbrances	1,280,050	1,798,869	0	624,092	0
Reserved for Inventory	69,147	346,156	0	0	0
Reserved for Unclaimed Monies	166,643	0	0	0	0
Reserved for Loans	0	582,751	0	0	0
Unreserved:					
Undesignated	10,088,332	12,365,605	117,832	1,086,764	0
Total Fund Equity and Other Credits	11,604,172	15,093,381	117,832	1,710,856	23,123,024
Total Liabilities, Fund Equity, and Other Credits	\$17,623,961	\$22,738,606	\$1,047,858	\$3,515,269	\$45,163,273

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary	Account Groups		Primary Government Totals (Memorandum Only)	Component Units		Reporting Entity Totals (Memorandum Only)
	Fund Type	General Fixed Assets	General Long-Term Obligations		Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	
Internal Service	Agency						
\$0	\$0	\$0	\$0	\$1,325,188	\$6,659	\$3,213	\$1,335,060
0	0	0	0	1,153,415	0	0	1,153,415
0	0	0	0	771,194	11,373	0	782,567
0	0	0	1,705,321	1,957,583	0	0	1,957,583
0	0	0	0	311,496	0	0	311,496
0	11,740,956	0	0	11,862,365	0	0	11,862,365
0	0	0	0	279,883	0	0	279,883
0	79,474,562	0	722,667	80,494,186	1,499	0	80,495,685
204,643	0	0	0	11,734,297	0	0	11,734,297
0	3,047,852	0	0	3,047,852	0	0	3,047,852
0	0	0	0	203,030	0	0	203,030
0	0	0	0	8,819,000	0	0	8,819,000
598,060	0	0	0	598,060	0	0	598,060
0	0	0	0	34,010	0	0	34,010
0	0	0	0	55,262	0	0	55,262
0	0	0	0	31,944	0	0	31,944
0	0	0	183,568	183,568	0	0	183,568
0	0	0	0	2,590,260	0	0	2,590,260
0	0	0	2,940,000	13,604,738	0	0	13,604,738
0	0	0	674,000	674,000	0	0	674,000
802,703	94,263,370	0	6,225,556	139,731,331	19,531	3,213	139,754,075
0	0	28,645,463	0	28,645,463	0	0	28,645,463
0	0	0	0	16,931,426	0	0	16,931,426
523,034	0	0	0	6,714,632	340,826	0	7,055,458
0	0	0	0	3,703,011	0	0	3,703,011
0	0	0	0	415,303	0	0	415,303
0	0	0	0	166,643	0	0	166,643
0	0	0	0	582,751	0	0	582,751
0	0	0	0	23,658,533	0	31,803	23,690,336
523,034	0	28,645,463	0	80,817,762	340,826	31,803	81,190,391
<u>\$1,325,737</u>	<u>\$94,263,370</u>	<u>\$28,645,463</u>	<u>\$6,225,556</u>	<u>\$220,549,093</u>	<u>\$360,357</u>	<u>\$35,016</u>	<u>\$220,944,466</u>

Fairfield County, Ohio
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 All Governmental Fund Types, Similar Trust Fund, and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Governmental	
	General	Special Revenue
Revenues:		
Property and Other Taxes	\$4,854,246	\$5,036,095
Sales Taxes	9,043,396	0
Charges for Services	2,202,575	2,427,811
Licenses and Permits	13,457	220,038
Permissive Motor Vehicle License Tax	0	907,294
Fines and Forfeitures	355,100	145,611
Intergovernmental	3,403,140	21,553,093
Special Assessments	0	46,986
Interest	1,705,006	48,308
Rent	181,612	0
Donations	0	13,895
Other	146,046	276,633
Total Revenues	21,904,578	30,675,764
Expenditures:		
Current:		
General Government:		
Legislative and Executive	6,204,671	778,569
Judicial	2,726,047	395,371
Public Safety	6,333,582	1,114,558
Public Works	0	4,753,145
Health	580,820	9,930,461
Human Services	137,400	9,462,674
Urban Redevelopment and Housing	0	2,240
Transportation	65,348	0
Other	526,004	0
Intergovernmental	0	291,318
Capital Outlay	844,015	925,071
Debt Service:		
Principal Retirement	179,588	18,431
Interest and Fiscal Charges	14,719	1,204
Total Expenditures	17,612,194	27,673,042
Excess of Revenues Over (Under) Expenditures	4,292,384	3,002,722
Other Financing Sources (Uses):		
Sale of Fixed Assets	5,119	34,271
Inception of Capital Lease	59,850	0
Operating Transfers In	0	2,910,214
Operating Transfers In From Primary Government	0	0
Operating Transfers Out	(2,499,625)	(1,481,202)
Operating Transfers Out To Component Unit	(50,000)	0
Total Other Financing Sources (Uses)	(2,484,656)	1,463,283
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,807,728	4,466,005
Fund Balances at Beginning of Year	9,764,138	10,555,116
Residual Equity Transfers In (Out)	9,133	22,080
Increase in Reserve for Inventory	23,173	50,180
Fund Balances at End of Year	\$11,604,172	\$15,093,381

See accompanying notes to the general purpose financial statements

Fund Types		Fiduciary Fund Type	Primary Government Totals (Memorandum Only)	Component Unit Fairfield County Transportation Improvement District	Reporting Entity Totals (Memorandum Only)
Debt Service	Capital Projects	Expendable Trust			
\$0	\$0	\$0	\$9,890,341	\$0	\$9,890,341
0	0	0	9,043,396	0	9,043,396
0	3,091	0	4,633,477	0	4,633,477
0	0	0	233,495	0	233,495
0	0	0	907,294	0	907,294
0	0	0	500,711	0	500,711
0	1,672,018	0	26,628,251	0	26,628,251
98,652	0	0	145,638	0	145,638
5,036	0	399	1,758,749	5	1,758,754
17,444	65,428	0	264,484	0	264,484
0	0	0	13,895	0	13,895
0	0	0	422,679	0	422,679
<u>121,132</u>	<u>1,740,537</u>	<u>399</u>	<u>54,442,410</u>	<u>5</u>	<u>54,442,415</u>
0	0	0	6,983,240	0	6,983,240
0	0	0	3,121,418	0	3,121,418
0	0	0	7,448,140	0	7,448,140
0	0	0	4,753,145	47,143	4,800,288
0	0	0	10,511,281	0	10,511,281
0	0	0	9,600,074	0	9,600,074
0	0	0	2,240	0	2,240
0	0	0	65,348	0	65,348
0	0	0	526,004	0	526,004
0	0	0	291,318	0	291,318
0	3,620,014	13,152	5,402,252	0	5,402,252
156,000	0	0	354,019	0	354,019
208,854	39,580	0	264,357	0	264,357
<u>364,854</u>	<u>3,659,594</u>	<u>13,152</u>	<u>49,322,836</u>	<u>47,143</u>	<u>49,369,979</u>
<u>(243,722)</u>	<u>(1,919,057)</u>	<u>(12,753)</u>	<u>5,119,574</u>	<u>(47,138)</u>	<u>5,072,436</u>
0	0	0	39,390	0	39,390
0	0	0	59,850	0	59,850
229,411	841,202	0	3,980,827	0	3,980,827
0	0	0	0	50,000	50,000
0	0	0	(3,980,827)	0	(3,980,827)
0	0	0	(50,000)	0	(50,000)
<u>229,411</u>	<u>841,202</u>	<u>0</u>	<u>49,240</u>	<u>50,000</u>	<u>99,240</u>
(14,311)	(1,077,855)	(12,753)	5,168,814	2,862	5,171,676
132,143	2,797,844	30,263	23,279,504	28,941	23,308,445
0	(9,133)	(17,510)	4,570	0	4,570
0	0	0	73,353	0	73,353
<u>\$117,832</u>	<u>\$1,710,856</u>	<u>\$0</u>	<u>\$28,526,241</u>	<u>\$31,803</u>	<u>\$28,558,044</u>

Fairfield County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Similar Trust Fund
 For the Year Ended December 31, 1999

	<u>General Fund</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$3,767,289	\$4,853,215	\$1,085,926
Sales Taxes	6,500,000	8,944,440	2,444,440
Charges for Services	1,502,527	2,218,936	716,409
Licenses and Permits	13,000	13,457	457
Permissive Motor Vehicle License Tax	0	0	0
Fines and Forfeitures	279,000	348,378	69,378
Intergovernmental	3,040,625	3,362,191	321,566
Special Assessments	0	0	0
Interest	1,000,000	1,713,820	713,820
Rent	125,000	183,553	58,553
Donations	0	0	0
Other	188,630	138,922	(49,708)
Total Revenues	16,416,071	21,776,912	5,360,841
<u>Expenditures:</u>			
<u>Current:</u>			
<u>General Government:</u>			
Legislative and Executive	7,566,623	7,165,354	401,269
Judicial	2,915,942	2,764,394	151,548
Public Safety	6,985,573	6,751,610	233,963
Public Works	0	0	0
Health	599,257	585,286	13,971
Human Services	161,115	155,488	5,627
Urban Redevelopment and Housing	0	0	0
Transportation	130,340	114,316	16,024
Other	1,113,097	845,278	267,819
Capital Outlay	0	0	0
<u>Debt Service:</u>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	19,471,947	18,381,726	1,090,221
Excess of Revenues Over (Under) Expenditures	(3,055,876)	3,395,186	6,451,062
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	5,119	5,119
Advances In	0	16,000	16,000
Advances Out	0	(192,146)	(192,146)
Operating Transfers In	0	0	0
Operating Transfers Out	(2,499,625)	(2,499,625)	0
Total Other Financing Sources (Uses)	(2,499,625)	(2,670,652)	(171,027)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,555,501)	724,534	6,280,035
Fund Balances at Beginning of Year	7,422,875	7,422,875	0
Residual Equity Transfers In (Out)	0	9,133	9,133
Unexpended Prior Year Encumbrances	124,288	124,288	0
Fund Balances at End of Year	\$1,991,662	\$8,280,830	\$6,289,168

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$4,872,581	\$5,034,677	\$162,096	\$0	\$0	\$0
0	0	0	0	0	0
1,945,503	2,382,567	437,064	0	0	0
243,000	219,785	(23,215)	0	0	0
870,000	908,983	38,983	0	0	0
155,232	140,600	(14,632)	0	0	0
20,419,907	20,949,162	529,255	0	0	0
2,019	46,986	44,967	96,870	98,652	1,782
4,200	3,811	(389)	0	70,425	70,425
0	0	0	61,200	17,444	(43,756)
29,502	13,895	(15,607)	0	0	0
252,695	285,616	32,921	0	0	0
<u>28,794,639</u>	<u>29,986,082</u>	<u>1,191,443</u>	<u>158,070</u>	<u>186,521</u>	<u>28,451</u>
1,703,845	1,364,790	339,055	0	0	0
594,170	395,674	198,496	0	0	0
1,601,420	1,345,131	256,289	0	0	0
7,290,398	5,387,076	1,903,322	0	0	0
11,450,700	9,975,834	1,474,866	0	0	0
10,414,774	9,846,863	567,911	0	0	0
298,000	284,555	13,445	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	6,656,790	6,506,789	150,001
0	0	0	1,260,129	921,420	338,709
<u>33,353,307</u>	<u>28,599,923</u>	<u>4,753,384</u>	<u>7,916,919</u>	<u>7,428,209</u>	<u>488,710</u>
<u>(4,558,668)</u>	<u>1,386,159</u>	<u>5,944,827</u>	<u>(7,758,849)</u>	<u>(7,241,688)</u>	<u>517,161</u>
0	0	0	5,814,000	5,639,000	(175,000)
0	34,271	34,271	0	0	0
0	209,816	209,816	0	0	0
0	(33,670)	(33,670)	0	0	0
3,688,793	2,910,214	(778,579)	1,967,466	2,219,066	251,600
(1,861,202)	(1,481,202)	380,000	0	0	0
<u>1,827,591</u>	<u>1,639,429</u>	<u>(188,162)</u>	<u>7,781,466</u>	<u>7,858,066</u>	<u>76,600</u>
(2,731,077)	3,025,588	5,756,665	22,617	616,378	593,761
7,558,056	7,558,056	0	137,079	137,079	0
22,080	22,080	0	0	0	0
544,434	544,434	0	0	0	0
<u>\$5,393,493</u>	<u>\$11,150,158</u>	<u>\$5,756,665</u>	<u>\$159,696</u>	<u>\$753,457</u>	<u>\$593,761</u>

(Continued)

Fairfield County, Ohio
 Combined Statement of Revenues, Expenditures, and Changes
 in Fund Balances - Budget and Actual (Budget Basis)
 All Governmental Fund Types and Similar Trust Fund
 For the Year Ended December 31, 1999
 (Continued)

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$0	\$0	\$0
Sales Taxes	0	0	0
Charges for Services	3,000	3,091	91
Licenses and Permits	0	0	0
Permissive Motor Vehicle License Tax	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	3,402,894	1,675,381	(1,727,513)
Special Assessments	0	0	0
Interest	0	0	0
Rent	67,600	63,183	(4,417)
Donations	0	0	0
Other	0	0	0
Total Revenues	3,473,494	1,741,655	(1,731,839)
<u>Expenditures:</u>			
<u>Current:</u>			
<u>General Government:</u>			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Urban Redevelopment and Housing	0	0	0
Transportation	0	0	0
Other	0	0	0
Capital Outlay	6,094,707	2,541,201	3,553,506
<u>Debt Service:</u>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	6,094,707	2,541,201	3,553,506
Excess of Revenues Over (Under) Expenditures	(2,621,213)	(799,546)	1,821,667
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	880,000	880,000	0
Sale of Fixed Assets	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	1,371,202	841,202	(530,000)
Operating Transfers Out	(79,631)	(61,131)	18,500
Total Other Financing Sources (Uses)	2,171,571	1,660,071	(511,500)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(449,642)	860,525	1,310,167
Fund Balances at Beginning of Year	1,356,074	1,356,074	0
Residual Equity Transfers In (Out)	(9,133)	(9,133)	0
Unexpended Prior Year Encumbrances	340,783	340,783	0
Fund Balances at End of Year	\$1,238,082	\$2,548,249	\$1,310,167

See accompanying notes to the general purpose financial statements

Expendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$8,639,870	\$9,887,892	\$1,248,022
0	0	0	6,500,000	8,944,440	2,444,440
0	0	0	3,451,030	4,604,594	1,153,564
0	0	0	256,000	233,242	(22,758)
0	0	0	870,000	908,983	38,983
0	0	0	434,232	488,978	54,746
0	0	0	26,863,426	25,986,734	(876,692)
0	0	0	98,889	145,638	46,749
399	399	0	1,004,599	1,788,455	783,856
0	0	0	253,800	264,180	10,380
0	0	0	29,502	13,895	(15,607)
0	0	0	441,325	424,538	(16,787)
<u>399</u>	<u>399</u>	<u>0</u>	<u>48,842,673</u>	<u>53,691,569</u>	<u>4,848,896</u>
0	0	0	9,270,468	8,530,144	740,324
0	0	0	3,510,112	3,160,068	350,044
0	0	0	8,586,993	8,096,741	490,252
0	0	0	7,290,398	5,387,076	1,903,322
0	0	0	12,049,957	10,561,120	1,488,837
13,152	13,152	0	10,589,041	10,015,503	573,538
0	0	0	298,000	284,555	13,445
0	0	0	130,340	114,316	16,024
0	0	0	1,113,097	845,278	267,819
0	0	0	6,094,707	2,541,201	3,553,506
0	0	0	6,656,790	6,506,789	150,001
0	0	0	1,260,129	921,420	338,709
<u>13,152</u>	<u>13,152</u>	<u>0</u>	<u>66,850,032</u>	<u>56,964,211</u>	<u>9,885,821</u>
<u>(12,753)</u>	<u>(12,753)</u>	<u>0</u>	<u>(18,007,359)</u>	<u>(3,272,642)</u>	<u>14,734,717</u>
0	0	0	6,694,000	6,519,000	(175,000)
0	0	0	0	39,390	39,390
0	0	0	0	225,816	225,816
0	0	0	0	(225,816)	(225,816)
0	0	0	7,027,461	5,970,482	(1,056,979)
0	0	0	(4,440,458)	(4,041,958)	398,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>9,281,003</u>	<u>8,486,914</u>	<u>(794,089)</u>
(12,753)	(12,753)	0	(8,726,356)	5,214,272	13,940,628
30,263	30,263	0	16,504,347	16,504,347	0
(17,510)	(17,510)	0	(4,563)	4,570	9,133
0	0	0	1,009,505	1,009,505	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,782,933</u>	<u>\$22,732,694</u>	<u>\$13,949,761</u>

Fairfield County, Ohio
 Combined Statement of Revenues,
 Expenses, and Changes in Fund Equity
 All Proprietary Fund Types, Similar Trust Fund, and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999 - Primary Government
 For the Year Ended June 30, 1999 - Component Unit

	<u>Proprietary Fund Types</u>	
	<u>Enterprise</u>	<u>Internal Service</u>
<u>Operating Revenues:</u>		
Charges for Services	\$3,657,752	\$2,552,608
Contributions from County	0	0
Interest	0	0
Donations	0	0
Total Operating Revenues	<u>3,657,752</u>	<u>2,552,608</u>
<u>Operating Expenses:</u>		
Personal Services	642,780	0
Fringe Benefits	150,992	0
Contractual Services	1,008,243	446,947
Claims	0	3,407,851
Materials and Supplies	132,075	0
Other Operating Expenses	26,046	0
Depreciation	514,016	0
Amortization	0	0
Total Operating Expenses	<u>2,474,152</u>	<u>3,854,798</u>
Operating Income (Loss)	<u>1,183,600</u>	<u>(1,302,190)</u>
<u>Non-Operating Revenues (Expenses):</u>		
Interest Income	564,137	65,460
Loss on Disposal of Fixed Assets	(582,796)	0
Interest and Fiscal Charges	(750,971)	0
Other Non-Operating Revenues	12,603	0
Other Non-Operating Expenses	0	(731)
Total Non-Operating Revenues (Expenses)	<u>(757,027)</u>	<u>64,729</u>
Net Income (Loss)	<u>426,573</u>	<u>(1,237,461)</u>
Retained Earnings/Fund Balance at Beginning of Year - Restated (Note 3)	5,765,025	1,760,495
Residual Equity Transfer Out	0	0
Retained Earnings/Fund Balance at End of Year	<u>6,191,598</u>	<u>523,034</u>
Contributed Capital at Beginning of Year	15,275,743	0
Contributions During the Year:		
Customers	1,316,579	0
Developers	339,104	0
Contributed Capital at End of Year	<u>16,931,426</u>	<u>0</u>
Total Fund Equity at End of Year	<u>\$23,123,024</u>	<u>\$523,034</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Primary Government Totals (Memorandum Only)	Component Unit Fairfield Industries Incorporated	Reporting Entity Totals (Memorandum Only)
Non-Expendable Trust			
\$0	\$6,210,360	\$354,913	\$6,565,273
0	0	104,444	104,444
43	43	0	43
0	0	7,270	7,270
<u>43</u>	<u>6,210,403</u>	<u>466,627</u>	<u>6,677,030</u>
0	642,780	233,134	875,914
0	150,992	39,997	190,989
0	1,455,190	68,844	1,524,034
0	3,407,851	0	3,407,851
0	132,075	68,774	200,849
0	26,046	8,637	34,683
0	514,016	21,273	535,289
0	0	7,800	7,800
<u>0</u>	<u>6,328,950</u>	<u>448,459</u>	<u>6,777,409</u>
<u>43</u>	<u>(118,547)</u>	<u>18,168</u>	<u>(100,379)</u>
0	629,597	8,578	638,175
0	(582,796)	0	(582,796)
0	(750,971)	0	(750,971)
0	12,603	0	12,603
0	(731)	0	(731)
<u>0</u>	<u>(692,298)</u>	<u>8,578</u>	<u>(683,720)</u>
43	(810,845)	26,746	(784,099)
4,527	7,530,047	314,080	7,844,127
<u>(4,570)</u>	<u>(4,570)</u>	<u>0</u>	<u>(4,570)</u>
<u>0</u>	<u>6,714,632</u>	<u>340,826</u>	<u>7,055,458</u>
0	15,275,743	0	15,275,743
0	1,316,579	0	1,316,579
0	339,104	0	339,104
<u>0</u>	<u>16,931,426</u>	<u>0</u>	<u>16,931,426</u>
<u>\$0</u>	<u>\$23,646,058</u>	<u>\$340,826</u>	<u>\$23,986,884</u>

Fairfield County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Similar Trust Fund, and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999 - Primary Government
 For the Year Ended June 30, 1999 - Component Unit

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Non- Expendable Trust</u>
Increase (Decrease) in <u>Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$3,602,259	\$0	\$0
Cash Received from Customers and Donations	0	0	0
Cash Received from Quasi-External Operating Transactions with Other Funds	0	2,757,251	0
Cash Payments for Employee Services and Benefits	(771,773)	0	0
Cash Payments for Goods and Services	(1,151,544)	(448,495)	0
Cash Payments for Claims	0	(3,101,857)	0
Other Operating Expenses	(26,046)	0	0
Other Non-Operating Revenues	13,333	0	0
Other Non-Operating Expenses	0	(731)	0
Customer Deposits Received	43,000	0	0
Customer Deposits Returned	(42,000)	0	0
 Net Cash Provided by (Used for) Operating Activities	 1,667,229	 (793,832)	 0
 <u>Cash Flows from Noncapital Financing Activities:</u>			
Residual Equity Transfer Out	0	0	(4,570)
 <u>Cash Flows from Capital and Related Financing Activities:</u>			
Tap-In Fees	1,316,579	0	0
Acquisition of Capital Assets	(5,031,407)	0	0
Proceeds from Sale of Notes	7,380,000	0	0
Proceeds from Sale of Bonds	7,805,000	0	0
Principal Paid on Notes Payable	(5,480,000)	0	0
Principal Paid on EPA Refunding Loan	(140,789)	0	0
Principal Paid on General Obligation Bonds	(135,000)	0	0
Interest Paid on Notes Payable	(222,151)	0	0
Interest Paid on EPA Refunding Loan	(95,444)	0	0
Interest Paid on General Obligation Bonds	(370,967)	0	0
 Net Cash Provided by (Used for) Capital and Related Financing Activities	 5,025,821	 0	 0
 <u>Cash Flows from Investing Activities:</u>			
Interest	427,969	84,346	43
 Net Cash Provided by Investing Activities	 427,969	 84,346	 43
 Net Increase (Decrease) in Cash and Cash Equivalents	 7,121,019	 (709,486)	 (4,527)
 Cash and Cash Equivalents Beginning of Year	 7,116,270	 2,020,022	 4,527
 Cash and Cash Equivalents End of Year	 <u>\$14,237,289</u>	 <u>\$1,310,536</u>	 <u>\$0</u>

Primary Government Totals (Memorandum Only)	Component Unit Fairfield Industries Incorporated	Reporting Entity Totals (Memorandum Only)
\$3,602,259	\$0	\$3,602,259
0	360,142	360,142
2,757,251	0	2,757,251
(771,773)	(212,243)	(984,016)
(1,600,039)	(95,740)	(1,695,779)
(3,101,857)	0	(3,101,857)
(26,046)	(8,637)	(34,683)
13,333	0	13,333
(731)	0	(731)
43,000	0	43,000
(42,000)	0	(42,000)
<u>873,397</u>	<u>43,522</u>	<u>916,919</u>
<u>(4,570)</u>	<u>0</u>	<u>(4,570)</u>
1,316,579	0	1,316,579
(5,031,407)	(57,278)	(5,088,685)
7,380,000	0	7,380,000
7,805,000	0	7,805,000
(5,480,000)	0	(5,480,000)
(140,789)	0	(140,789)
(135,000)	0	(135,000)
(222,151)	0	(222,151)
(95,444)	0	(95,444)
(370,967)	0	(370,967)
<u>5,025,821</u>	<u>(57,278)</u>	<u>4,968,543</u>
<u>512,358</u>	<u>8,578</u>	<u>520,936</u>
<u>512,358</u>	<u>8,578</u>	<u>520,936</u>
6,407,006	(5,178)	6,401,828
<u>9,140,819</u>	<u>215,635</u>	<u>9,356,454</u>
<u>\$15,547,825</u>	<u>\$210,457</u>	<u>\$15,758,282</u>

(Continued)

Fairfield County, Ohio
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Similar Trust Fund, and
 Discretely Presented Component Unit
 For the Year Ended December 31, 1999 - Primary Government
 For the Year Ended June 30, 1999 - Component Unit
 (Continued)

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Non- Expendable Trust</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income (Loss)	\$1,183,600	(\$1,302,190)	\$43
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Interest	0	0	(43)
Other Non-Operating Revenues	13,333	0	0
Other Non-Operating Expenses	0	(731)	0
Depreciation Expense	514,016	0	0
Amortization Expense	0	0	0
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(50,417)	0	0
Increase in Intergovernmental Receivable	(223)	0	0
Increase in Due from Other Funds	(4,853)	0	0
(Increase) Decrease in Inventory	(2,665)	0	0
(Increase) Decrease in Prepays	503	0	0
Decrease in Accounts Payable	(984)	(1,548)	0
Decrease in Contracts Payable	(10,996)	0	0
Increase (Decrease) in Accrued Wages and Benefits	5,201	0	0
Increase in Compensated Absences Payable	24,875	0	0
Increase in Due to Other Funds	66	0	0
Decrease in Intergovernmental Payables	(5,227)	0	0
Increase in Deferred Revenue	0	204,643	0
Increase in Claims Payable	0	305,994	0
Increase in Customer Deposits	1,000	0	0
Net Cash Provided by (Used for) Operating Activities	<u>\$1,667,229</u>	<u>(\$793,832)</u>	<u>\$0</u>

Noncash Capital Financing Activities:

Bond proceeds were received net of the issuance costs of \$97,500 each for water and sewer funds, for a total of \$195,000.

Developers contributed \$185,957 and \$153,147 in the form of sewer lines and water lines, respectively, during 1999.

Cash and Cash Equivalents - All Fiduciary Funds	\$7,040,522
Cash and Cash Equivalents - Agency Funds and Expendable Trust Fund	<u>(7,040,522)</u>
Cash and Cash Equivalents - Non-Expendable Trust Fund	<u>\$0</u>

See accompanying notes to the general purpose financial statements

Primary Government Totals (Memorandum Only)	Component Unit <hr/> Fairfield Industries Incorporated	Reporting Entity Totals (Memorandum Only)
(\$118,547)	\$18,168	(\$100,379)
(43)	0	(43)
13,333	0	13,333
(731)	0	(731)
514,016	21,273	535,289
0	7,800	7,800
(50,417)	(2,002)	(52,419)
(223)	0	(223)
(4,853)	0	(4,853)
(2,665)	1,191	(1,474)
503	(635)	(132)
(2,532)	(1,651)	(4,183)
(10,996)	0	(10,996)
5,201	(207)	4,994
24,875	0	24,875
66	0	66
(5,227)	(415)	(5,642)
204,643	0	204,643
305,994	0	305,994
1,000	0	1,000
<hr/> <u>\$873,397</u>	<hr/> <u>\$43,522</u>	<hr/> <u>\$916,919</u>

Fairfield County, Ohio
 Combined Statement of Revenues, Expenses, and Changes in
 Fund Equity - Budget and Actual (Budget Basis)
 All Proprietary Fund Types and Similar Trust Fund
 For the Year Ended December 31, 1999

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$2,703,762	\$3,558,294	\$854,532
Tap-In Fees	600,010	1,316,579	716,569
Penalties	30,000	56,346	26,346
Deposits	67,500	43,000	(24,500)
Proceeds of Notes	3,400,000	2,300,000	(1,100,000)
Proceeds of Bonds	8,000,000	7,805,000	(195,000)
Other Non-Operating Revenues	13,438	13,333	(105)
Interest	0	352,759	352,759
	14,814,710	15,445,311	630,601
<u>Expenses:</u>			
Personal Services	741,222	612,704	128,518
Fringe Benefits	268,245	159,069	109,176
Contractual Services	1,608,301	1,308,389	299,912
Claims	0	0	0
Materials and Supplies	207,000	144,219	62,781
Deposits	67,500	38,500	29,000
Other Operating Expenses	115,816	26,046	89,770
Other Non-Operating Expenses	0	0	0
Capital Outlay	12,446,051	7,212,534	5,233,517
	15,454,135	9,501,461	5,952,674
Excess of Revenues Over (Under) Expenses	(639,425)	5,943,850	6,583,275
Operating Transfers In	235,000	0	(235,000)
Operating Transfers Out	(2,264,512)	(1,928,524)	335,988
Excess of Revenues Over (Under) Expenses and Operating Transfers	(2,668,937)	4,015,326	6,684,263
Fund Equity at Beginning of Year	5,945,554	5,945,554	0
Residual Equity Transfer Out	0	0	0
Unexpended Prior Year Encumbrances	42,255	42,255	0
Fund Equity at End of Year	\$3,318,872	\$10,003,135	\$6,684,263

Internal Service Fund			Non-Expendable Trust Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,561,378	\$2,757,251	\$195,873	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
78,756	84,346	5,590	43	43	0
<u>2,640,134</u>	<u>2,841,597</u>	<u>201,463</u>	<u>43</u>	<u>43</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
506,003	450,320	55,683	0	0	0
3,425,000	3,101,857	323,143	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,900	731	1,169	0	0	0
0	0	0	0	0	0
<u>3,932,903</u>	<u>3,552,908</u>	<u>379,995</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,292,769)	(711,311)	581,458	43	43	0
0	0	0	0	0	0
0	0	0	0	0	0
(1,292,769)	(711,311)	581,458	43	43	0
1,960,022	1,960,022	0	4,527	4,527	0
0	0	0	(4,570)	(4,570)	0
1,825	1,825	0	0	0	0
<u>\$669,078</u>	<u>\$1,250,536</u>	<u>\$581,458</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(Continued)

Fairfield County, Ohio
 Combined Statement of Revenues, Expenses, and Changes in
 Fund Equity - Budget and Actual (Budget Basis)
 All Proprietary Fund Types and Similar Trust Fund
 For the Year Ended December 31, 1999
 (Continued)

	Totals (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$5,265,140	\$6,315,545	\$1,050,405
Tap-In Fees	600,010	1,316,579	716,569
Penalties	30,000	56,346	26,346
Deposits	67,500	43,000	(24,500)
Proceeds of Notes	3,400,000	2,300,000	(1,100,000)
Proceeds of Bonds	8,000,000	7,805,000	(195,000)
Other Non-Operating Revenues	13,438	13,333	(105)
Interest	78,799	437,148	358,349
Total Revenues	17,454,887	18,286,951	832,064
<u>Expenses:</u>			
Personal Services	741,222	612,704	128,518
Fringe Benefits	268,245	159,069	109,176
Contractual Services	2,114,304	1,758,709	355,595
Claims	3,425,000	3,101,857	323,143
Materials and Supplies	207,000	144,219	62,781
Deposits	67,500	38,500	29,000
Other Operating Expenses	115,816	26,046	89,770
Other Non-Operating Expenses	1,900	731	1,169
Capital Outlay	12,446,051	7,212,534	5,233,517
Total Expenses	19,387,038	13,054,369	6,332,669
Excess of Revenues Over (Under) Expenses	(1,932,151)	5,232,582	7,164,733
Operating Transfers In	235,000	0	(235,000)
Operating Transfers Out	(2,264,512)	(1,928,524)	335,988
Excess of Revenues Over (Under) Expenses and Operating Transfers	(3,961,663)	3,304,058	7,265,721
Fund Equity at Beginning of Year	7,910,103	7,910,103	0
Residual Equity Transfer Out	(4,570)	(4,570)	0
Unexpended Prior Year Encumbrances	44,080	44,080	0
Fund Equity at End of Year	\$3,987,950	\$11,253,671	\$7,265,721

See accompanying notes to the general purpose financial statements

**NOTES TO THE
GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION

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

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

A. Reporting Entity:

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

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

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

Discretely Presented Component Units The component unit column in the Combined Financial Statements identifies the financial data of the County's Component Units, Fairfield Industries, Inc. and Fairfield County Transportation Improvement District. They are reported separately to emphasize that they are legally separate from the County.

Fairfield Industries, Inc. Fairfield Industries, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. Fairfield Industries, Inc., under a contractual agreement with the Fairfield County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Fairfield County. Based on the significant services and resources provided by the County to Fairfield Industries, Inc. and their sole purpose of providing assistance to the retarded and handicapped adults of Fairfield County, Fairfield Industries, Inc. is reflected as a component unit of Fairfield County. Fairfield Industries, Inc. operates on a fiscal year ending June 30. The financial statements of Fairfield Industries, Inc. were prepared in accordance with Governmental Accounting Standards Board Statement (GASB) 29. The operating statement of Fairfield Industries, Inc. is presented at the object level. Fairfield Industries, Inc. 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, Inc. 219 North Columbus Street, Lancaster, Ohio 43130.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)

Fairfield County Transportation Improvement District 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 preservation of jobs. The Transportation Improvement District generates revenues from public and private contributions. For 1999, the revenues consisted of a contribution from Fairfield County in the amount of \$50,000 and interest earnings. The Transportation Improvement District has agreed that as outside revenues are received in the future the County's contribution may be repaid. Financial information can be obtained from the Fairfield County Transportation Improvement District at 407 East Main Street, Lancaster, Ohio 43130.

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 General Health District is governed by a five member board of health which oversees the operation of the health district 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.

The following potential component units have been excluded from the County's financial statements:

Fairfield County Educational Service Center

Fairfield County Law Library

Pickerington Senior Citizens Center

The County is associated with certain organizations which are defined as Jointly Governed Organizations, Related Organizations, Joint Ventures, or Pools. These organizations are presented in Note 21, Note 22, and Note 23 to the General Purpose Financial Statements. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District

Fairfield County Multi-System Youth Committee

Fairfield County Regional Planning Commission

Fairfield County Visitors and Convention Bureau

Mid Eastern Ohio Regional Council (MEORC)

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)

Fairfield County Family, Adult and Children First Council
Lancaster-Fairfield Community Action Agency
Private Industry Council
Teenage Pregnancy Program Board
Fairfield County Children's Trust Board
Fairfield County District Library
Fairfield County Historical Parks Commission
Fairfield Metropolitan Housing Authority
County Risk Sharing Authority, Inc. (CORSA)
County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The Fairfield County Regional Planning Commission, Fairfield County Family, Adult and Children First Council, and the Fairfield County Historical Parks Commission are presented as agency funds of the County because the County Auditor is the fiscal agent for these organizations.

B. Fund Accounting:

The County uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary, and fiduciary.

Governmental Fund Types:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and the non-expendable trust fund) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund This fund is used to account for all financial resources of the County 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.

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)

Special Revenue Funds These funds are used to account for the proceeds of specific revenue sources (other than the expendable trust fund or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Funds These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligations principal, interest, and related costs and special assessment long-term obligations principal, interest, and related costs.

Capital Projects Funds These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and the non-expendable trust fund).

Proprietary Fund Types:

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Fund This fund is used to account for operations that are financed on a cost-reimbursement basis for goods or services provided by one department to other departments within the County.

Fiduciary Fund Types:

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Fund This fund is accounted for in essentially the same manner as governmental funds.

Non-Expendable Trust Fund This fund is accounted for in essentially the same manner as proprietary funds; the principal of the trust must be preserved intact.

Agency Funds These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

NOTE 1 - REPORTING ENTITY AND BASIS OF PRESENTATION (continued)

General Fixed Assets Account Group The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to Generally Accepted Accounting Principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources. The County applies Financial Accounting Standards Board statements and interpretations issued prior to November 30, 1989, to proprietary activities provided they do not conflict with Governmental Accounting Standards Board statements and interpretations. Information in the Notes to the General Purpose Financial Statements relates in general to the Primary Government. Information related to the operation of Fairfield Industries, Inc. and Transportation Improvement District (Component Units) are specifically identified.

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 could differ from those estimates.

A. Measurement Focus and Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds and the non-expendable trust fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental, expendable trust, and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), hotel/motel lodge tax, federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its Combined Balance Sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the Combined Balance Sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 1999 operations, have also been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred.

Principal and interest on general and special assessment long-term obligations are recorded as fund liabilities when due, and costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The Transportation Improvement District accounts for its operations on a modified accrual basis similar to the governmental funds of the County.

The proprietary funds and non-expendable trust fund are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenue at year end. Fairfield Industries, Inc. accounts for its operations on a full accrual basis similar to the proprietary funds of the County.

B. Budgetary Process:

The budgetary process is prescribed by provisions of the Revised Code and entails the preparation of budgetary documents within an established timetable. 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 certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, legally are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

The Economic Development Assistance Grant Special Revenue Fund and the segregated bank account included in the Community Development Block Grant Special Revenue Fund are not required to be budgeted; therefore, the budgetary schedules do not include the Economic Development Assistance Grant Special Revenue Fund and the segregated bank account included in the Community Development Block Grant Special Revenue Fund.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Cops in Shops Program Special Revenue Fund and the Federal Funds - Airport Capital Projects Fund were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. Budgetary information for Fairfield Industries, Inc. (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. The Transportation Improvement District (Component Unit) was not required to follow Ohio Revised Code guidelines for budgeting; therefore, no budgetary statements are presented.

Tax Budget:

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid. The County had advances in and advances out for the General Fund and Special Revenue Funds.

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources:

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs either to be increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, program, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Encumbrances:

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the Non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Revised Code prohibits expenditures plus encumbrances from exceeding appropriations.

On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the Notes to the Financial Statements for proprietary funds.

Lapsing of Appropriations:

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

Budgetary Basis of Accounting:

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of Generally Accepted Accounting Principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts and disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis), All Governmental Fund Types and Similar Trust Fund and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budget Basis), All Proprietary Fund Types and Similar Trust 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 that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses 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/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the Notes for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
6. Principal and interest payments on debt obligations are reported in debt service funds on the operating statements (budget basis) rather than in the funds receiving those proceeds or responsible for making the debt payments (GAAP basis).

C. Cash and Cash Equivalents:

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

During 1999, investments were limited to STAR Ohio, repurchase agreements, nonparticipating certificates of deposit, treasury notes, federal agency securities, and money market mutual funds.

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$1,705,006, which includes \$1,287,237 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 in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. 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 payables, collectibility.

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

E. Inventory of Supplies:

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Inventory of Fairfield Industries, Inc. is stated at the lower of cost or market on a first-in, first-out basis for inventory purchased, and at the lower of an estimated purchase cost or market on a first-in, first-out basis for donated inventory.

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded 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.

G. Interfund Assets and Liabilities:

Amounts owed to a particular fund by another fund for goods or services rendered are classified as "Due from Other Funds/Due to Other Funds." The agency funds receive all tax collections (including the County's portion) within the County and then distributes them to the political subdivisions. Therefore, receivables for the County's portion of property taxes, special assessments, and outstanding court costs were reported as Due from Other Funds in the governmental fund types. Their corresponding payables were reported as Due to Other Funds in the agency funds.

H. Restricted Assets:

Certain resources set aside for the repayment of enterprise fund revenue bonds are classified as restricted assets on the balance sheet because this represents money with the fiscal agent for the next revenue bond payment.

Other resources set aside for the enterprise funds are for the repayment of sewer deposits.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property, Plant, Equipment, Depreciation, and Amortization:

1. General Fixed Assets Account Group

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the General Fixed Assets Account Group at historical cost or estimated historical cost. Assets in the General Fixed Assets Account Group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the General Fixed Assets Account Group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

2. Enterprise Fund Fixed Assets

Property, plant, and equipment reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year.

Depreciation in the proprietary fund types and in Fairfield Industries, Inc. has been provided on a straight-line basis over the following estimated useful lives:

<u>Description</u>	Primary Government <u>Estimated Lives</u>	Component Unit <u>Estimated Lives</u>
Infrastructure	50 years	N/A
Buildings	30 years	N/A
Land Improvements	5 years	5 years
Office Furniture	10 years	5 - 12 years
Machinery and Radio Equipment	10 years	5 - 12 years
Construction Equipment	8 years	5 - 12 years
Computer and Automotive Equipment	5 years	5 - 12 years

3. Valuation

County fixed asset values initially were determined at December 31, 1988, assigning original acquisition costs when such information was available. In cases when original costs were not practicably determinable, estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated.

The Fairfield Industries, Inc. fixed asset values were determined at original acquisition costs when purchased.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Amortization

Fairfield Industries, Inc. is amortizing the cost of a franchise purchase for remanufacturing, refilling and servicing of cartridge based laser copiers and similar products.

J. Compensated Absences:

Vacation benefits and compensation time are accrued 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.

Sick leave benefits are accrued 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 fiscal year end, taking into consideration any limits specified in the County's termination policy. The County records a liability for accumulated unused sick leave for all employees of the following departments after one year of service: Treasurer, Board of Elections, Mental Health and Recovery Services Board, Water, Sewer, Prosecuting Attorney, Coroner, and Auditor. The other departments record a liability for accumulated unused sick leave with the following criteria: after three years of service for the Sheriff and Human Services, after twenty years of service for Mental Retardation and Developmental Disabilities, and after five years of service for the remaining departments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Intergovernmental Revenues:

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis and shared revenues, are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

L. Accrued and Long-Term Obligations:

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless whether they will be liquidated with current resources. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions are reported as a liability in the General Long-Term Obligations Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the General Long-Term Obligations Account Group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Under Ohio Law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally Accepted Accounting Principles require the allocation of the debt liability among the appropriate funds and the General Long-Term Obligations Account Group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, a portion of the County's Debt Service Fund has been split among the appropriate funds and General Long-Term Obligations Account Group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

M. Bond Premiums and Discounts:

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

N. Contributed Capital:

Contributed capital represents resources from private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the waste water system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Because the County had not prepared financial statements in accordance with Generally Accepted Accounting Principles prior to 1989, the exact amount of contributed capital at December 31, 1988, pertaining to years prior to 1988 could not be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

O. Reserves of Fund Equity:

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, inventory, unclaimed monies, and loans. By law, unclaimed monies are not available for appropriation until five years have elapsed.

P. Interfund Transactions:

During the course of normal operations the County had numerous transactions between funds. The most significant include operating transfers and reimbursements.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Unamortized Issuance Costs:

Issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Issuance costs are recorded as "Deferred Charges" on the Combined Balance Sheet.

R. Total Columns on General Purpose Financial Statements:

Total Columns on the General Purpose Financial Statements are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with Generally Accepted Accounting Principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

When the title of a statement indicates a Component Unit is included, two total columns are provided. The first, captioned "Primary Government" indicates that only those activities that comprise the County's legal entity have been included. The second is captioned "Reporting Entity" and includes the activity and operations of the County's legally separate discretely presented Component Units (see Note 1). The total column of statements which do not include a Component Unit have no additional caption.

S. Estimates:

The preparation of the 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.

NOTE 3 - PRIOR PERIOD ADJUSTMENTS

In prior years, fixed assets were overstated in the enterprise funds. The change had the following effect on net income as previously reported for the year ended December 31, 1998:

	Enterprise
Amount as previously reported	\$445,223
Overstatement of Depreciation Expense	13,759
Restated Amount for the year ended December 31, 1998	\$458,982

The fixed asset overstatement had the following effect on retained earnings as it was previously reported as of December 31, 1998.

	Enterprise
Balance as previously reported	\$6,058,807
Overstatement of Fixed Assets	(293,782)
Restated Balance as of January 1, 1999	\$5,765,025

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 4 - RECONCILIATION OF OPERATIONS FROM BUDGET BASIS TO 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:

	Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses Governmental Funds Types, Similar Trust Fund and Component Unit					
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	Fairfield County Transportation Improvement District
GAAP Basis	\$1,807,728	\$4,466,005	(\$14,311)	(\$1,077,855)	(\$12,753)	\$2,862
Net Adjustment for Revenue Accruals	(185,520)	(714,676)	65,389	1,118	0	0
Note Proceeds	0	0	5,639,000	880,000	0	0
Adjustment for Segregated Accounts	8,991	(13,594)	0	0	0	0
Adjustment for Unreported Cash	48,863	(20,774)	0	0	0	0
Adjustment for Revolving Loans	0	31,276	0	0	0	0
Advances In	16,000	209,816	0	0	0	0
Transfers In	0	0	1,989,655	0	0	0
Net Adjustment for Expenditure Accruals	(132,176)	(415,547)	0	294,090	0	0
Disbursements against Prior Year Encumbrances	910,637	2,073,470	0	1,749,862	0	0
Prepaid Items	72,917	128,850	0	(364)	0	0
Debt Principal Retirement	0	0	(6,350,789)	0	0	0
Interest and Fiscal Charges	0	0	(712,566)	39,580	0	0
Advances Out	(192,146)	(33,670)	0	0	0	0
Transfers Out	0	0	0	(61,131)	0	0
Adjustment for Non-Budgeted Funds	0	(47,674)	0	0	0	(2,862)
Encumbrances	(1,630,760)	(2,637,894)	0	(964,775)	0	0
Budget Basis	\$724,534	\$3,025,588	\$616,378	\$860,525	(\$12,753)	\$0

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 4 - RECONCILIATION OF OPERATIONS FROM BUDGET BASIS TO GAAP BASIS (continued)

	Net Income Excess of Revenues Over (Under) Expenses and Operating Transfers Proprietary Fund Types, Similar Trust Fund and Component Unit			
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Non-Expendable Trust</u>	<u>Fairfield Industries Incorporated</u>
GAAP Basis	\$426,573	(\$1,237,461)	\$43	\$26,746
Net Adjustment for Revenue Accruals	(354,313)	223,529	0	0
Adjustment for Segregated Accounts	100,553	0	0	0
Utility Deposits	1,000	0	0	0
Note Proceeds	2,300,000	0	0	0
Bond Proceeds	7,805,000	0	0	0
Contributed Capital	1,316,579	0	0	0
Net Adjustment for Expense Accruals	107,837	304,446	0	0
Disbursements against Prior Year Encumbrances	636,614	58,175	0	0
Depreciation	514,016	0	0	0
Prepaid Items	(503)	0	0	0
Interest and Fiscal Charges	750,971	0	0	0
Capital Outlay	(5,031,407)	0	0	0
Loss on Disposal of Fixed Assets	582,796	0	0	0
Transfers Out	(1,928,524)	0	0	0
Excess of Net Income for Non-Budgeted Fund	0	0	0	(26,746)
Encumbrances	<u>(3,211,866)</u>	<u>(60,000)</u>	<u>0</u>	<u>0</u>
Budget Basis	<u>\$4,015,326</u>	<u>(\$711,311)</u>	<u>\$43</u>	<u>\$0</u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 5 - ACCOUNTABILITY

Fund Deficits:

The following funds had a deficit fund balance as of December 31, 1999:

	<u>Deficit Fund Balance</u>
<u>Special Revenue Funds:</u>	
Bateson Beach	(\$254)
 <u>Capital Projects Fund:</u>	
Airport Hangar Construction	(1,225,544)

The deficit in the Bateson Beach Special Revenue Fund are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit in the Airport Hangar Construction Capital Projects Fund is the result of the issuance of notes to finance the project and the recognition of payables in accordance with Generally Accepted Accounting Principles. Once the notes are retired, the deficits will be eliminated.

NOTE 6 - DEPOSITS AND INVESTMENTS

A. Primary Government:

Moneys held by the County are classified by State Statute into two categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Active moneys 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, 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 moneys deposited with the institution.

Moneys held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit 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 division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division 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 exchange either securities described in division (1) or (2) of this section or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$717,533 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents."

Cash with Fiscal Agents At year end, the County had \$22,579 in cash with fiscal agents which is included on the balance sheet of the County as "cash and cash equivalents with fiscal agents." Of the \$22,579, \$19,572 was included in the Community Corrections Special Revenue Fund which was held by the City of Lancaster, fiscal agent, in a pooled account of the City's monies and therefore cannot be classified by risk under GASB Statement 3. To obtain information about the City of Lancaster, write to City of Lancaster 104 East Main Street, Lancaster, Ohio 43130. The remaining \$3,007 was included in the Self-Funded Health Insurance Internal Service Fund which was held by Managed Care of America, Inc in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 3. To obtain information about Managed Care of America Inc., write to Managed Care of America, Inc. 5900 Roche Drive, Columbus, Ohio 43229.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Deposits At year end the carrying amount of the County's deposits was \$2,657,997 and the bank balance was \$3,760,349. Of the bank balance:

1. \$1,111,510 was covered by federal depository insurance; and
2. \$2,648,839 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.

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 2	Category 3	Carrying Value	Fair Value
STAR Ohio	\$0	\$0	\$7,217,057	\$7,217,057
U.S. Treasury Notes	6,948,750	0	6,948,750	6,948,750
Federal Home Loan Bank Notes	7,442,436	0	7,442,436	7,442,436
Federal Farm Credit Bank Notes	1,988,260	0	1,988,260	1,988,260
Federal National Mortgage Association Notes	13,805,217	0	13,805,217	13,805,217
Federal Home Loan Mortgage Corporation Notes	4,963,359	0	4,963,359	4,963,359
Money Market Mutual Funds	0	0	87,206	87,206
Repurchase Agreement	0	4,644,430	4,644,430	4,645,090
Total	<u>\$35,148,022</u>	<u>\$4,644,430</u>	<u>\$47,096,715</u>	<u>\$47,097,375</u>

The federal agency securities have maturities ranging from January 2000 to November 2001. The treasury notes have maturities ranging from February 2000 to May 2001.

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 6 - DEPOSITS AND INVESTMENTS (continued)

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9	\$50,494,824	\$0
Undeposited Cash	(717,533)	0
Cash with Fiscal Agents	(22,579)	0
Investments:		
Star Ohio	(7,217,057)	7,217,057
U.S. Treasury Notes	(6,948,750)	6,948,750
Federal Home Loan Bank Notes	(7,442,436)	7,442,436
Federal Farm Credit Bank Notes	(1,988,260)	1,988,260
Federal National Mortgage Association Notes	(13,805,217)	13,805,217
Federal Home Loan Mortgage Corporation Notes	(4,963,359)	4,963,359
Money Market		
Mutual Funds	(87,206)	87,206
Repurchase Agreement	<u>(4,644,430)</u>	<u>4,644,430</u>
GASB Statement 3	<u>\$2,657,997</u>	<u>\$47,096,715</u>

B. Component Units:

At year end, the Fairfield Industries, Inc. had cash on hand of \$50 and the carrying amount of deposits was \$210,407 and the bank balance was \$214,808. The entire bank balance was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

At year end, the Transportation Improvement District's carrying amount of deposits was \$35,016 and the bank balance was \$35,016. The entire balance was covered by federal depository insurance.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999, on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$7.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 7 - PROPERTY TAXES (continued)

Real Property	\$1,699,225,800
Public Utility Personal Property	105,671,740
Tangible Personal Property	<u>134,346,667</u>
 Total Assessed Value	 <u>\$1,939,244,207</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable September 20.

The County treasurer collects property taxes on behalf of all taxing districts in the County. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

NOTE 8 - PERMISSIVE SALES AND USE 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. An additional one-fourth of one percent tax was approved by the voters of the County in 1995. 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 State Auditor 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 State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Sales tax revenues that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 1999 amounted to \$9,043,396.

NOTE 9 - RECEIVABLES

A. Primary Government:

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$461,229 and \$121,522 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. All receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 9 - RECEIVABLES (continued)

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<u>General Fund:</u>	
Election Expenses	\$125,119
Indigent Fee Reimbursement	45,648
Municipal Court Fines	15,840
Security Services	6,065
House Bill 408 Reimbursement	1,808
Wage Reimbursement	1,506
 Total General Fund	 195,986
<u>Special Revenue Funds:</u>	
Mental Health Title XIX	352,215
MR/DD Title XIX	171,771
Community Development Block Grant	162,500
Motor Vehicle License Tax	147,912
Public Assistance Advancement	133,018
Mental Health Per Capita	128,136
State Child Protection	111,016
Children Services 2820 Reimbursement	75,444
Reclaim Ohio Grant	69,557
Gas Tax	68,440
Children Services IV-E Waiver	61,934
Adult Community Based Corrections	39,548
Drug Abuse Resistance Education	35,807
MR/DD Title XX Subsidy	27,129
Select Traffic Enforcement Program	19,858
Cops Universal Grant	19,261
Engineering Services	19,183
Community Corrections	18,243
State Victims Assistance Act	17,469
Litter Control Grant	12,486
MR/DD Instructor Assistance and Transportation	9,575
MR/DD Rehabilitative Services Commission	6,110
Unemployment Reimbursement	6,032
Overload Fines	5,007
Civil Defense Grant	4,338
Private Industry Council	3,268
State Uniform Fines	2,875
Adopt Ohio	2,776
Emergency Planning Training Grant	1,469
School Lunch Program	853
Social Security	821
Enforcement and Education Fines	110
Municipal Court Dog Fines	75
 Total Special Revenue Funds	 1,734,236
<u>Enterprise:</u>	
Sewer Services	\$223

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 9 - RECEIVABLES (continued)

<u>Agency Funds:</u>	
Library and Local Government Assistance	\$326,483
Local Government	341,413
Local Government Revenue Assistance	74,024
Motor Vehicle License Tax	36,066
Gasoline Proceeds	31,107
Permissive Sales Tax Levies	30,938
Park and Recreation Fines	<u>75</u>
 Total Agency Funds	 <u>840,106</u>
 Grand Total	 <u><u>\$2,770,551</u></u>

B. Component Unit:

Fairfield Industries, Inc. uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible; therefore, no allowance for doubtful accounts has been recorded.

NOTE 10 - FIXED ASSETS

A summary of the enterprise funds' and Fairfield Industries, Inc. fixed assets at December 31, 1999, follows:

	Primary Government	Fairfield Industries, Inc. (Component Unit)
Land	\$1,031,738	\$0
Buildings	1,501,676	37,014
Improvements other than Buildings	22,944,348	0
Equipment and Furniture	352,565	336,879
Vehicles	289,588	0
Construction in Progress	<u>9,057,381</u>	<u>0</u>
Total	35,177,296	373,893
 Less Accumulated Depreciation	 <u>(5,123,356)</u>	 <u>(274,527)</u>
 Net Fixed Assets	 <u><u>\$30,053,940</u></u>	 <u><u>\$99,366</u></u>

A summary of the changes in general fixed assets during 1999 follows:

	Balance January 1, 1999	Additions	Reductions	Balance December 31, 1999
Land	\$1,695,593	\$0	\$0	\$1,695,593
Buildings	12,824,372	728,864	0	13,553,236
Improvements other than Buildings	1,638,672	15,032	0	1,653,704
Machinery and Equipment	4,196,818	519,708	32,837	4,683,689
Furniture/Fixtures	359,625	37,982	3,400	394,207
Vehicles	4,094,967	615,400	171,136	4,539,231
Construction in Progress	<u>215,523</u>	<u>1,910,280</u>	<u>0</u>	<u>2,125,803</u>
Total	<u><u>\$25,025,570</u></u>	<u><u>\$3,827,266</u></u>	<u><u>\$207,373</u></u>	<u><u>\$28,645,463</u></u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 11 - RISK MANAGEMENT

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

The CORSA program has a \$2,500 deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$200,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for employee benefit liability, \$3,000,000 in excess liability, \$1,000,000 for law enforcement professional liability, \$1,000,000 for public official's error and omission liability, \$1,000,000 for automobile liability, and \$250,000 for uninsured motorists liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$68,608,883, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses, \$1,429,538 for contractor's equipment, \$1,662,367 for miscellaneous equipment, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

All insurance is held with CORSA, with the exceptions of workers' compensation, health insurance, and life insurance. 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.

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 23) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. For Fairfield County, a savings of approximately \$43,153 was realized on the annual premium cost. Participation in the Plan is limited to Counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan 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 Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 11 - RISK MANAGEMENT (continued)

The County has established a limited risk health insurance program which also includes dental and vision insurance for employees. Premiums are paid into the Self-Funded Health Insurance Internal Service Fund by other funds which are available to pay claims, claim reserves, and administrative costs. The Self-Funded Health Insurance Internal Service Fund makes monthly payments directly to the third party administrator, Managed Care of America, Inc. Managed Care of America, Inc. services all claims submitted to the County by employees. An excess coverage insurance policy covers individual claims in excess of \$50,000 and aggregate claims in excess of \$2,603,766 per year. A liability for unpaid claims costs of \$598,060 has been accrued based on an estimate by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience. Changes in the fund's claims liability in 1998 and 1999 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1998	\$497,693	\$1,797,081	\$2,002,708	\$292,066
1999	292,066	3,407,851	3,101,857	598,060

The County pays all elected official bonds by State statute.

NOTE 12 - RETIREMENT PLANS

A. Public Employees Retirement System:

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,861,703, \$1,763,648, and \$1,504,481, respectively. The full amount has been contributed for 1998 and 1997. 72 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

NOTE 12 - RETIREMENT PLANS (continued)

B. State Teachers Retirement System:

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$40,118, \$62,390, and \$83,471, respectively. The full amount has been contributed for 1998 and 1997. 77 percent has been contributed for 1999 with the remainder being reported as a fund liability.

NOTE 13 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System:

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$788,602.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

NOTE 13 - POSTEMPLOYMENT BENEFITS (continued)

B. State Teachers Retirement System:

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds is included in the employer contribution rate, currently 14 percent of covered payroll. For 1999, the board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$53,491 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2.783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

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

B. Other Benefits:

The County provides life insurance and accidental death and dismemberment insurance to most employees through various life insurance companies.

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for vehicles, a house with acreage, and various equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the General Purpose Financial Statements for the governmental funds. The items acquired by lease have been capitalized in the General Fixed Assets Account Group in the amount of \$461,358, 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 General Long-Term Obligations Account Group. Principal payments in 1999 totaled \$198,019.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE (continued)

Future minimum lease payments through 2004 are as follows:

<u>Year</u>	<u>Amount</u>
2000	\$132,230
2001	55,924
2002	3,836
2003	3,300
2004	<u>3,301</u>
 Total	 198,591
Less: Amount Representing Interest	<u>(15,023)</u>
 Present Value of Net Minimum Lease Payments	 <u>\$183,568</u>

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 1999, the County had contractual purchase commitments for thirty-one projects. The amount for each project is as follows:

<u>Projects</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/99</u>	<u>Amounts Remaining on Contracts</u>
Hall of Justice Remodeling	General	\$195,200	\$41,500	\$153,700
Courthouse Improvements	General	6,000	3,000	3,000
Dog Shelter Design	General	2,000	539	1,461
Facilities Planning	General	79,500	71,200	8,300
Airport T-Hanger Project	General	27,000	26,115	885
Rock Mill Road Improvements	Motor Vehicle	246,898	23,507	223,391
Collins Road Grade Crossing	Motor Vehicle	50,725	0	50,725
Road Inspections	Motor Vehicle	52,068	24,689	27,379
Culvert Improvements	Motor Vehicle	24,950	19,270	5,680
Harmon Road Improvements	Motor Vehicle	37,100	18,030	19,070
Technical Support	Delinquent Real Estate Assessment	117,600	37,200	80,400
Juniper Road Work	Bridges, Culverts and County Road Levy	\$16,333	\$6,479	\$9,854

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 16 - CONTRACTUAL COMMITMENTS (continued)

Projects	Fund	Purchase Commitments	Amounts Paid as of 12/31/99	Amounts Remaining on Contracts
Swartz Mill Road Bridge Repair	Construction Bridges	\$100,082	\$63,350	\$36,732
Airport Hanger Construction	Airport Hanger Construction	445,301	335,525	109,776
Coonpath-Sheridan Road Work	State Capital Improvement Program	145,166	59,763	85,403
Refugee Curb Work	State Capital Improvement Program	612,293	518,319	93,974
Reese - Peters Improvements	Reese - Peters Home	1,528,447	1,415,773	112,674
Dog Shelter Construction	Permanent Improvement	555,568	402,235	153,333
Tussing Road Improvements	Sewer	85,000	84,204	796
Sewer Construction Inspections	Sewer	277,611	169,225	108,386
Basil-Western Road Plans	Sewer	42,600	2,757	39,843
Knox Acres Improvements	Sewer	18,493	1,771	16,722
Peter's Subdivision Improvements	Sewer	14,340	672	13,668
Carpico Subdivision Improvements	Sewer	18,373	1,022	17,351
Violet-Bloom Plans	Sewer	16,800	7,193	9,607
State Route 256 Force Main	Sewer	145,000	12,508	132,492
Little Walnut Sycamore Improvements	Sewer	2,362,031	962,528	1,399,503
Sycamore Creek Interceptor	Sewer	1,026,087	829,741	196,346
High Service Area Water Main Improvements	Water	1,787,213	1,695,598	91,615
Tussing Road Improvements	Water	87,900	31,136	56,764
Little Walnut Improvements	Water	110,500	7,251	103,249
Totals		<u>\$10,234,179</u>	<u>\$6,872,100</u>	<u>\$3,362,079</u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
General Long-Term Obligations:				
1986 - 5%				
Buckeye Lake Sanitary Sewer Special Assessment Bonds	\$205,000	\$0	\$26,000	\$179,000
1991 - 6.85%				
Sanitary Sewer System Improvement Special Assessment Bonds	520,000	0	25,000	495,000
1996 - 3.95%				
Child Support Enforcement Agency Relocation General Obligation Bond	440,000	0	15,000	425,000
1996 - 3.95%				
Laughlin Building General Obligation Bond	190,000	0	5,000	185,000
1996 - 3.95%				
Minimum Security Jail General Obligation Bond	2,415,000	0	85,000	2,330,000
Compensated Absences	1,464,170	1,331,894	1,090,743	1,705,321
Pension Obligation	666,268	722,667	666,268	722,667
Capital Leases	<u>321,737</u>	<u>59,850</u>	<u>198,019</u>	<u>183,568</u>
Total General Long-Term Obligations	<u>\$6,222,175</u>	<u>\$2,114,411</u>	<u>\$2,111,030</u>	<u>\$6,225,556</u>
Enterprise Fund Obligations:				
1983 - 10%				
Water System Improvement General Obligation Revenue Bonds	\$160,000	\$0	\$10,000	\$150,000
1993 - Varying %				
Water System General Obligation Revenue Bonds	895,000	0	5,000	890,000
1993 - Varying %				
Water Refunding General Obligation Revenue Bonds	\$545,000	\$0	\$65,000	\$480,000

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/99</u>
Enterprise Fund Obligations: (continued)				
1999 - Varying % Water Improvement General Obligation Bonds	\$0	\$4,000,000	\$0	\$4,000,000
1999 - Varying % Sewer Improvement General Obligation Bonds	0	4,000,000	0	4,000,000
1993 - Varying % Sanitary Sewer System Improvement General Obligation Revenue Bonds	1,255,000	0	55,000	1,200,000
1993 - 3.4% Ohio EPA Refunding Loan	<u>2,731,049</u>	<u>0</u>	<u>140,789</u>	<u>2,590,260</u>
Total Enterprise Fund Obligations	<u>5,586,049</u>	<u>8,000,000</u>	<u>275,789</u>	<u>13,310,260</u>
Total All Long-Term Obligations	<u>\$11,808,224</u>	<u>\$10,114,411</u>	<u>\$2,386,819</u>	<u>\$19,535,816</u>

The Child Support Enforcement Agency Relocation general obligation bond will be repaid with rent revenues from the Child Support Enforcement Agency Special Revenue Fund and the Laughlin Building and Minimum Security Jail general obligation bonds will be repaid with General Fund property tax revenues. Child Support Enforcement Agency relocation general obligation bond was issued for building improvements and moving expenses. The Laughlin Building general obligation bond was issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bond was issued for the purpose of acquiring, renovating and constructing a County jail facility.

General obligation bonds debt service requirements to maturity, including \$1,672,922 of interest, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>General Long-Term</u> <u>Obligations</u> <u>Account Group</u>
2000	\$268,468
2001	268,572
2002	278,340
2003	277,295
2004-2007	1,095,724
2008-2011	1,081,260
2012-2015	1,078,887
2016	<u>264,376</u>
Total	<u>\$4,612,922</u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

The Buckeye Lake sanitary sewer special assessment bonds and the sanitary sewer system improvement special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. Sanitary sewer system improvement special assessments bonds were issued for property owners to extend tap-in fees over time. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on either issue.

Special assessment bonded debt service requirements to maturity, including \$282,894 of interest, are as follows:

Year Ending December 31	General Long-Term Obligations Account Group
2000	\$97,858
2001	95,552
2002	91,198
2003	93,892
2004-2007	330,718
2008-2011	<u>247,676</u>
 Total	 <u><u>\$956,894</u></u>

The sewer improvement general obligation bonds and the sanitary sewer system improvement general obligation revenue bonds will be paid from revenues derived by the County from the operation of the sewer system. The water system general obligation revenue bonds, the water system improvement general obligation revenue bonds, the water system refunding general obligation revenue bonds, and the water improvement general obligation bonds will be paid from revenues derived by the County from the operation of the water system. All general obligation bonds are backed by the full faith and credit of the County.

The 1999 proceeds of \$4,000,000 for water and \$4,000,000 for sewer improvement general obligation bonds included the issuance costs of \$97,500 for each issue. The proceeds were posted by the County net of the issuance costs. These issuance costs are amortized over the life of the bonds.

Annual debt service requirements to maturity for general obligation revenue bonds, including interest of \$7,550,355, are as follows:

Year Ending December 31	Sewer	Water	Total
2000	\$312,913	\$369,172	\$682,085
2001	317,803	371,505	689,308
2002	410,486	466,623	877,109
2003	413,404	462,035	875,439
2004-2007	1,641,173	1,843,015	3,484,188
2008-2011	1,641,709	1,830,001	3,471,710
2012-2015	1,531,912	1,363,400	2,895,312
2016-2019	1,175,414	1,175,414	2,350,828
2020-2023	1,177,141	1,177,141	2,354,282
2024	<u>295,047</u>	<u>295,047</u>	<u>590,094</u>
 Total	 <u><u>\$8,917,002</u></u>	 <u><u>\$9,353,353</u></u>	 <u><u>\$18,270,355</u></u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 17 - LONG-TERM OBLIGATIONS (continued)

In November 1993, the County issued \$3,365,440 in Sewer EPA Refunding Loan debt with an average interest rate of 3.54 percent to advance refund \$2,760,000 of outstanding 1990 sanitary sewer system improvement revenue bonds with an average interest rate of 7.2 percent. The proceeds of \$3,365,440 (after payment of \$25,640 in underwriting fees, legal fees, and bank fees which were all reimbursed by the State) were deposited in an irrevocable trust with Star Bank to provide for all future debt service payments. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the balance sheet. As of December 31, 1999, \$2,208,924 in investments remained with the escrow agent to retire outstanding bonds in the amount of \$2,115,000.

The EPA Refunding Loan will be repaid with sewer revenues. Annual debt service requirements to maturity for the debt, including interest of \$717,014, are as follows:

<u>Year Ending December 31</u>	<u>Sewer</u>
2000	\$118,117
2001	236,233
2002	236,233
2003	236,234
2004-2007	944,936
2008-2011	944,934
2012-2014	590,587
 Total	 <u>\$3,307,274</u>

The County will pay compensated absences and the pension obligation from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

The County's overall legal debt margin was \$46,856,906 at December 31, 1999.

In 1985 the County issued general obligation bonds to acquire the Pickerington Senior Citizens Center. The building was purchased by Violet Township with an agreement requiring the Township to pay the County the amount of the debt service requirements until the debt had been repaid. During 1993, specific securities were purchased in the amount of \$248,900 to be invested in an irrevocable trust to provide for all future debt service payments. The payment to the escrow agent resulted in an in-substance defeasance of the 1985 Series bonds. As a result, the liability for the 1985 Series bonds was removed from the General Long-Term Obligations Account Group. As of December 31, 1999, \$8 in income cash and \$88,287 in investments remained with the escrow agent to retire outstanding bonds in the amount of \$105,000.

As authorized by State statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center, formally known as Lancaster Fairfield Community Hospital, in July 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 1999. The amount outstanding at December 31, 1999, is \$25,935,000. The amount of defeased bonded debt outstanding at December 31, 1999, is \$22,720,000.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 1999, follows:

	<u>Outstanding</u> <u>12/31/98</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/99</u>
<u>Capital Projects Fund:</u>				
Airport Hangar - 3.97%	<u>\$595,000</u>	<u>\$1,439,000</u>	<u>\$595,000</u>	<u>\$1,439,000</u>
Total Capital Projects Fund	<u>595,000</u>	<u>1,439,000</u>	<u>595,000</u>	<u>1,439,000</u>
<u>Enterprise Funds:</u>				
Water System Improvement - 4.00%	3,500,000	5,500,000	3,500,000	5,500,000
Sanitary Sewer System - 4.00%	<u>1,980,000</u>	<u>1,880,000</u>	<u>1,980,000</u>	<u>1,880,000</u>
Total Enterprise Funds	<u>5,480,000</u>	<u>7,380,000</u>	<u>5,480,000</u>	<u>7,380,000</u>
Total All Funds	<u>\$6,075,000</u>	<u>\$8,819,000</u>	<u>\$6,075,000</u>	<u>\$8,819,000</u>

All of the notes are bond anticipation notes and are backed by the full faith and credit of Fairfield County. The notes pertaining to enterprise funds will be rolled over until revenue bonds are issued. The airport notes are scheduled for retirement during 2000. The note liability is reflected in the fund which received the proceeds.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

<u>Due from/Due to Other Funds</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	<u>\$5,037,720</u>	<u>\$86,361</u>
<u>Special Revenue Funds:</u>		
Child Support Enforcement Agency	17,506	4,718
Public Assistance	0	6,529
Computerized Legal Research	485	0
Treasurer's Prepayment	359	0
Motor Vehicle	0	190
Ditch Maintenance	63,802	0
Mental Retardation	4,145,838	8,816
Mental Health and Recovery Services Board	454,240	9,216
Children Services	27,248	2,301
Bateson Beach	9,332	254
Computer	1,591	0
County Recorder Equipment	10,272	0
Bridges, Culverts and County Road Levy	903,798	0
Alternative School Grant	3,032	0
Community Development Block Grant	<u>0</u>	<u>2,000</u>
Total Special Revenue Funds	<u>\$5,637,503</u>	<u>\$34,024</u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 19 - INTERFUND TRANSACTIONS (continued)

<u>Due from/Due to Other Funds</u>	<u>Recipient</u>	<u>Payer</u>
<u>Debt Service Funds:</u>		
Special Assessment Buckeye Lake Sewer	\$224,489	\$0
Special Assessment Sanitary Sewer	<u>705,743</u>	<u>0</u>
Total Debt Service Funds	<u>930,232</u>	<u>0</u>
<u>Enterprise Funds:</u>		
Sewer	44,828	567
Water	<u>37,446</u>	<u>457</u>
Total Enterprise Funds	<u>82,274</u>	<u>1,024</u>
<u>Internal Service Fund:</u>		
Self-Funded Health Insurance Fund	<u>6,906</u>	<u>0</u>
<u>Agency Funds:</u>		
District Board of Health	167,730	970
County Hotel Lodging	0	2,054
Undivided General Tax	0	10,523,973
Undivided Tangible Tax	0	939,113
Undivided Local Tax	0	153,636
Undivided Local Government Revenue Assistance	0	33,311
County Court Agency	0	70,393
Alimony and Child Support	<u>0</u>	<u>17,506</u>
Total Agency Funds	<u>167,730</u>	<u>11,740,956</u>
Total Due from/Due to Other Funds	<u>\$11,862,365</u>	<u>\$11,862,365</u>
<u>Interfund Receivables/Payable</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	<u>\$258,679</u>	<u>\$0</u>
<u>Special Revenue Funds:</u>		
Motor Vehicle	21,204	0
Community Development Block Grant	0	192,146
Select Traffic Enforcement Program	0	36,533
Highway Safety Program	0	21,204
Cops Universal Hiring	<u>0</u>	<u>30,000</u>
Total Special Revenue Funds	<u>21,204</u>	<u>279,883</u>
Total Interfund Receivable/Payable	<u>\$279,883</u>	<u>\$279,883</u>

NOTE 20 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services. Financial segment information as of and for the year ended December 31, 1999, is as follows:

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 20 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS (continued)

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Total Operating Revenues	\$1,894,354	\$1,763,398	\$3,657,752
Depreciation Expense	301,686	212,330	514,016
Operating Income	425,973	757,627	1,183,600
Net Non-Operating Revenues (Expenses)	(679,245)	(77,782)	(757,027)
Net Income (Loss)	(253,272)	679,845	426,573
Current Capital Contributions	821,947	833,736	1,655,683
Additions to Property, Plant, and Equipment	3,884,120	3,093,404	6,977,524
Deletions from Property, Plant, and Equipment	1,683,127	106,868	1,789,995
Net Working Capital	3,413,856	2,752,957	6,166,813
Total Assets	22,240,527	22,922,746	45,163,273
Bonds and Other Long-Term Liabilities Payable from Revenue	7,662,729	5,435,000	13,097,729
Total Equity	11,686,721	11,436,303	23,123,024
Encumbrances Outstanding at December 31, 1999	2,617,015	594,851	3,211,866

Financial segment information regarding Fairfield Industries, Inc. can be found in the General Purpose Financial Statements.

NOTE 21 - 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 purpose of the District 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (continued)

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

B. Fairfield County Multi-System Youth Committee:

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of MR/DD, Fairfield County Mental Health and Recovery Services Board, Fairfield County Children Services, Fairfield County Health Department, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, the Lancaster City Health Department, and the Lancaster City Board of Education. The Committee received no additional monies during 1999. Operations were paid from the previous existing balance that had accumulated from state and federal grants. No debt is currently outstanding. The Committee is not dependent upon the continued participation of the County and the County does not maintain an equity interest in or financial responsibility for the Committee.

C. Fairfield County Regional Planning Commission:

The County participates in the Fairfield County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Fairfield County, municipalities, and townships. All of the County Commissioners sit on the 48 member board. The County appoints seven 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 make studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 1999, the County contributed \$80,000 to the Commission. Continued existence of the Commission is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

D. Fairfield County Visitors and Convention Bureau:

The Fairfield County Visitors and Convention Bureau was 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. The Bureau is operated by a nine member board. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. The Bureau operates as a branch of the local Chamber of Commerce and is principally funded by a three percent hotel/motel lodging tax. Although the County collects and distributes the excise tax, this function is strictly ministerial. In 1999, the County contributed \$10,000 to the Bureau. The Bureau is its own contracting and budgeting authority. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (continued)

E. Mid Eastern Ohio Regional Council (MEORC):

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization which services fourteen counties in Ohio. The Council provides services to the mentally retarded and developmentally disabled residents in the participating counties. The Council is made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and state grants. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 1999 and no future contributions by the County are anticipated. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield County Family, Adult and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Community Mental Health and Recovery Services Board, Health Commissioner of the Fairfield County Health Department, Health Commissioner of the City of Lancaster Health Department, Director of the Fairfield County Human Services, Director of the Children Services Department, Superintendent of the Fairfield County Mental Retardation and Development Disabilities, the Fairfield County Juvenile Court Judge, Superintendent of Lancaster City Schools, Superintendent of Fairfield County Board of Education, 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 collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986", and a 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. In 1999, the County made no contributions to the Council. 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. The Agency is governed by a fifteen member board which consists of five representatives from the public sector, five representatives from the private sector, and five representatives from the low income sector. Three of the representatives from the public sector are appointed by Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff. The remaining public sector representatives are appointed by a Village and the Lancaster City Auditor. In 1999, the County made no contributions to the Agency. 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS (continued)

H. Private Industry Council:

The Private Industry Council is a jointly governed organization consisting of representatives from the private and public sectors of Clinton, Fairfield, Fayette, Pickaway, and Ross Counties appointed by the County Commissioners from each county. The advisory council is the Governing Board of the Private Industry Council. The Board sets policies for private industry and provides employment and training services to persons who are unemployed, dislocated, or have other barriers to employment. State grants are received from the Ohio Community Action Organization. The grants are disbursed among the participating counties based on population. The County does not have any financial interests or responsibilities.

I. Teenage Pregnancy Program Board:

The Teenage Pregnancy Program Board is a jointly governed organization created to plan and coordinate programming designed to reduce teen pregnancy in Fairfield County. The Board is composed of seventeen members. The Board consists of representatives from the following organizations: Fairfield County Juvenile Court, Fairfield County Children Services Board, Lancaster City Schools, Fairfield County Schools, Department of Human Services, Fairfield County Health Department, Fairfield County Community Action Program, four representatives from the Fairfield County Commissioners, four representatives from the nominating committee of the Teenage Pregnancy Program Board, and two young persons appointed by the Teen Advisory Board. In 1999, the 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.

NOTE 22 - RELATED ORGANIZATIONS

A. Fairfield County Children's Trust Board:

The County Commissioners appoint all representatives of this nine member Board which administers grants from the Ohio Children's Trust Fund. The Children's Trust Board adopts and approves its own budget for the grant funding through a State-approved allocation plan. Members of the Board may be removed only under due process of the law; the County has no ability to impose its will on the organization. No benefit/burden relationship exists. The County's accountability ceases with the appointments to the Board.

B. 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 three trustees are appointed by the judges of the Common Pleas Court. 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. No subsidies are provided by the County.

C. Fairfield County Historical Parks Commission:

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Removal of the members requires due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. The District received \$45,000 from the County during 1999. The District is its own budgeting and taxing authority and has no outstanding debt. The County auditor serves as the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 22 - RELATED ORGANIZATIONS (continued)

D. Fairfield Metropolitan Housing Authority:

The Fairfield Metropolitan Housing Authority was created in 1980 and currently operates pursuant of Revised Code Section 3735.27. The Authority is operated by a five member board. 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, Lancaster, Ohio.

NOTE 23 - POOLS

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

The County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among thirty-nine 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 coverages provided by CORSA. These coverages include 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, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. 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 1999 was \$329,855.

B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan:

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 23 - POOLS (continued)

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at the meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 24 - RELATED PARTY TRANSACTIONS

Fairfield Industries, Inc., 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 General Purpose Financial Statements in the amount of \$104,444. Habilitative services provided directly to the component unit's clients by the County amounted to \$2,073,043.

NOTE 25 - FOOD STAMPS

The County's Department of Human Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Fairfield County. The receipt and issuance of these stamps have the characteristics of a federal grant. However, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Human Services had the following activity occur during 1999:

January 1, 1999 Beginning Inventory	\$96,136
Issued during 1999	<u>(14,098)</u>
December 31, 1999 Ending Inventory	<u>\$82,038</u>

NOTE 26 - CONTINGENT LIABILITIES

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

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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 1999

NOTE 27 - SUBSEQUENT EVENTS

On January 27, 2000, the County issued \$930,000 in general obligation notes to pay part of the cost for developing digital orthophotography and contour information for the County. With this new system, the County will not only get an accurate location of all the features in the County, but we will be able to analyze this information to allow for good management of its infrastructure. All county departments, cities, villages, and the general public will be able to use this data on a daily basis.

On February 10, 2000, the Fairfield County Grand Jury indicted County Sheriff Gary DeMastry on 323 counts, with charges including, racketeering, conspiracy to commit engaging in a pattern of corrupt activity, theft in office, tampering with evidence, money laundering, obstructing justice, filing false financial disclosure statements and soliciting or receiving improper compensation. The Grand Jury also indicted Penny DeMastry, the Sheriff's wife, on similar charges, now totaling 27 counts. In addition, the Grand Jury indicted three other employees of the Sheriff on charges incidental to this investigation.

The County does not believe that such matters have had or will have a material adverse affect on the County or its financial statements.

On June 1, 2000 the Board of Commissioners approved two resolutions of intent to issue notes in the amount of \$7,175,000 and \$2,825,000 respectively to finance the purchase of the American Electric Power building and the Gloryland site.

**COMBINING, INDIVIDUAL FUND,
AND
ACCOUNT GROUP STATEMENTS
AND
SCHEDULES**

General Fund

The general fund is used to account for financial resources traditionally associated with governments which are not required to be accounted for in another fund.

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$3,767,289	\$4,853,215	\$1,085,926
Sales Taxes	6,500,000	8,944,440	2,444,440
Charges for Services	1,502,527	2,218,936	716,409
Licenses and Permits	13,000	13,457	457
Fines and Forfeitures	279,000	348,378	69,378
Intergovernmental	3,040,625	3,362,191	321,566
Interest	1,000,000	1,713,820	713,820
Rent	125,000	183,553	58,553
Other	188,630	138,922	(49,708)
Total Revenues	16,416,071	21,776,912	5,360,841
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Commissioners			
Personal Services	267,313	262,961	4,352
Fringe Benefits	67,144	66,162	982
Materials and Supplies	33,086	31,105	1,981
Contractual Services	191,981	186,269	5,712
Capital Outlay	214,000	169,269	44,731
Other	236,588	218,954	17,634
Total Commissioners	1,010,112	934,720	75,392
Auditor			
Personal Services	493,744	472,133	21,611
Fringe Benefits	122,466	110,144	12,322
Materials and Supplies	38,594	34,665	3,929
Contractual Services	113,235	113,235	0
Capital Outlay	38,277	35,720	2,557
Total Auditor	806,316	765,897	40,419
Assessing Personal Property			
Personal Services	53,045	51,715	1,330
Fringe Benefits	13,785	13,250	535
Materials and Supplies	4,499	4,499	0
Total Assessing Personal Property	\$71,329	\$69,464	\$1,865

(Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer			
Personal Services	\$164,906	\$164,887	\$19
Fringe Benefits	58,569	56,518	2,051
Materials and Supplies	15,851	15,666	185
Contractual Services	17,950	15,894	2,056
Other	46,912	46,622	290
Total Treasurer	304,188	299,587	4,601
Prosecuting Attorney			
Personal Services	574,984	574,455	529
Fringe Benefits	128,782	121,756	7,026
Materials and Supplies	14,425	11,678	2,747
Contractual Services	11,236	9,371	1,865
Capital Outlay	4,376	4,376	0
Total Prosecuting Attorney	733,803	721,636	12,167
Geographical Information System			
Personal Services	72,000	51,084	20,916
Fringe Benefits	23,400	7,336	16,064
Materials and Supplies	5,000	2,184	2,816
Contractual Services	15,693	13,354	2,339
Capital Outlay	65,000	60,385	4,615
Total Geographical Information System	181,093	134,343	46,750
Bureau of Inspection			
Contractual Services	80,000	80,000	0
Data Processing			
Personal Services	121,754	111,582	10,172
Fringe Benefits	38,275	30,382	7,893
Materials and Supplies	11,335	11,335	0
Contractual Services	168,614	168,614	0
Capital Outlay	45,050	45,043	7
Total Data Processing	385,028	366,956	18,072
Board of Elections			
Personal Services	269,529	268,439	1,090
Fringe Benefits	102,945	98,882	4,063
Materials and Supplies	22,036	14,189	7,847
Contractual Services	200,433	176,611	23,822
Capital Outlay	50,000	50,000	0
Other	1,300	0	1,300
Total Board of Elections	\$646,243	\$608,121	\$38,122 (Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Maintenance and Operation			
Personal Services	\$508,551	\$413,628	\$94,923
Fringe Benefits	149,906	130,478	19,428
Materials and Supplies	301,414	290,848	10,566
Contractual Services	1,549,720	1,549,720	0
Capital Outlay	99,729	96,675	3,054
Other	200	75	125
Total Maintenance and Operation	<u>2,609,520</u>	<u>2,481,424</u>	<u>128,096</u>
Buildings and Grounds			
Capital Outlay	<u>173,500</u>	<u>173,500</u>	<u>0</u>
Recorder			
Personal Services	168,289	167,917	372
Fringe Benefits	55,981	52,969	3,012
Materials and Supplies	16,580	12,391	4,189
Contractual Services	12,251	10,092	2,159
Other	<u>1,650</u>	<u>0</u>	<u>1,650</u>
Total Recorder	<u>254,751</u>	<u>243,369</u>	<u>11,382</u>
Budget Commission			
Contractual Services	<u>4,500</u>	<u>0</u>	<u>4,500</u>
Insurance On Property and Persons			
Contractual Services	<u>265,697</u>	<u>245,794</u>	<u>19,903</u>
Taxes			
Contractual Services	<u>40,543</u>	<u>40,543</u>	<u>0</u>
Total General Government - Legislative and Executive	<u>7,566,623</u>	<u>7,165,354</u>	<u>401,269</u>
General Government - Judicial			
Domestic Relations			
Personal Services	250,385	246,563	3,822
Fringe Benefits	67,885	62,179	5,706
Materials and Supplies	4,000	2,477	1,523
Contractual Services	5,296	4,467	829
Capital Outlay	8,640	8,248	392
Other	<u>100</u>	<u>0</u>	<u>100</u>
Total Domestic Relations	<u>336,306</u>	<u>323,934</u>	<u>12,372</u>
Court of Appeals			
Capital Outlay	<u>\$18,227</u>	<u>\$18,227</u>	<u>\$0</u>

(Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Probation			
Personal Services	\$128,656	\$111,417	\$17,239
Fringe Benefits	33,684	29,392	4,292
Total Common Pleas Probation	<u>162,340</u>	<u>140,809</u>	<u>21,531</u>
Common Pleas Court			
Personal Services	279,511	278,199	1,312
Fringe Benefits	82,523	82,404	119
Materials and Supplies	4,676	4,673	3
Contractual Services	49,567	49,567	0
Capital Outlay	5,576	5,545	31
Other	24	0	24
Total Common Pleas Court	<u>421,877</u>	<u>420,388</u>	<u>1,489</u>
Jury Commission			
Personal Services	1,485	1,483	2
Fringe Benefits	276	237	39
Materials and Supplies	300	297	3
Total Jury Commission	<u>2,061</u>	<u>2,017</u>	<u>44</u>
Juvenile Court			
Contractual Services	<u>383,120</u>	<u>381,819</u>	<u>1,301</u>
Probate Court			
Personal Services	163,851	162,216	1,635
Fringe Benefits	58,507	56,127	2,380
Materials and Supplies	5,000	4,386	614
Contractual Services	15,800	6,253	9,547
Capital Outlay	4,877	0	4,877
Total Probate Court	<u>248,035</u>	<u>228,982</u>	<u>19,053</u>
Clerk of Courts			
Personal Services	265,149	264,889	260
Fringe Benefits	133,108	95,568	37,540
Materials and Supplies	29,500	28,082	1,418
Contractual Services	67,951	51,433	16,518
Capital Outlay	23,500	21,874	1,626
Other	3,664	0	3,664
Total Clerk of Courts	<u>522,872</u>	<u>461,846</u>	<u>61,026</u>
Municipal Court			
Personal Services	156,620	150,652	5,968
Fringe Benefits	41,484	38,337	3,147
Contractual Services	<u>\$38,000</u>	<u>\$33,889</u>	<u>\$4,111</u>

(Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Municipal Court	\$236,104	\$222,878	\$13,226
Law Library			
Contractual Services	72,000	54,175	17,825
Public Defender			
Contractual Services	513,000	509,319	3,681
Total General Government - Judicial	2,915,942	2,764,394	151,548
Public Safety			
Probation Department			
Personal Services	368,816	368,779	37
Fringe Benefits	105,562	98,245	7,317
Materials and Supplies	20,000	19,995	5
Contractual Services	232,866	232,279	587
Capital Outlay	10,300	10,300	0
Other	8,800	900	7,900
Total Probation Department	746,344	730,498	15,846
Coroner			
Personal Services	55,897	54,983	914
Fringe Benefits	10,166	9,132	1,034
Materials and Supplies	6,000	1,265	4,735
Contractual Services	58,463	50,411	8,052
Capital Outlay	16,500	16,354	146
Other	1,000	0	1,000
Total Coroner	148,026	132,145	15,881
Sheriff			
Personal Services	2,962,863	2,949,586	13,277
Fringe Benefits	921,604	853,138	68,466
Materials and Supplies	262,649	262,570	79
Contractual Services	236,169	234,668	1,501
Capital Outlay	250,665	226,837	23,828
Other	34,788	34,788	0
Total Sheriff	4,668,738	4,561,587	107,151
Minimum Security Jail			
Personal Services	534,132	530,355	3,777
Fringe Benefits	182,329	172,601	9,728
Materials and Supplies	74,500	74,500	0
Contractual Services	27,462	24,533	2,929
Capital Outlay	35,750	35,578	172
Total Minimum Security Jail	\$854,173	\$837,567	\$16,606

(Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
911 Emergency			
Personal Services	\$284,290	\$284,273	\$17
Fringe Benefits	79,508	72,772	6,736
Materials and Supplies	1,700	1,700	0
Contractual Services	37,904	36,851	1,053
Capital Outlay	164,890	94,217	70,673
Total 911 Emergency	<u>568,292</u>	<u>489,813</u>	<u>78,479</u>
Total Public Safety	<u>6,985,573</u>	<u>6,751,610</u>	<u>233,963</u>
Health			
Agriculture			
Contractual Services	<u>352,089</u>	<u>348,589</u>	<u>3,500</u>
General Hospital and Care			
Fringe Benefits	1,150	0	1,150
Contractual Services	<u>71,515</u>	<u>63,343</u>	<u>8,172</u>
Total General Hospital and Care	<u>72,665</u>	<u>63,343</u>	<u>9,322</u>
TB Clinics			
Contractual Services	<u>3,500</u>	<u>3,146</u>	<u>354</u>
Regular and Vital Statistics			
Contractual Services	<u>3,000</u>	<u>2,205</u>	<u>795</u>
Crippled Children			
Contractual Services	<u>168,003</u>	<u>168,003</u>	<u>0</u>
Total Health	<u>599,257</u>	<u>585,286</u>	<u>13,971</u>
Human Services			
Veterans Service Commission			
Personal Services	50,250	49,416	834
Fringe Benefits	15,809	15,685	124
Materials and Supplies	449	449	0
Contractual Services	79,211	75,052	4,159
Capital Outlay	700	670	30
Other	<u>196</u>	<u>196</u>	<u>0</u>
Total Veterans Service Commission	<u>146,615</u>	<u>141,468</u>	<u>5,147</u>
Veterans Service			
Materials and Supplies	11,000	10,690	310
Contractual Services	<u>\$3,500</u>	<u>\$3,330</u>	<u>\$170</u>

(Continued)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Veterans Service	\$14,500	\$14,020	\$480
Total Human Services	161,115	155,488	5,627
Transportation			
Airport			
Fringe Benefits	100	85	15
Materials and Supplies	1,000	313	687
Contractual Services	107,757	94,820	12,937
Capital Outlay	20,208	19,008	1,200
Other	1,275	90	1,185
Total Transportation	130,340	114,316	16,024
Other			
Commissioners Share-Costs			
Contractual Services	569,623	569,623	0
Unanticipated Emergency			
Other	371,500	163,000	208,500
Miscellaneous			
Other	171,974	112,655	59,319
Total Other	1,113,097	845,278	267,819
Total Expenditures	19,471,947	18,381,726	1,090,221
Excess of Revenues Over (Under) Expenditures	(3,055,876)	3,395,186	6,451,062
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	0	5,119	5,119
Advances In	0	16,000	16,000
Advances Out	0	(192,146)	(192,146)
Operating Transfers Out	(2,499,625)	(2,499,625)	0
Total Other Financing Sources (Uses)	(2,499,625)	(2,670,652)	(171,027)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures And Other Financing Uses	(5,555,501)	724,534	6,280,035
Fund Balance at Beginning of Year	\$7,422,875	\$7,422,875	\$0

(Continued)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 General Fund
 For the Year Ended December 31, 1999
 (Continued)

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Residual Equity Transfers In	\$0	\$9,133	\$9,133
Unexpended Prior Year Encumbrances	<u>124,288</u>	<u>124,288</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,991,662</u>	<u>\$8,280,830</u>	<u>\$6,289,168</u>

Special Revenue Funds

Dog and Kennel Fund

To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and fine collections.

Child Support Enforcement Agency Fund

To account for state, federal, and local revenue used to administer the County Bureau of Support.

Public Assistance Fund

To account for various federal and state grants as well as transfers from the General Fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Litter Enforcement Fund

To account for a state grant to enforce litter laws and educate citizens.

Computerized Legal Research Fund

To account for fees used to make available computerized legal research services.

Real Estate Assessment Fund

To account for state mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

Treasurer's Prepayment Fund

To account for real property taxes paid on a prepayment schedule designed by the County Treasurer.

Motor Vehicle Fund

To account for revenues derived from motor vehicle license and gasoline taxes. Expenditures in this fund are restricted by State law to County road and bridge repair/improvement programs.

Road and Bridge Fund

To account for revenues received from fines from the Lancaster Municipal Court for weight limit violations. Expenditures are for administration of the Weight Limit Program.

Youth Services Fund

To account for grant monies received from the State Department of Youth Services and used for foster care placement, diversion programs, juvenile delinquency prevention, and other related youth services activities.

Enforcement and Education Fund

To account for monies received from fines from convictions on alcohol-related cases used for education of the community and for the purchase of law enforcement equipment.

Ditch Maintenance Fund

To account for special assessment revenue which is used to provide irrigation ditches and maintain existing ditches within the County.

Mental Retardation Fund

To account for the operation of a school and provide assistance to the workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and federal and state grants.

Delinquent Real Estate Collection Fund

To account for five percent of all delinquent real estate taxes, personal property taxes, and manufactured home taxes used for the purpose of collecting delinquent real estate taxes.

Mental Health and Recovery Services Board Fund

To account for a County-wide property tax levy and federal and state grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

(Continued)

Special Revenue Funds (Continued)

Commissary Fund

To account for the revenue generated through the Sheriff's office from sales within the commissary.

Children Services Fund

To account for monies received from federal and state grants, support collections, the Veterans' Administration, and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Indigent Guardianship Fund

To account for probate court fees used for court appointed guardians for indigents.

Emergency Management Fund

To account for a grant used for maintaining an emergency management services department.

Emergency Planning Fund

To account for monies received from the State to plan for toxic waste spill emergencies

Marriage License Fund

To account for monies collected by the courts to computerize the court system.

Bateson Beach Fund

To account for special assessments and clerk of court fees used for bridge maintenance.

Computer Fund

To account for fines collected by the courts to computerize the court system.

Certificate of Title Administration Fund

To account for fees to cover costs incurred by the Clerk of Courts in processing titles.

County Recorder Equipment Fund

To account for fees for each deed and/or instrument filed within the recorder's office. Expenditures are for the acquisition and maintenance of equipment and contractual services of the County Recorder.

Parent Education Fund

To account for fees collected by the Clerk of Courts to provide parent education seminars for individuals seeking divorce, dissolution, or legal separation in which minor children are involved.

Indigent Children Drivers Fund

To account for driver's license reinstatement fees used for alcohol and other drug treatment costs for indigent drivers.

Environmental Affairs Grant Fund

To account for grant monies from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District to fund the costs of the Environmental Affairs Office and approved special projects.

Adult Community Based Corrections Program Fund

To account for a state grant used to fund an adult community based corrections program.

Community Corrections Fund

To account for grant funding from the Ohio Department of Rehabilitation and Corrections for a Jail Reduction program associated with the Lancaster Municipal Court.

County Probation Services Community Based Corrections Fund

To account for fees for the operation of a Community Based Corrections Program.

Bridges, Culverts and County Road Levy Fund

To account for a half mill levy for the maintenance and construction of County bridges, culverts, and roads.

Ohio Seat Belt Fund

To account for fine monies to educate the public about seat belts.

(Continued)

Special Revenue Funds (Continued)

Alternative School Grant Fund

To account for a grant donation received from the Fairfield Foundation and for court assessed fees to be used for the operations of the Fairfield County Alternative School.

Economic Development Assistance Grant Fund

To account for revenue from the federal government used for a revolving loan program.

Community Development Block Grant Fund

To account for revenue from the federal government used for a revolving loan program and for improvement to targeted areas within the County.

Cops in Shops Program Fund

To account for a federal grant used by the Sheriff for a law enforcement program designed to reduce shoplifting.

Drug Abuse Resistance Education Fund

To account for donations and state grants used by the Sheriff's office in a program designed to educate children about drug abuse resistance.

Select Traffic Enforcement Program Fund

To account for a federal grant, passed through the Ohio Department of Public Safety, providing for a program with the goal of reducing deaths and serious injuries in traffic and speed-related crashes. The focus of the grant is on providing law enforcement services during holiday and heavy traffic periods.

Highway Safety Program Fund

To account for a federal grant, passed through the Ohio Department of Public Safety, for a guardrail inventory and for highway safety studies.

Victims of Crime Fund

To account for state and federal grants for a victim's advocacy program.

Drug Court Program Fund

To account for Juvenile Court assessed fees and a federal grant obtained for the operations of a Drug Court.

Dispute Resolution and Mediation Fund

To account for a federal grant and local match funds for a grant to be used for the purchase of equipment and the payment of salaries.

Reese - Peters Home Lodge Tax Fund

To account for a 1.5 percent excise tax on lodging used for expenditures associated with a County-owned home being renovated for use as a cultural arts facility.

Local Law Enforcement Grant Fund

To account for a federal grant and local match funds for a grant to be used for the purchase of equipment and the payment of salaries.

Cops Universal Hiring Fund

To account for federal grant revenue and a County match to implement a program to improve law enforcement visibility and services.

Accountability Grant Fund

To account for a federal grant and local match funds to be used for the salaries and benefits of a Juvenile Court Counselor.

Sanction Costs Reimbursements Fund

To account for inmate reimbursement to the County as authorized by the Board of County Commissioners. These reimbursements will be for the cost of confinement for offenses other than minor misdemeanors, providing a hearing is held to determine the person's ability to pay.

Fairfield County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Litter Enforcement
<u>Assets:</u>				
Cash and Cash Equivalents	\$198,844	\$143,146	\$567,132	\$12,215
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property and Other Taxes	0	0	0	0
Accounts	0	63	2,708	0
Interfund	0	0	0	0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	75	0	133,018	12,486
Due from Other Funds	0	17,506	0	0
Materials and Supplies Inventory	751	3,787	0	0
Prepaid Items	1,877	24,384	53,334	0
Total Assets	<u>\$201,547</u>	<u>\$188,886</u>	<u>\$756,192</u>	<u>\$24,701</u>
<u>Liabilities:</u>				
Accounts Payable	\$4,726	\$23,087	\$221,178	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	4,618	44,702	115,465	1,096
Compensated Absences Payable	0	10,152	28,050	0
Retainage Payable	0	0	0	0
Due to Other Funds	0	4,718	6,529	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	2,470	5,948	40,236	117
Deferred Revenue	0	80,078	0	0
Total Liabilities	<u>11,814</u>	<u>168,685</u>	<u>411,458</u>	<u>1,213</u>
<u>Fund Equity:</u>				
Fund Balances:				
Reserved for Encumbrances	5,911	31,574	80,702	0
Reserved for Inventory	751	3,787	0	0
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated (Deficits)	183,071	(15,160)	264,032	23,488
Total Fund Equity (Deficit)	<u>189,733</u>	<u>20,201</u>	<u>344,734</u>	<u>23,488</u>
Total Liabilities and Fund Equity	<u>\$201,547</u>	<u>\$188,886</u>	<u>\$756,192</u>	<u>\$24,701</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

(Continued)

	<u>Computerized</u>	<u>Real</u>	<u>Treasurer's</u>	<u>Motor</u>
	<u>Legal</u>	<u>Estate</u>	<u>Prepayment</u>	<u>Vehicle</u>
	<u>Research</u>	<u>Assessment</u>		
<u>Assets:</u>				
Cash and Cash Equivalents	\$62,286	\$1,065,709	\$7,887	\$2,386,565
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property and Other Taxes	0	0	0	65,101
Accounts	0	0	0	389
Interfund	0	0	0	21,204
Accrued Interest	0	0	50	0
Loans	0	0	0	0
Intergovernmental	0	0	0	244,442
Due from Other Funds	485	0	359	0
Materials and Supplies Inventory	0	0	0	325,424
Prepaid Items	0	2,634	0	27,722
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$62,771</u>	<u>\$1,068,343</u>	<u>\$8,296</u>	<u>\$3,070,847</u>
 <u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$0	\$92,480
Contracts Payable	0	0	0	17,065
Accrued Wages and Benefits	0	9,432	0	58,780
Compensated Absences Payable	0	1,236	0	4,719
Retainage Payable	0	0	0	42,582
Due to Other Funds	0	0	0	190
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	891	0	6,741
Deferred Revenue	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>0</u>	<u>11,559</u>	<u>0</u>	<u>222,557</u>
 <u>Fund Equity:</u>				
Fund Balances:				
Reserved for Encumbrances	0	578,240	0	401,892
Reserved for Inventory	0	0	0	325,424
Reserved for Loans	0	0	0	0
Unreserved:				
Undesignated (Deficits)	62,771	478,544	8,296	2,120,974
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Equity (Deficit)	<u>62,771</u>	<u>1,056,784</u>	<u>8,296</u>	<u>2,848,290</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Equity	<u>\$62,771</u>	<u>\$1,068,343</u>	<u>\$8,296</u>	<u>\$3,070,847</u>

<u>Road and Bridge</u>	<u>Youth Services</u>	<u>Enforcement and Education</u>	<u>Ditch Maintenance</u>	<u>Mental Retardation</u>	<u>Delinquent Real Estate Collection</u>
\$16,215	\$1,073,373	\$12,453	\$187,608	\$2,413,019	\$254,861
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	29,143	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,007	69,557	110	0	218,706	0
0	0	0	63,802	4,145,838	0
0	0	0	0	15,101	0
469	5,409	0	0	13,661	970
<u>\$21,691</u>	<u>\$1,148,339</u>	<u>\$12,563</u>	<u>\$251,410</u>	<u>\$6,835,468</u>	<u>\$255,831</u>
\$0	\$1,271	\$0	\$0	\$55,078	\$0
0	0	0	1,920	0	775
1,321	17,891	0	0	150,726	3,330
0	4,360	0	0	20,094	0
0	0	0	0	0	0
0	0	0	0	8,816	0
0	0	0	0	0	0
139	1,694	0	0	34,351	188
0	0	0	63,802	4,145,838	0
<u>1,460</u>	<u>25,216</u>	<u>0</u>	<u>65,722</u>	<u>4,414,903</u>	<u>4,293</u>
0	1,500	0	0	210,863	900
0	0	0	0	15,101	0
0	0	0	0	0	0
<u>20,231</u>	<u>1,121,623</u>	<u>12,563</u>	<u>185,688</u>	<u>2,194,601</u>	<u>250,638</u>
<u>20,231</u>	<u>1,123,123</u>	<u>12,563</u>	<u>185,688</u>	<u>2,420,565</u>	<u>251,538</u>
<u>\$21,691</u>	<u>\$1,148,339</u>	<u>\$12,563</u>	<u>\$251,410</u>	<u>\$6,835,468</u>	<u>\$255,831</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

(Continued)

	Mental Health and Recovery Services Board	Commissary	Children Services	Indigent Guardianship
<u>Assets:</u>				
Cash and Cash Equivalents	\$1,188,540	\$23,613	\$1,152,243	\$8,001
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
<u>Receivables:</u>				
Property and Other Taxes	0	0	0	0
Accounts	0	39	438	0
Interfund	0	0	0	0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	480,351	0	251,991	0
Due from Other Funds	454,240	0	27,248	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	13,375	0	0	0
Total Assets	\$2,136,506	\$23,652	\$1,431,920	\$8,001
<u>Liabilities:</u>				
Accounts Payable	\$221,833	\$4,338	\$150,392	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	13,060	0	0	0
Compensated Absences Payable	3,046	0	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	9,216	0	2,301	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	68,663	0	563	0
Deferred Revenue	454,240	0	0	0
Total Liabilities	770,058	4,338	153,256	0
<u>Fund Equity:</u>				
<u>Fund Balances:</u>				
Reserved for Encumbrances	268,342	1,911	63,885	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
<u>Unreserved:</u>				
Undesignated (Deficits)	1,098,106	17,403	1,214,779	8,001
Total Fund Equity (Deficit)	1,366,448	19,314	1,278,664	8,001
Total Liabilities and Fund Equity	\$2,136,506	\$23,652	\$1,431,920	\$8,001

<u>Emergency Management</u>	<u>Emergency Planning</u>	<u>Marriage License</u>	<u>Bateson Beach</u>	<u>Computer</u>	<u>Certificate of Title Administration</u>
\$11,481	\$17,784	\$22,223	\$0	\$169,789	\$1,068,967
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,338	1,469	0	0	0	0
0	0	0	9,332	1,591	0
0	0	0	0	0	0
562	0	0	0	0	4,394
<u>\$16,381</u>	<u>\$19,253</u>	<u>\$22,223</u>	<u>\$9,332</u>	<u>\$171,380</u>	<u>\$1,073,361</u>
\$345	\$207	\$19,736	\$0	\$0	\$0
0	0	0	0	0	0
734	128	0	0	0	9,421
419	0	0	0	0	0
0	0	0	0	0	0
0	0	0	254	0	0
0	0	0	0	0	0
48	13	0	0	0	801
0	0	0	9,332	0	0
<u>1,546</u>	<u>348</u>	<u>19,736</u>	<u>9,586</u>	<u>0</u>	<u>10,222</u>
0	897	0	0	0	20
0	0	0	0	0	0
0	0	0	0	0	0
<u>14,835</u>	<u>18,008</u>	<u>2,487</u>	<u>(254)</u>	<u>171,380</u>	<u>1,063,119</u>
<u>14,835</u>	<u>18,905</u>	<u>2,487</u>	<u>(254)</u>	<u>171,380</u>	<u>1,063,139</u>
<u>\$16,381</u>	<u>\$19,253</u>	<u>\$22,223</u>	<u>\$9,332</u>	<u>\$171,380</u>	<u>\$1,073,361</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet
All Special Revenue Funds
December 31, 1999
(Continued)

	<u>County Recorder Equipment</u>	<u>Parent Education</u>	<u>Indigent Children Drivers</u>	<u>Environmental Affairs Grant</u>
<u>Assets:</u>				
Cash and Cash Equivalents	\$396,065	\$14,487	\$887	\$55,569
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
<u>Receivables:</u>				
Property and Other Taxes Accounts	0	0	0	0
Interfund	0	0	0	0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Due from Other Funds	10,272	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	68
 Total Assets	 <u>\$406,337</u>	 <u>\$14,487</u>	 <u>\$887</u>	 <u>\$55,637</u>
<u>Liabilities:</u>				
Accounts Payable	\$4,793	\$0	\$0	\$15,774
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	0	0	94
Deferred Revenue	0	0	0	0
 Total Liabilities	 <u>4,793</u>	 <u>0</u>	 <u>0</u>	 <u>15,868</u>
<u>Fund Equity:</u>				
<u>Fund Balances:</u>				
Reserved for Encumbrances	1,480	220	0	20,063
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
<u>Unreserved:</u>				
Undesignated (Deficits)	400,064	14,267	887	19,706
 Total Fund Equity (Deficit)	 <u>401,544</u>	 <u>14,487</u>	 <u>887</u>	 <u>39,769</u>
 Total Liabilities and Fund Equity	 <u>\$406,337</u>	 <u>\$14,487</u>	 <u>\$887</u>	 <u>\$55,637</u>

Adult Community Based Corrections Program	Community Corrections	County Probation Services Community Based Corrections	Bridges, Culverts and County Road Levy	Ohio Seat Belt	Alternative School Grant
\$55,379	\$0	\$38,160	\$632,536	\$3,179	\$28,930
0	0	0	0	0	0
0	19,572	0	0	0	0
0	0	0	0	0	0
0	0	270	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
39,548	18,243	0	0	0	0
0	0	0	903,798	0	3,032
0	0	0	0	0	0
2,181	0	4,735	0	0	0
<u>\$97,108</u>	<u>\$37,815</u>	<u>\$43,165</u>	<u>\$1,536,334</u>	<u>\$3,179</u>	<u>\$31,962</u>
\$0	\$0	\$2,315	\$5,070	\$0	\$0
0	0	0	0	0	0
4,195	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
401	0	0	0	0	0
0	0	0	903,798	0	0
<u>4,596</u>	<u>0</u>	<u>2,315</u>	<u>908,868</u>	<u>0</u>	<u>0</u>
0	0	3,003	35,504	0	2,732
0	0	0	0	0	0
0	0	0	0	0	0
<u>92,512</u>	<u>37,815</u>	<u>37,847</u>	<u>591,962</u>	<u>3,179</u>	<u>29,230</u>
<u>92,512</u>	<u>37,815</u>	<u>40,850</u>	<u>627,466</u>	<u>3,179</u>	<u>31,962</u>
<u>\$97,108</u>	<u>\$37,815</u>	<u>\$43,165</u>	<u>\$1,536,334</u>	<u>\$3,179</u>	<u>\$31,962</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet
 All Special Revenue Funds
 December 31, 1999
 (Continued)

	Economic Development Assistance Grant	Community Development Block Grant	Cops In Shops Program	Drug Abuse Resistance Education
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$199,081	\$15	\$10,130
Cash and Cash Equivalents in Segregated Accounts	129,688	133,819	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
<u>Receivables:</u>				
Property and Other Taxes	0	0	0	0
Accounts	0	0	0	0
Interfund	0	0	0	0
Accrued Interest	915	229	0	0
Loans	461,229	121,522	0	0
Intergovernmental	0	162,500	0	35,807
Due from Other Funds	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$591,832</u>	<u>\$617,151</u>	<u>\$15</u>	<u>\$45,937</u>
<u>Liabilities:</u>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	91,999	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Retainage Payable	0	13,278	0	0
Due to Other Funds	0	2,000	0	0
Interfund Payable	0	192,146	0	0
Intergovernmental Payable	0	4,422	0	130
Deferred Revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>303,845</u>	<u>0</u>	<u>130</u>
<u>Fund Equity:</u>				
<u>Fund Balances:</u>				
Reserved for Encumbrances	0	87,899	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	461,229	121,522	0	0
<u>Unreserved:</u>				
Undesignated (Deficits)	130,603	103,885	15	45,807
Total Fund Equity (Deficit)	<u>591,832</u>	<u>313,306</u>	<u>15</u>	<u>45,807</u>
Total Liabilities and Fund Equity	<u>\$591,832</u>	<u>\$617,151</u>	<u>\$15</u>	<u>\$45,937</u>

Select Traffic Enforcement Program	Highway Safety Program	Victims of Crime	Drug Court Program	Dispute Resolution and Mediation	Reese- Peters Home Lodge Tax	Local Law Enforcement Grant
\$18,647	\$21,204	\$47,546	\$5,943	\$24,480	\$130,414	\$6,734
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	24,710	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
19,858	0	17,469	0	0	0	0
0	0	0	0	0	0	0
0	0	1,093	0	0	0	0
0	0	201	1,125	0	0	0
<u>\$38,505</u>	<u>\$21,204</u>	<u>\$66,309</u>	<u>\$7,068</u>	<u>\$24,480</u>	<u>\$155,124</u>	<u>\$6,734</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	2,261	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
36,533	21,204	0	0	0	0	0
94	0	195	0	0	0	0
0	0	0	0	0	0	0
<u>36,627</u>	<u>21,204</u>	<u>2,456</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	21	0	0	0
0	0	1,093	0	0	0	0
0	0	0	0	0	0	0
<u>1,878</u>	<u>0</u>	<u>62,760</u>	<u>7,047</u>	<u>24,480</u>	<u>155,124</u>	<u>6,734</u>
<u>1,878</u>	<u>0</u>	<u>63,853</u>	<u>7,068</u>	<u>24,480</u>	<u>155,124</u>	<u>6,734</u>
<u>\$38,505</u>	<u>\$21,204</u>	<u>\$66,309</u>	<u>\$7,068</u>	<u>\$24,480</u>	<u>\$155,124</u>	<u>\$6,734</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

(Continued)

	Cops Universal Hiring	Account- ability Grant	Sanction Costs Reimbursements	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$71,737	\$16,397	\$10,851	\$13,852,325
Cash and Cash Equivalents in Segregated Accounts	0	0	0	263,507
Cash and Cash Equivalents with Fiscal Agents	0	0	0	19,572
<u>Receivables:</u>				
Property and Other Taxes	0	0	0	89,811
Accounts	0	0	0	33,050
Interfund	0	0	0	21,204
Accrued Interest	0	0	0	1,194
Loans	0	0	0	582,751
Intergovernmental	19,261	0	0	1,734,236
Due from Other Funds	0	0	0	5,637,503
Materials and Supplies Inventory	0	0	0	346,156
Prepaid Items	0	196	0	157,297
Total Assets	\$90,998	\$16,593	\$10,851	\$22,738,606
<u>Liabilities:</u>				
Accounts Payable	\$0	\$1,451	\$0	\$824,074
Contracts Payable	0	0	0	111,759
Accrued Wages and Benefits	3,115	1,199	0	441,474
Compensated Absences Payable	0	360	0	72,436
Retainage Payable	0	0	0	55,860
Due to Other Funds	0	0	0	34,024
Interfund Payable	30,000	0	0	279,883
Intergovernmental Payable	334	94	0	168,627
Deferred Revenue	0	0	0	5,657,088
Total Liabilities	33,449	3,104	0	7,645,225
<u>Fund Equity:</u>				
<u>Fund Balances:</u>				
Reserved for Encumbrances	0	1,310	0	1,798,869
Reserved for Inventory	0	0	0	346,156
Reserved for Loans	0	0	0	582,751
<u>Unreserved:</u>				
Undesignated (Deficits)	57,549	12,179	10,851	12,365,605
Total Fund Equity (Deficit)	57,549	13,489	10,851	15,093,381
Total Liabilities and Fund Equity	\$90,998	\$16,593	\$10,851	\$22,738,606

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999

	Dog and Kennel	Child Support Enforcement Agency	Public Assistance	Litter Enforcement
<u>Revenues:</u>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	8,463	255,789	0	0
Licenses and Permits	183,866	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Fines and Forfeitures	9,330	0	0	0
Intergovernmental	0	1,717,785	4,674,584	43,860
Special Assessments	0	0	0	0
Interest	0	5,455	0	0
Donations	0	0	0	0
Other	3,910	4,734	128,225	31
Total Revenues	205,569	1,983,763	4,802,809	43,891
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	182,553	0	0	41,535
Human Services	0	2,166,077	6,150,248	0
Urban Redevelopment and Housing	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	22,560	4,954	64,440	2,595
Debt Service:				
Principal Retirement	0	0	3,362	0
Interest and Fiscal Charges	0	0	233	0
Total Expenditures	205,113	2,171,031	6,218,283	44,130
Excess of Revenues Over (Under) Expenditures	456	(187,268)	(1,415,474)	(239)
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	250,000	1,583,224	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	250,000	1,583,224	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	456	62,732	167,750	(239)
Fund Balances (Deficits) at Beginning of Year	191,419	(44,218)	176,984	23,727
Residual Equity Transfers In	0	0	0	0
Increase (Decrease) in Reserve for Inventory	(2,142)	1,687	0	0
Fund Balances (Deficit) at End of Year	\$189,733	\$20,201	\$344,734	\$23,488

(Continued)

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999
(Continued)

	Computerized Legal Research	Real Estate Assessment	Treasurer's Prepayment	Motor Vehicle
<u>Revenues:</u>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	11,812	749,985	0	154,660
Licenses and Permits	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	907,294
Fines and Forfeitures	0	0	0	33,479
Intergovernmental	0	0	0	4,201,158
Special Assessments	0	0	0	0
Interest	0	0	3,044	0
Donations	0	0	0	0
Other	0	434	0	5,236
Total Revenues	11,812	750,419	3,044	5,301,827
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	625,511	374	0
Judicial	908	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	4,137,084
Health	0	0	0	0
Human Services	0	0	0	0
Urban Redevelopment and Housing	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	387,166
Debt Service:				
Principal Retirement	0	0	0	8,525
Interest and Fiscal Charges	0	0	0	837
Total Expenditures	908	625,511	374	4,533,612
Excess of Revenues Over (Under) Expenditures	10,904	124,908	2,670	768,215
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	0	0	0	34,271
Operating Transfers In	0	0	0	246,149
Operating Transfers Out	0	0	0	(232,202)
Total Other Financing Sources (Uses)	0	0	0	48,218
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	10,904	124,908	2,670	816,433
Fund Balances (Deficits) at Beginning of Year	51,867	931,876	5,626	1,985,464
Residual Equity Transfers In	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	46,393
Fund Balances (Deficit) at End of Year	\$62,771	\$1,056,784	\$8,296	\$2,848,290

Road and Bridge	Youth Services	Enforcement and Education	Ditch Maintenance	Mental Retardation	Delinquent Real Estate Collection	Mental Health and Recovery Services Board
\$0	\$0	\$0	\$0	\$3,874,275	\$0	\$429,206
0	0	0	0	244,906	103,784	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
47,803	0	3,664	0	0	0	0
0	689,414	0	0	3,335,187	0	4,090,359
0	0	0	46,442	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
54	387	0	0	14,878	68	25,455
<u>47,857</u>	<u>689,801</u>	<u>3,664</u>	<u>46,442</u>	<u>7,469,246</u>	<u>103,852</u>	<u>4,545,020</u>
0	0	0	0	0	80,580	0
0	0	0	0	0	0	0
0	560,589	0	0	0	0	0
47,102	0	0	9,942	0	0	0
0	0	0	0	5,430,568	0	4,239,794
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	4,652	0	0	207,786	8,758	46,119
0	0	0	0	6,544	0	0
0	0	0	0	134	0	0
<u>47,102</u>	<u>565,241</u>	<u>0</u>	<u>9,942</u>	<u>5,645,032</u>	<u>89,338</u>	<u>4,285,913</u>
<u>755</u>	<u>124,560</u>	<u>3,664</u>	<u>36,500</u>	<u>1,824,214</u>	<u>14,514</u>	<u>259,107</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	(400,000)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(400,000)</u>	<u>0</u>	<u>0</u>
755	124,560	3,664	36,500	1,424,214	14,514	259,107
19,476	998,563	8,899	149,188	993,202	237,024	1,107,341
0	0	0	0	0	0	0
0	0	0	0	3,149	0	0
<u>\$20,231</u>	<u>\$1,123,123</u>	<u>\$12,563</u>	<u>\$185,688</u>	<u>\$2,420,565</u>	<u>\$251,538</u>	<u>\$1,366,448</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999
(Continued)

	<u>Commissary</u>	<u>Children Services</u>	<u>Indigent Guardianship</u>	<u>Emergency Management</u>
<u>Revenues:</u>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	51,878	122,225	16,740	0
Licenses and Permits	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	1,622,729	0	22,438
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	570	64,978	0	196
Total Revenues	52,448	1,809,932	16,740	22,634
<u>Expenditures:</u>				
<u>Current:</u>				
<u>General Government:</u>				
Legislative and Executive	0	0	0	0
Judicial	0	0	17,963	0
Public Safety	40,206	0	0	40,531
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	1,146,349	0	0
Urban Redevelopment and Housing	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	569	1,875	0	13,193
<u>Debt Service:</u>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	40,775	1,148,224	17,963	53,724
Excess of Revenues Over (Under) Expenditures	11,673	661,708	(1,223)	(31,090)
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	650,000	0	22,500
Operating Transfers Out	0	(640,000)	0	0
Total Other Financing Sources (Uses)	0	10,000	0	22,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	11,673	671,708	(1,223)	(8,590)
Fund Balances (Deficits) at Beginning of Year	7,641	584,876	9,224	23,425
Residual Equity Transfers In	0	22,080	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$19,314	\$1,278,664	\$8,001	\$14,835

<u>Emergency Planning</u>	<u>Marriage License</u>	<u>Bateson Beach</u>	<u>Computer</u>	<u>Certificate of Title Administration</u>	<u>County Recorder Equipment</u>	<u>Parent Education</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,498	0	0	0	422,834	149,592	10,065
0	36,172	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	49,003	0	0	0
19,685	0	0	0	0	0	0
0	0	544	0	0	0	0
0	0	0	0	0	0	0
8,130	0	0	0	0	0	0
20	0	0	0	5,160	0	0
<u>29,333</u>	<u>36,172</u>	<u>544</u>	<u>49,003</u>	<u>427,994</u>	<u>149,592</u>	<u>10,065</u>
0	0	0	0	0	72,104	0
0	0	0	20,606	302,127	0	7,792
28,150	0	0	0	0	0	0
0	0	0	0	0	0	0
0	36,011	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
15,867	0	0	0	13,011	14,665	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>44,017</u>	<u>36,011</u>	<u>0</u>	<u>20,606</u>	<u>315,138</u>	<u>86,769</u>	<u>7,792</u>
<u>(14,684)</u>	<u>161</u>	<u>544</u>	<u>28,397</u>	<u>112,856</u>	<u>62,823</u>	<u>2,273</u>
0	0	0	0	0	0	0
1,000	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(13,684)	161	544	28,397	112,856	62,823	2,273
32,589	2,326	(798)	142,983	950,283	338,721	12,214
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$18,905</u>	<u>\$2,487</u>	<u>(\$254)</u>	<u>\$171,380</u>	<u>\$1,063,139</u>	<u>\$401,544</u>	<u>\$14,487</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999
(Continued)

	Indigent Children Drivers	Environmental Affairs Grant	Adult Community Based Corrections Program	Community Corrections
Revenues:				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	6,064	0	0
Licenses and Permits	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Fines and Forfeitures	212	0	0	0
Intergovernmental	0	238,489	206,320	99,561
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	0	10,318	204	0
Total Revenues	212	254,871	206,524	99,561
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	129,182	0
Public Works	0	235,753	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Urban Redevelopment and Housing	0	0	0	0
Intergovernmental	0	0	0	76,281
Capital Outlay	0	17,967	16,094	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	253,720	145,276	76,281
Excess of Revenues Over (Under) Expenditures	212	1,151	61,248	23,280
Other Financing Sources (Uses):				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	212	1,151	61,248	23,280
Fund Balances (Deficits) at Beginning of Year	675	38,618	31,264	14,535
Residual Equity Transfers In	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
Fund Balances (Deficit) at End of Year	\$887	\$39,769	\$92,512	\$37,815

County Probation Services Community Based Corrections	Bridges, Culverts and County Road Levy	Ohio Seat Belt	Alternative School Grant	Economic Development Assistance Grant	Community Development Block Grant	Cops in Shops Program
\$0	\$627,755	\$0	\$0	\$0	\$0	\$0
60,375	0	0	31,494	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	2,120	0	0	0	0
0	69,921	0	0	0	254,000	0
0	0	0	0	0	0	0
0	0	0	0	27,785	12,024	0
0	0	0	0	0	0	0
858	8,238	0	1,668	750	0	0
<u>61,233</u>	<u>705,914</u>	<u>2,120</u>	<u>33,162</u>	<u>28,535</u>	<u>266,024</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
35,694	0	1,175	16,851	0	0	0
0	323,264	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	2,129	111	0
0	0	0	0	0	215,037	0
5,265	4,270	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>40,959</u>	<u>327,534</u>	<u>1,175</u>	<u>16,851</u>	<u>2,129</u>	<u>215,148</u>	<u>0</u>
<u>20,274</u>	<u>378,380</u>	<u>945</u>	<u>16,311</u>	<u>26,406</u>	<u>50,876</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	(209,000)	0	0	0	0	0
<u>0</u>	<u>(209,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20,274	169,380	945	16,311	26,406	50,876	0
20,576	458,086	2,234	15,651	565,426	262,430	15
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$40,850</u>	<u>\$627,466</u>	<u>\$3,179</u>	<u>\$31,962</u>	<u>\$591,832</u>	<u>\$313,306</u>	<u>\$15</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999
(Continued)

	Drug Abuse Resistance Education	Select Traffic Enforcement Program	Victims of Crime	Drug Court Program
<u>Revenues:</u>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	1,536
Licenses and Permits	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	35,807	33,232	62,477	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	1,200	0	0	4,565
Other	37	32	40	87
Total Revenues	37,044	33,264	62,517	6,188
<u>Expenditures:</u>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	15,951
Public Safety	59,910	32,480	59,483	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Urban Redevelopment and Housing	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	3,149	501
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	59,910	32,480	62,632	16,452
Excess of Revenues Over (Under) Expenditures	(22,866)	784	(115)	(10,264)
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	27,619	0	41,256	94
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	27,619	0	41,256	94
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,753	784	41,141	(10,170)
Fund Balances (Deficits) at Beginning of Year	41,054	1,094	21,619	17,238
Residual Equity Transfers In	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	1,093	0
Fund Balances (Deficit) at End of Year	\$45,807	\$1,878	\$63,853	\$7,068

Dispute Resolution and Mediation	Reese-Peters Home Lodge Tax	Local Law Enforcement Grant	Cops Universal Hiring	Accountability Grant	Sanction Costs Reimbursements	Totals
\$0	\$104,859	\$0	\$0	\$0	\$0	\$5,036,095
13,260	0	0	0	0	10,851	2,427,811
0	0	0	0	0	0	220,038
0	0	0	0	0	0	907,294
0	0	0	0	0	0	145,611
0	0	0	96,316	39,771	0	21,553,093
0	0	0	0	0	0	46,986
0	0	0	0	0	0	48,308
0	0	0	0	0	0	13,895
0	0	24	41	0	0	276,633
<u>13,260</u>	<u>104,859</u>	<u>24</u>	<u>96,357</u>	<u>39,771</u>	<u>10,851</u>	<u>30,675,764</u>
0	0	0	0	0	0	778,569
0	0	0	0	30,024	0	395,371
0	0	11,892	98,415	0	0	1,114,558
0	0	0	0	0	0	4,753,145
0	0	0	0	0	0	9,930,461
0	0	0	0	0	0	9,462,674
0	0	0	0	0	0	2,240
0	0	0	0	0	0	291,318
0	0	68,938	0	677	0	925,071
0	0	0	0	0	0	18,431
0	0	0	0	0	0	1,204
<u>0</u>	<u>0</u>	<u>80,830</u>	<u>98,415</u>	<u>30,701</u>	<u>0</u>	<u>27,673,042</u>
<u>13,260</u>	<u>104,859</u>	<u>(80,806)</u>	<u>(2,058)</u>	<u>9,070</u>	<u>10,851</u>	<u>3,002,722</u>
0	0	0	0	0	0	34,271
0	0	7,833	76,120	4,419	0	2,910,214
0	0	0	0	0	0	(1,481,202)
<u>0</u>	<u>0</u>	<u>7,833</u>	<u>76,120</u>	<u>4,419</u>	<u>0</u>	<u>1,463,283</u>
13,260	104,859	(72,973)	74,062	13,489	10,851	4,466,005
11,220	50,265	79,707	(16,513)	0	0	10,555,116
0	0	0	0	0	0	22,080
0	0	0	0	0	0	50,180
<u>\$24,480</u>	<u>\$155,124</u>	<u>\$6,734</u>	<u>\$57,549</u>	<u>\$13,489</u>	<u>\$10,851</u>	<u>\$15,093,381</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dog and Kennel Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$9,000	\$8,463	(\$537)
Licenses and Permits	200,000	183,866	(16,134)
Fines and Forfeitures	12,750	9,255	(3,495)
Other	150	3,910	3,760
Total Revenues	221,900	205,494	(16,406)
<u>Expenditures:</u>			
Current:			
Health			
Dog and Kennel			
Personal Services	125,991	112,313	13,678
Fringe Benefits	50,697	36,678	14,019
Materials and Supplies	22,000	19,568	2,432
Contractual Services	20,500	18,944	1,556
Capital Outlay	24,500	23,595	905
Other	300	0	300
Total Expenditures	243,988	211,098	32,890
Excess of Revenues Under Expenditures	(22,088)	(5,604)	16,484
Fund Balance at Beginning of Year	192,582	192,582	0
Unexpended Prior Year Encumbrances	672	672	0
Fund Balance at End of Year	\$171,166	\$187,650	\$16,484

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Agency Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$261,004	\$250,995	(\$10,009)
Intergovernmental	1,743,544	1,752,867	9,323
Other	400	4,959	4,559
Total Revenues	2,004,948	2,008,821	3,873
<u>Expenditures:</u>			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	1,287,881	1,284,745	3,136
Fringe Benefits	402,482	398,674	3,808
Materials and Supplies	54,500	43,336	11,164
Contractual Services	499,001	484,011	14,990
Capital Outlay	5,000	4,954	46
Other	6,085	5,119	966
Total Expenditures	2,254,949	2,220,839	34,110
Excess of Revenues Under Expenditures	(250,001)	(212,018)	37,983
<u>Other Financing Sources:</u>			
Operating Transfers In	250,000	250,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1)	37,982	37,983
Fund Balance at Beginning of Year	33,397	33,397	0
Unexpended Prior Year Encumbrances	13,423	13,423	0
Fund Balance at End of Year	\$46,819	\$84,802	\$37,983

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Public Assistance Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$4,042,396	\$4,345,132	\$302,736
Other	128,604	127,005	(1,599)
Total Revenues	4,171,000	4,472,137	301,137
Expenditures:			
Current:			
Human Services			
Administration			
Personal Services	1,245,000	1,237,488	7,512
Fringe Benefits	493,800	491,711	2,089
Materials and Supplies	100,001	85,664	14,337
Contractual Services	342,711	276,761	65,950
Capital Outlay	54,500	36,859	17,641
Other	188	188	0
Total Administration	2,236,200	2,128,671	107,529
Public Social Services			
Personal Services	516,000	513,715	2,285
Fringe Benefits	228,600	209,785	18,815
Materials and Supplies	4,000	2,264	1,736
Contractual Service	2,136,700	2,120,680	16,020
Capital Outlay	14,000	0	14,000
Total Public Social Services	2,899,300	2,846,444	52,856
Child Services			
Personal Services	940,000	928,731	11,269
Fringe Benefits	336,245	316,876	19,369
Materials and Supplies	20,000	17,250	2,750
Contractual Service	110,000	85,228	24,772
Capital Outlay	40,000	29,918	10,082
Other	15,000	95	14,905
Total Child Services	1,461,245	1,378,098	83,147
Total Expenditures	6,596,745	6,353,213	243,532
Excess of Revenues Under Expenditures	(2,425,745)	(1,881,076)	544,669
Other Financing Sources:			
Operating Transfers In	2,425,745	1,583,224	(842,521)
Excess of Revenues and Other Financing Sources Under Expenditures	0	(297,852)	(297,852)
Fund Balance at Beginning of Year	526,644	526,644	0
Unexpended Prior Year Encumbrances	72,014	72,014	0
Fund Balance at End of Year	\$598,658	\$300,806	(\$297,852)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Litter Enforcement Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$41,832	\$31,374	(\$10,458)
Other	0	31	31
Total Revenues	41,832	31,405	(10,427)
<u>Expenditures:</u>			
Current:			
Health			
Litter Enforcement			
Personal Services	29,590	29,590	0
Fringe Benefits	10,338	9,935	403
Contractual Services	2,500	2,131	369
Capital Outlay	11,763	2,595	9,168
Total Expenditures	54,191	44,251	9,940
Excess of Revenues Under Expenditures	(12,359)	(12,846)	(487)
Fund Balance at Beginning of Year	24,878	24,878	0
Unexpended Prior Year Encumbrances	183	183	0
Fund Balance at End of Year	\$12,702	\$12,215	(\$487)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Computerized Legal Research Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$17,400	\$11,671	(\$5,729)
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Computerized Legal Research			
Other	<u>9,600</u>	<u>908</u>	<u>8,692</u>
Excess of Revenues Over Expenditures	7,800	10,763	2,963
Fund Balance at Beginning of Year	<u>50,526</u>	<u>50,526</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$58,326</u></u>	<u><u>\$61,289</u></u>	<u><u>\$2,963</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Real Estate Assessment Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$624,000	\$749,985	\$125,985
Other	6,000	434	(5,566)
Total Revenues	630,000	750,419	120,419
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Real Estate Assessment			
Personal Services	291,748	237,518	54,230
Fringe Benefits	114,962	66,059	48,903
Materials and Supplies	9,000	8,966	34
Contractual Services	962,724	875,228	87,496
Total Expenditures	1,378,434	1,187,771	190,663
Excess of Revenues Under Expenditures	(748,434)	(437,352)	311,082
Fund Balance at Beginning of Year	924,337	924,337	0
Unexpended Prior Year Encumbrances	484	484	0
Fund Balance at End of Year	\$176,387	\$487,469	\$311,082

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Treasurer's Prepayment Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Interest	<u>\$1,700</u>	<u>\$3,811</u>	<u>\$2,111</u>
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Treasurer's Prepayment			
Materials and Supplies	400	259	141
Contractual Services	<u>400</u>	<u>115</u>	<u>285</u>
Total Expenditures	<u>800</u>	<u>374</u>	<u>426</u>
Excess of Revenues Over Expenditures	900	3,437	2,537
Fund Balance at Beginning of Year	<u>4,450</u>	<u>4,450</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,350</u></u>	<u><u>\$7,887</u></u>	<u><u>\$2,537</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Motor Vehicle Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$7,951	\$154,271	\$146,320
Permissive Motor Vehicle License Tax	870,000	908,983	38,983
Fines and Forfeitures	40,000	32,297	(7,703)
Intergovernmental	4,135,000	4,200,971	65,971
Other	3,030	5,626	2,596
Total Revenues	5,055,981	5,302,148	246,167
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Engineer			
Personal Services	499,654	429,757	69,897
Fringe Benefits	168,221	129,682	38,539
Materials and Supplies	7,000	5,505	1,495
Contractual Services	28,536	23,498	5,038
Capital Outlay	34,000	16,779	17,221
Total Engineer	737,411	605,221	132,190
Safety and Health			
Materials and Supplies	550	239	311
Contractual Services	4,800	3,855	945
Capital Outlay	12,425	2,786	9,639
Total Road	17,775	6,880	10,895
Road			
Personal Services	1,258,695	1,007,714	250,981
Fringe Benefits	490,986	390,371	100,615
Materials and Supplies	744,450	519,610	224,840
Contractual Services	603,782	300,577	303,205
Capital Outlay	1,357,049	1,198,306	158,743
Total Road	4,454,962	3,416,578	1,038,384
Bridge			
Personal Services	107,225	80,240	26,985
Fringe Benefits	45,465	37,157	8,308
Materials and Supplies	75,000	37,252	37,748
Contractual Service	492,100	393,077	99,023
Capital Outlay	157,824	99,598	58,226
Total Bridge	877,614	647,324	230,290
Total Expenditures	\$6,087,762	\$4,676,003	\$1,411,759

(Continued)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Motor Vehicle Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(\$1,031,781)	\$626,145	\$1,657,926
<u>Other Financing Sources (Uses):</u>			
Sale of Fixed Assets	0	34,271	34,271
Advances In	0	17,670	17,670
Operating Transfers In	246,149	246,149	0
Operating Transfers Out	(232,202)	(232,202)	0
Total Other Financing Sources (Uses)	13,947	65,888	51,941
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,017,834)	692,033	1,709,867
Fund Balance at Beginning of Year	1,059,491	1,059,491	0
Unexpended Prior Year Encumbrances	97,195	97,195	0
Fund Balance at End of Year	<u>\$138,852</u>	<u>\$1,848,719</u>	<u>\$1,709,867</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Road and Bridge Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$45,132	\$44,496	(\$636)
Other	0	54	54
Total Revenues	<u>45,132</u>	<u>44,550</u>	<u>(582)</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Road and Bridge			
Personal Services	35,889	35,877	12
Fringe Benefits	13,786	12,619	1,167
Total Expenditures	<u>49,675</u>	<u>48,496</u>	<u>1,179</u>
Excess of Revenues Under Expenditures	(4,543)	(3,946)	597
Fund Balance at Beginning of Year	<u>20,161</u>	<u>20,161</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,618</u></u>	<u><u>\$16,215</u></u>	<u><u>\$597</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Youth Services Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$593,482	\$703,229	\$109,747
Other	0	387	387
Total Revenues	593,482	703,616	110,134
<u>Expenditures:</u>			
Current:			
Public Safety			
Community Service			
Personal Services	21,039	21,031	8
Fringe Benefits	9,662	8,985	677
Total Community Service	30,701	30,016	685
Youth Service			
Personal Services	28,119	25,727	2,392
Fringe Benefits	10,747	9,283	1,464
Contractual Services	4,000	2,645	1,355
Total Youth Services	42,866	37,655	5,211
Intensive Probation Program			
Personal Services	53,988	28,047	25,941
Fringe Benefits	16,418	11,310	5,108
Total Intensive Probation Program	70,406	39,357	31,049
Intake Program			
Personal Services	28,829	28,829	0
Fringe Benefits	5,249	4,771	478
Total Intake Program	34,078	33,600	478
Felony Delinquent Care and Custody			
Personal Services	316,559	310,731	5,828
Fringe Benefits	89,833	83,483	6,350
Materials and Supplies	6,000	4,048	1,952
Contractual Services	22,009	443	21,566
Other	6,000	4,652	1,348
Total Felony Delinquent Care and Custod	440,401	403,357	37,044
Juvenile Probation			
Personal Services	20,630	17,723	2,907
Fringe Benefits	5,932	4,866	1,066
Total Juvenile Probation	26,562	22,589	3,973
Total Expenditures	\$645,014	\$566,574	\$78,440 (Continued)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Youth Services Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(\$51,532)	\$137,042	\$188,574
Fund Balance at Beginning of Year	934,140	934,140	0
Unexpended Prior Year Encumbrances	422	422	0
Fund Balance at End of Year	<u>\$883,030</u>	<u>\$1,071,604</u>	<u>\$188,574</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Enforcement and Education Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$5,000	\$3,780	(\$1,220)
<u>Expenditures:</u>			
Current:			
Public Safety			
Enforcement and Education			
Contractual Services	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Excess of Revenues Over Expenditures	0	3,780	3,780
Fund Balance at Beginning of Year	<u>8,673</u>	<u>8,673</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$8,673</u></u>	<u><u>\$12,453</u></u>	<u><u>\$3,780</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Ditch Maintenance Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Special Assessments	<u>\$1,219</u>	<u>\$46,442</u>	<u>\$45,223</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Ditch Maintenance-Slate Ridge			
Contractual Services	15,793	4,652	11,141
Ditch Maintenance-Hampton Ridge			
Contractual Services	<u>11,523</u>	<u>5,290</u>	<u>6,233</u>
Total Expenditures	<u>27,316</u>	<u>9,942</u>	<u>17,374</u>
Excess of Revenues Over (Under) Expenditures	(26,097)	36,500	62,597
Fund Balance at Beginning of Year	<u>149,188</u>	<u>149,188</u>	<u>0</u>
Fund Balance at End of Year	<u>\$123,091</u>	<u>\$185,688</u>	<u>\$62,597</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Mental Retardation Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$3,793,991	\$3,874,275	\$80,284
Charges for Services	178,480	236,632	58,152
Intergovernmental	2,827,352	3,305,011	477,659
Other	6,734	14,978	8,244
Total Revenues	6,806,557	7,430,896	624,339
<u>Expenditures:</u>			
Current:			
Health			
Mental Retardation			
Personal Services	3,831,846	3,652,138	179,708
Fringe Benefits	1,317,010	1,152,131	164,879
Materials and Supplies	156,001	144,117	11,884
Contractual Services	803,499	599,250	204,249
Capital Outlay	199,583	154,096	45,487
Total Expenditures	6,307,939	5,701,732	606,207
Excess of Revenues Over Expenditures	498,618	1,729,164	1,230,546
<u>Other Financing Uses:</u>			
Operating Transfers Out	(400,000)	(400,000)	0
Excess of Revenues Over Expenditures and Other Financing Uses	98,618	1,329,164	1,230,546
Fund Balance at Beginning of Year	785,505	785,505	0
Unexpended Prior Year Encumbrances	24,631	24,631	0
Fund Balance at End of Year	\$908,754	\$2,139,300	\$1,230,546

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$104,421	\$104,205	(\$216)
Other	5,579	68	(5,511)
Total Revenues	110,000	104,273	(5,727)
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Treasurer			
Personal Services	35,000	20,364	14,636
Fringe Benefits	31,000	3,211	27,789
Materials and Supplies	7,000	2,146	4,854
Contractual Services	15,000	2,387	12,613
Capital Outlay	30,000	11,683	18,317
Other	4,000	0	4,000
Total Treasurer	122,000	39,791	82,209
Prosecutor			
Personal Services	32,926	32,454	472
Fringe Benefits	25,885	18,306	7,579
Contractual Service	21,000	1,950	19,050
Other	2,800	0	2,800
Total Prosecutor	82,611	52,710	29,901
Total Expenditures	204,611	92,501	112,110
Excess of Revenues Over (Under) Expenditures	(94,611)	11,772	106,383
Fund Balance at Beginning of Year	241,246	241,246	0
Unexpended Prior Year Encumbrances	168	168	0
Fund Balance at End of Year	\$146,803	\$253,186	\$106,383

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mental Health and Recovery Services Board Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$419,234	\$429,206	\$9,972
Intergovernmental	4,309,528	3,978,807	(330,721)
Other	11,678	36,704	25,026
Total Revenues	4,740,440	4,444,717	(295,723)
<u>Expenditures:</u>			
Current:			
Health			
Mental Health and Recovery Services Board			
Personal Services	317,000	316,910	90
Fringe Benefits	97,910	81,098	16,812
Materials and Supplies	18,000	13,950	4,050
Contractual Services	4,310,672	3,530,682	779,990
Capital Outlay	55,000	41,402	13,598
Other	3,000	0	3,000
Total Expenditures	4,801,582	3,984,042	817,540
Excess of Revenues Over (Under) Expenditures	(61,142)	460,675	521,817
Fund Balance at Beginning of Year	119,959	119,959	0
Unexpended Prior Year Encumbrances	180,485	180,485	0
Fund Balance at End of Year	\$239,302	\$761,119	\$521,817

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Commissary Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$62,000	\$51,796	(\$10,204)
Other	0	570	570
Total Revenues	<u>62,000</u>	<u>52,366</u>	<u>(9,634)</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Safety			
Commissary			
Materials and Supplies	59,500	42,135	17,365
Capital Outlay	2,000	569	1,431
Other	500	312	188
Total Expenditures	<u>62,000</u>	<u>43,016</u>	<u>18,984</u>
Excess of Revenues Over Expenditures	0	9,350	9,350
Fund Balance at Beginning of Year	8,404	8,404	0
Unexpended Prior Year Encumbrances	<u>1,316</u>	<u>1,316</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,720</u></u>	<u><u>\$19,070</u></u>	<u><u>\$9,350</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Children Services Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$75,000	\$94,335	\$19,335
Intergovernmental	1,399,000	1,600,734	201,734
Other	67,000	64,540	(2,460)
Total Revenues	1,541,000	1,759,609	218,609
<u>Expenditures:</u>			
Current:			
Human Services			
Children Services			
Contractual Service	1,541,000	1,270,936	270,064
Capital Outlay	22,080	1,875	20,205
Total Expenditures	1,563,080	1,272,811	290,269
Excess of Revenues Over (Under) Expenditures	(22,080)	486,798	508,878
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	650,000	650,000	0
Operating Transfers Out	(650,000)	(640,000)	10,000
Total Other Financing Sources Uses	0	10,000	10,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(22,080)	496,798	518,878
Fund Balance at Beginning of Year	377,491	377,491	0
Residual Equity Transfer In	22,080	22,080	0
Unexpended Prior Year Encumbrances	55,242	55,242	0
Fund Balance at End of Year	\$432,733	\$951,611	\$518,878

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Indigent Guardianship Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$18,000	\$16,720	(\$1,280)
<u>Expenditures:</u>			
Current:			
General Government - Judicial Indigent Guardianship Contractual Services	<u>23,000</u>	<u>17,963</u>	<u>5,037</u>
Excess of Revenues Under Expenditures	(5,000)	(1,243)	3,757
Fund Balance at Beginning of Year	<u>8,024</u>	<u>8,024</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,024</u></u>	<u><u>\$6,781</u></u>	<u><u>\$3,757</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$30,500	\$30,548	\$48
Other	0	196	196
Total Revenues	30,500	30,744	244
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency Management			
Personal Services	18,200	17,593	607
Fringe Benefits	9,400	8,335	1,065
Materials and Supplies	1,300	1,275	25
Contractual Services	14,400	13,331	1,069
Capital Outlay	13,200	13,193	7
Total Expenditures	56,500	53,727	2,773
Excess of Revenues Under Expenditures	(26,000)	(22,983)	3,017
<u>Other Financing Sources:</u>			
Operating Transfers In	22,500	22,500	0
Excess of Revenues and Other Financing Sources Under Expenditures	(3,500)	(483)	3,017
Fund Balance at Beginning of Year	11,450	11,450	0
Fund Balance at End of Year	\$7,950	\$10,967	\$3,017

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Emergency Planning Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,498	\$1,498	\$0
Intergovernmental	28,000	26,421	(1,579)
Donations	7,502	8,130	628
Other	0	20	20
Total Revenues	37,000	36,069	(931)
<u>Expenditures:</u>			
Current:			
Public Safety			
Emergency Planning			
Personal Services	3,900	3,333	567
Fringe Benefits	725	547	178
Materials and Supplies	1,500	1,496	4
Contractual Services	28,275	23,328	4,947
Capital Outlay	17,000	15,140	1,860
Other	1,000	0	1,000
Total Expenditures	52,400	43,844	8,556
Excess of Revenues Under Expenditures	(15,400)	(7,775)	7,625
<u>Other Financing Sources:</u>			
Operating Transfers In	1,000	1,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(14,400)	(6,775)	7,625
Fund Balance at Beginning of Year	23,398	23,398	0
Unexpendable Prior Year Encumbrances	57	57	0
Fund Balance at End of Year	\$9,055	\$16,680	\$7,625

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Marriage License Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Licenses and Permits	\$43,000	\$35,919	(\$7,081)
<u>Expenditures:</u>			
<u>Current:</u>			
Health			
Marriage License			
Contractual Services	<u>43,000</u>	<u>34,711</u>	<u>8,289</u>
Excess of Revenues Over Expenditures	0	1,208	1,208
Fund Balance at Beginning of Year	<u>18,436</u>	<u>18,436</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,436</u></u>	<u><u>\$19,644</u></u>	<u><u>\$1,208</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Bateson Beach Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$800	\$544	(\$256)
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Bateson Beach			
Other	800	544	256
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Computer Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$49,800	\$48,440	(\$1,360)
<u>Expenditures:</u>			
Current:			
General Governmental - Judicial			
Computer			
Other	<u>106,800</u>	<u>18,572</u>	<u>88,228</u>
Excess of Revenues Over (Under) Expenditures	(57,000)	29,868	86,868
Fund Balance at Beginning of Year	132,936	132,936	0
Unexpendable Prior Year Encumbrances	<u>3,046</u>	<u>3,046</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$78,982</u></u>	<u><u>\$165,850</u></u>	<u><u>\$86,868</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Certificate of Title Administration Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$370,000	\$418,196	\$48,196
Other	0	5,160	5,160
Total Revenues	370,000	423,356	53,356
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	221,950	218,286	3,664
Fringe Benefits	105,928	68,993	36,935
Materials and Supplies	9,000	6,043	2,957
Contractual Services	17,660	10,234	7,426
Capital Outlay	10,000	474	9,526
Other	2,500	0	2,500
Total Expenditures	367,038	304,030	63,008
Excess of Revenues Over Expenditures	2,962	119,326	116,364
<u>Other Financing Uses:</u>			
Operating Transfers Out	(370,000)	0	370,000
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(367,038)	119,326	486,364
Fund Balance at Beginning of Year	916,844	916,844	0
Fund Balance at End of Year	\$549,806	\$1,036,170	\$486,364

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 County Recorder Equipment Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$120,000	\$153,408	\$33,408
<u>Expenditures:</u>			
<u>Current:</u>			
General Government -			
Legislative and Executive			
Recorder Equipment			
Contractual Services	90,000	72,104	17,896
Capital Outlay	30,000	12,040	17,960
Total Expenditures	<u>120,000</u>	<u>84,144</u>	<u>35,856</u>
Excess of Revenues Over Expenditures	0	69,264	69,264
Fund Balance at Beginning of Year	320,524	320,524	0
Unexpended Prior Year Encumbrances	<u>4</u>	<u>4</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$320,528</u></u>	<u><u>\$389,792</u></u>	<u><u>\$69,264</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Parent Education Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	<u>\$16,000</u>	<u>\$10,080</u>	<u>(\$5,920)</u>
<u>Expenditures:</u>			
Current:			
General Governmental - Judicial			
Parent Education			
Materials and Supplies	500	432	68
Contractual Services	13,000	7,360	5,640
Capital Outlay	500	0	500
Other	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total Expenditures	<u>15,000</u>	<u>7,792</u>	<u>7,208</u>
Excess of Revenues Over Expenditures	1,000	2,288	1,288
Fund Balance at Beginning of Year	<u>11,214</u>	<u>11,214</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,214</u></u>	<u><u>\$13,502</u></u>	<u><u>\$1,288</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Indigent Children Drivers Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$50	\$212	\$162
<u>Expenditures:</u>			
<u>Current:</u>			
General Government - Judicial			
Indigent Children Drivers			
Other	50	0	50
Excess of Revenues Over Expenditures	0	212	212
Fund Balance at Beginning of Year	675	675	0
Fund Balance at End of Year	<u>\$675</u>	<u>\$887</u>	<u>\$212</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Environmental Affairs Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$5,350	\$6,370	\$1,020
Intergovernmental	287,572	238,489	(49,083)
Other	17,531	10,318	(7,213)
Total Revenues	310,453	255,177	(55,276)
<u>Expenditures:</u>			
Current:			
Public Works			
Environmental Affairs			
Personal Services	22,033	12,634	9,399
Fringe Benefits	3,908	2,843	1,065
Materials and Supplies	42,536	39,503	3,033
Contractual Services	148,346	136,506	11,840
Capital Outlay	2,000	1,753	247
Other	500	500	0
Total Environmental Affairs	219,323	193,739	25,584
Cooperative			
Personal Services	30,030	15,747	14,283
Fringe Benefits	18,000	8,502	9,498
Materials and Supplies	16,327	4,875	11,452
Contractual Services	44,160	44,082	78
Other	2,675	2,675	0
Total Cooperative	111,192	75,881	35,311
Buy Recycled			
Capital Outlay	27,390	17,000	10,390
Other	1,500	848	652
Total Buy Recycled	28,890	17,848	11,042
Quality Assurance			
Materials and Supplies	1,000	1,000	0
Target Materials			
Contractual Services	12,800	12,477	323
Other	920	477	443
Total Target Materials	\$13,720	\$12,954	\$766

(Continued)

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Environmental Affairs Grant Fund
 For the Year Ended December 31, 1999
 (Continued)

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Office Facilities			
Materials and Supplies	\$1,000	\$302	\$698
Other	500	500	0
Total Office Facilities	1,500	802	698
Total Expenditures	375,625	302,224	73,401
Excess of Revenues Under Expenditures	(65,172)	(47,047)	18,125
Fund Balance at Beginning of Year	65,172	65,172	0
Unexpended Prior Year Encumbrances	1,607	1,607	0
Fund Balance at End of Year	\$1,607	\$19,732	\$18,125

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Adult Community Based Corrections Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$158,699	\$188,930	\$30,231
Other	0	204	204
Total Revenues	<u>158,699</u>	<u>189,134</u>	<u>30,435</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Adult Community Based			
Corrections Program			
Personal Services	96,711	96,408	303
Fringe Benefits	36,342	20,166	16,176
Materials and Supplies	3,000	2,660	340
Contractual Services	16,039	10,669	5,370
Capital Outlay	16,717	16,094	623
Total Expenditures	<u>168,809</u>	<u>145,997</u>	<u>22,812</u>
Excess of Revenues Over (Under) Expenditures	(10,110)	43,137	53,247
Fund Balance at Beginning of Year	12,221	12,221	0
Unexpended Prior Year Encumbrances	21	21	0
Fund Balance at End of Year	<u>\$2,132</u>	<u>\$55,379</u>	<u>\$53,247</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Community Corrections Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$89,875	\$89,875	\$0
<u>Expenditures:</u>			
Current:			
Public Safety			
Community Corrections			
Other	89,875	89,875	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
County Probation Services Community Based Corrections Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$43,789	\$60,483	\$16,694
Other	0	815	815
Total Revenues	43,789	61,298	17,509
<u>Expenditures:</u>			
Current:			
Public Safety			
County Probation Services Community Based Corrections			
Fringe Benefits	1,091	1,057	34
Materials and Supplies	2,101	2,097	4
Contractual Services	40,687	40,072	615
Capital Outlay	6,000	5,995	5
Total Expenditures	49,879	49,221	658
Excess of Revenues Over (Under) Expenditures	(6,090)	12,077	18,167
Fund Balance at Beginning of Year	17,563	17,563	0
Unexpended Prior Year Encumbrances	1,128	1,128	0
Fund Balance at End of Year	\$12,601	\$30,768	\$18,167

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Bridges, Culverts and County Road Levy Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property and Other Taxes	\$589,356	\$627,755	\$38,399
Intergovernmental	65,644	69,921	4,277
Other	4,839	8,238	3,399
Total Revenues	659,839	705,914	46,075
<u>Expenditures:</u>			
Current:			
Public Works			
Bridges and Culverts			
Contractual Services	22,000	702	21,298
Capital Outlay	575,881	280,637	295,244
Total Bridges and Culverts	597,881	281,339	316,542
County Road Construction			
Contractual Service	6,500	2,485	4,015
Capital Outlay	74,839	66,043	8,796
Total County Road Construction	81,339	68,528	12,811
Total Expenditures	679,220	349,867	329,353
Excess of Revenues Over (Under) Expenditures	(19,381)	356,047	375,428
<u>Other Financing Uses:</u>			
Operating Transfers Out	(209,000)	(209,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(228,381)	147,047	375,428
Fund Balance at Beginning of Year	361,902	361,902	0
Unexpended Prior Year Encumbrances	83,013	83,013	0
Fund Balance at End of Year	\$216,534	\$591,962	\$375,428

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Ohio Seat Belt Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$2,500	\$2,120	(\$380)
<u>Expenditures:</u>			
Current:			
Public Safety			
Seat Belt			
Contract Services	<u>2,500</u>	<u>1,175</u>	<u>1,325</u>
Excess of Revenues Over Expenditures	0	945	945
Fund Balance at Beginning of Year	<u>2,234</u>	<u>2,234</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,234</u></u>	<u><u>\$3,179</u></u>	<u><u>\$945</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Alternative School Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$20,610	\$27,965	\$7,355
Other	1,120	1,138	18
Total Revenues	<u>21,730</u>	<u>29,103</u>	<u>7,373</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Alternative School			
Materials and Supplies	4,470	2,999	1,471
Contractual Services	17,260	16,471	789
Total Expenditures	<u>21,730</u>	<u>19,470</u>	<u>2,260</u>
Excess of Revenues Over Expenditures	0	9,633	9,633
Fund Balance at Beginning of Year	11,111	11,111	0
Unexpended Prior Year Encumbrances	<u>1,087</u>	<u>1,087</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,198</u></u>	<u><u>\$21,831</u></u>	<u><u>\$9,633</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Community Development Block Grant Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$392,000	\$176,300	(\$215,700)
<u>Expenditures:</u>			
Current:			
Urban Redevelopment and Housing			
Fairfield County Community Development			
Contractual Services	<u>298,000</u>	<u>284,555</u>	<u>13,445</u>
Excess of Revenues Over (Under) Expenditures	94,000	(108,255)	(202,255)
<u>Other Financing Sources:</u>			
Advances In	<u>0</u>	<u>192,146</u>	<u>192,146</u>
Excess of Revenues and Other Financing Sources Over Expenditures	94,000	83,891	(10,109)
Fund Deficit at Beginning of Year	(86,011)	(86,011)	0
Unexpended Prior Year Encumbrances	<u>8,025</u>	<u>8,025</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$16,014</u></u>	<u><u>\$5,905</u></u>	<u><u>(\$10,109)</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Drug Abuse Resistance Education Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$27,619	\$27,619	\$0
Donations	20,000	1,200	(18,800)
Other	0	37	37
	<hr/>	<hr/>	<hr/>
Total Revenues	47,619	28,856	(18,763)
 <u>Expenditures:</u>			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	37,823	37,823	0
Fringe Benefits	17,415	16,996	419
Materials and Supplies	5,000	1,157	3,843
Contractual Services	15,000	4,345	10,655
	<hr/>	<hr/>	<hr/>
Total Expenditures	75,238	60,321	14,917
Excess of Revenues Under Expenditures	(27,619)	(31,465)	(3,846)
 <u>Other Financing Sources:</u>			
Operating Transfers In	19,205	27,619	8,414
	<hr/>	<hr/>	<hr/>
Excess of Revenues and Other Financing Sources Under Expenditures	(8,414)	(3,846)	4,568
Fund Balance at Beginning of Year	13,976	13,976	0
	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	\$5,562	\$10,130	\$4,568
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Select Traffic Enforcement Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$39,893	\$13,374	(\$26,519)
Other	0	32	32
	<u>39,893</u>	<u>13,406</u>	<u>(26,487)</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Select Traffic Enforcement Program			
Personal Services	29,200	27,481	1,719
Fringe Benefits	5,884	5,371	513
Capital Outlay	4,809	0	4,809
	<u>39,893</u>	<u>32,852</u>	<u>7,041</u>
Total Expenditures	<u>39,893</u>	<u>32,852</u>	<u>7,041</u>
Excess of Revenues Under Expenditures	0	(19,446)	(19,446)
Fund Balance at Beginning of Year	<u>38,093</u>	<u>38,093</u>	<u>0</u>
Fund Balance at End of Year	<u>\$38,093</u>	<u>\$18,647</u>	<u>(\$19,446)</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Highway Safety Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
<u>Other Financing Uses:</u>			
Advances Out	0	(17,670)	(17,670)
Excess of Revenues Under Expenditures and Other Financing Uses	0	(17,670)	(17,670)
Fund Balance at Beginning of Year	38,874	38,874	0
Fund Balance at End of Year	<u>\$38,874</u>	<u>\$21,204</u>	<u>(\$17,670)</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Victims of Crime Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$52,276	\$52,734	\$458
Other	30	40	10
Intergovernmental	52,306	52,774	468
<u>Expenditures:</u>			
Current:			
Public Safety			
Victims of Crime			
Personal Services	47,933	47,914	19
Fringe Benefits	24,435	8,142	16,293
Materials and Supplies	1,127	1,039	88
Contractual Services	2,200	2,029	171
Capital Outlay	587	355	232
Total Expenditures	76,282	59,479	16,803
Excess of Revenues Under Expenditures	(23,976)	(6,705)	17,271
<u>Other Financing Sources:</u>			
Operating Transfers In	17,425	41,256	23,831
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,551)	34,551	41,102
Fund Balance at Beginning of Year	12,784	12,784	0
Unexpended Prior Year Encumbrances	211	211	0
Fund Balance at End of Year	<u>\$6,444</u>	<u>\$47,546</u>	<u>\$41,102</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Drug Court Program Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,000	\$1,443	\$443
Donations	2,000	4,565	2,565
Other	0	87	87
Total Revenues	3,000	6,095	3,095
<u>Expenditures:</u>			
Current:			
General Governmental - Judicial			
Drug Court Program			
Fringe Benefits	2,057	2,057	0
Materials and Supplies	3,000	363	2,637
Contractual Services	12,934	12,934	0
Capital Outlay	501	501	0
Total Expenditures	18,492	15,855	2,637
Excess of Revenues Under Expenditures	(15,492)	(9,760)	5,732
<u>Other Financing Sources:</u>			
Operating Transfers In	94	94	0
Excess of Revenues and Other Financing Sources Under Expenditures	(15,398)	(9,666)	5,732
Fund Balance at Beginning of Year	15,398	15,398	0
Fund Balance at End of Year	\$0	\$5,732	\$5,732

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Dispute Resolution and Mediation Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$10,000	\$13,200	\$3,200
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Dispute Resolution and Mediation			
Materials and Supplies	500	0	500
Contractual Services	9,000	0	9,000
Other	500	0	500
Total Expenditures	10,000	0	10,000
Excess of Revenues Over Expenditures	0	13,200	13,200
Fund Balance at Beginning of Year	10,200	10,200	0
Fund Balance at End of Year	\$10,200	\$23,400	\$13,200

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Reese - Peters Home Lodge Tax Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Property and Other Taxes	<u>\$70,000</u>	<u>\$103,441</u>	<u>\$33,441</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Reese - Peters Home Lodge Tax			
Materials and Supplies	1,000	0	1,000
Contractual Services	10,000	0	10,000
Capital Outlay	<u>59,000</u>	<u>0</u>	<u>59,000</u>
Total Expenditures	<u>70,000</u>	<u>0</u>	<u>70,000</u>
Excess of Revenues Over Expenditures	0	103,441	103,441
<u>Other Financing Uses:</u>			
Advances Out	<u>0</u>	<u>(16,000)</u>	<u>(16,000)</u>
Excess of Revenues Over Expenditures and Other Financing Uses	0	87,441	87,441
Fund Balance at Beginning of Year	<u>42,973</u>	<u>42,973</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$42,973</u></u>	<u><u>\$130,414</u></u>	<u><u>\$87,441</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Local Law Enforcement Grant Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$47,110	\$0	(\$47,110)
Interest	2,500	0	(2,500)
Other	0	24	24
Total Revenues	49,610	24	(49,586)
<u>Expenditures:</u>			
Current:			
Public Safety			
Local Law Enforcement Grant			
Fringe Benefits	2,004	1,700	304
Capital Outlay	121,283	68,938	52,345
Other	11,714	10,543	1,171
Total Expenditures	135,001	81,181	53,820
Excess of Revenues Under Expenditures	(85,391)	(81,157)	4,234
<u>Other Financing Sources:</u>			
Operating Transfers In	6,380	7,833	1,453
Excess of Revenues and Other Financing Sources Under Expenditures	(79,011)	(73,324)	5,687
Fund Balance at Beginning of Year	80,058	80,058	0
Fund Balance at End of Year	\$1,047	\$6,734	\$5,687

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Cops Universal Hiring Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$68,814	\$77,055	\$8,241
Other	0	41	41
Total Revenues	68,814	77,096	8,282
<u>Expenditures:</u>			
Current:			
Public Safety			
Cops Universal Hiring			
Personal Services	84,117	84,117	0
Fringe Benefits	37,182	14,282	22,900
Total Expenditures	121,299	98,399	22,900
Excess of Revenues Under Expenditures	(52,485)	(21,303)	31,182
<u>Other Financing Sources:</u>			
Operating Transfer In	45,876	76,120	30,244
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,609)	54,817	61,426
Fund Balance at Beginning of Year	16,920	16,920	0
Fund Balance at End of Year	\$10,311	\$71,737	\$61,426

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Accountability Grant Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$39,771	\$39,771	\$0
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Accountability Grant			
Personal Services	31,178	22,755	8,423
Fringe Benefits	8,594	4,219	4,375
Materials and Supplies	2,418	1,593	825
Capital Outlay	2,000	1,987	13
Total Expenditures	44,190	30,554	13,636
Excess of Revenues Over (Under) Expenditures	(4,419)	9,217	13,636
<u>Other Financing Sources:</u>			
Operating Transfers In	4,419	4,419	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	13,636	13,636
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$13,636	\$13,636

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Sanction Costs Reimbursements Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$10,851	\$10,851
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	10,851	10,851
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$10,851</u>	<u>\$10,851</u>

Debt Service Funds

Special Assessment Buckeye Lake Sewer Fund To account for special assessment revenue that is used to retire the special assessment long-term bond principal, interest, and related costs for the Buckeye Lake Sewer project.

Special Assessment Sanitary Sewer Fund To account for special assessment revenue that is used to retire the special assessment long-term bond principal, interest, and related costs for the Sanitary Sewer System Improvement project.

General Obligation Bond Retirement Fund To account for revenue that is used to retire principal, interest, and related costs for general obligation bond anticipation notes and general obligation bonds. The activity relating to the retirement of the bond anticipation notes was combined with the fund that originally received the note proceeds for GAAP reporting purposes.

Sewer Debt Service Fund To account for sewer revenue that is used to retire note and bond principal, interest, and related costs for sewer construction projects. This fund was combined with the Sewer enterprise fund for GAAP reporting purposes.

Water Debt Service Fund To account for water revenue that is used to retire note and bond principal, interest, and related costs for water construction projects. This fund was combined with the Water enterprise fund for GAAP reporting purposes.

Fairfield County, Ohio

Combining Balance Sheet

All Debt Service Funds

December 31, 1999

	<u>Special Assessment Buckeye Lake Sewer</u>	<u>Special Assessment Sanitary Sewer</u>	<u>General Obligation Bond Retirement</u>	<u>Totals</u>
<u>Assets:</u>				
Cash and Cash Equivalents	\$18,209	\$38,373	\$60,801	\$117,383
Accrued Interest Receivable	0	243	0	243
Due from Other Funds	224,489	705,743	0	930,232
Total Assets	<u>\$242,698</u>	<u>\$744,359</u>	<u>\$60,801</u>	<u>\$1,047,858</u>
<u>Liabilities:</u>				
Deferred Revenue	<u>\$224,489</u>	<u>\$705,537</u>	<u>\$0</u>	<u>\$930,026</u>
Total Liabilities	<u>224,489</u>	<u>705,537</u>	<u>0</u>	<u>930,026</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Unreserved:				
Undesignated	<u>18,209</u>	<u>38,822</u>	<u>60,801</u>	<u>117,832</u>
Total Fund Equity	<u>18,209</u>	<u>38,822</u>	<u>60,801</u>	<u>117,832</u>
Total Liabilities and Fund Equity	<u>\$242,698</u>	<u>\$744,359</u>	<u>\$60,801</u>	<u>\$1,047,858</u>

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 1999

	Special Assessment Buckeye Lake Sewer	Special Assessment Sanitary Sewer	General Obligation Bond Retirement	Totals
<u>Revenues:</u>				
Special Assessments	\$35,103	\$63,549	\$0	\$98,652
Interest	0	5,036	0	5,036
Rent	0	0	17,444	17,444
	<u>35,103</u>	<u>68,585</u>	<u>17,444</u>	<u>121,132</u>
Total Revenues				
<u>Expenditures:</u>				
Debt Service:				
Principal Retirement	26,000	25,000	105,000	156,000
Interest and Fiscal Charges	10,250	35,620	162,984	208,854
	<u>36,250</u>	<u>60,620</u>	<u>267,984</u>	<u>364,854</u>
Total Expenditures				
Excess of Revenues Over (Under) Expenditures	(1,147)	7,965	(250,540)	(243,722)
<u>Other Financing Sources:</u>				
Operating Transfers In	0	0	229,411	229,411
	<u>0</u>	<u>0</u>	<u>229,411</u>	<u>229,411</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,147)	7,965	(21,129)	(14,311)
Fund Balances at Beginning of Year	19,356	30,857	81,930	132,143
	<u>19,356</u>	<u>30,857</u>	<u>81,930</u>	<u>132,143</u>
Fund Balances at End of Year	<u>\$18,209</u>	<u>\$38,822</u>	<u>\$60,801</u>	<u>\$117,832</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Special Assessment Buckeye Lake Sewer Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$36,250	\$35,103	(\$1,147)
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	26,000	26,000	0
Interest and Fiscal Charges	10,250	10,250	0
Total Expenditures	36,250	36,250	0
Excess of Revenues Under Expenditures	0	(1,147)	(1,147)
Fund Balance at Beginning of Year	19,356	19,356	0
Fund Balance at End of Year	\$19,356	\$18,209	(\$1,147)

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Special Assessment Sanitary Sewer Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$60,620	\$63,549	\$2,929
Interest	0	4,587	4,587
Total Revenues	<u>60,620</u>	<u>68,136</u>	<u>7,516</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	<u>35,620</u>	<u>35,620</u>	<u>0</u>
Total Expenditures	<u>60,620</u>	<u>60,620</u>	<u>0</u>
Excess of Revenues Over Expenditures	0	7,516	7,516
Fund Balance at Beginning of Year	<u>30,857</u>	<u>30,857</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,857</u></u>	<u><u>\$38,373</u></u>	<u><u>\$7,516</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
General Obligation Bond Retirement Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Rent	<u>\$61,200</u>	<u>\$17,444</u>	<u>(\$43,756)</u>
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	700,000	700,000	0
Interest and Fiscal Charges	<u>188,125</u>	<u>188,115</u>	<u>10</u>
Total Expenditures	<u>888,125</u>	<u>888,115</u>	<u>10</u>
Excess of Revenues Under Expenditures	<u>(826,925)</u>	<u>(870,671)</u>	<u>(43,746)</u>
<u>Other Financing Sources:</u>			
Proceeds of Notes	559,000	559,000	0
Operating Transfers In	<u>290,542</u>	<u>290,542</u>	<u>0</u>
Total Other Financing Sources	<u>849,542</u>	<u>849,542</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	22,617	(21,129)	(43,746)
Fund Balance at Beginning of Year	<u>81,930</u>	<u>81,930</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$104,547</u></u>	<u><u>\$60,801</u></u>	<u><u>(\$43,746)</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Sewer Debt Service Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$0	\$51,831	\$51,831
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	2,325,790	2,175,789	150,001
Interest and Fiscal Charges	502,332	342,275	160,057
Total Expenditures	2,828,122	2,518,064	310,058
Excess of Revenues Under Expenditures	(2,828,122)	(2,466,233)	361,889
<u>Other Financing Sources:</u>			
Proceeds of Notes	1,930,000	1,880,000	(50,000)
Operating Transfers In	898,122	835,105	(63,017)
Total Other Financing Sources	2,828,122	2,715,105	(113,017)
Excess of Revenues and Other Financing Sources Over Expenditures	0	248,872	248,872
Fund Balance at Beginning of Year	4,236	4,236	0
Fund Balance at End of Year	<u>\$4,236</u>	<u>\$253,108</u>	<u>\$248,872</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Water Debt Service Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$0	\$14,007	\$14,007
<u>Expenditures:</u>			
<u>Debt Service:</u>			
Principal Retirement	3,580,000	3,580,000	0
Interest and Fiscal Charges	523,802	345,160	178,642
Total Expenditures	4,103,802	3,925,160	178,642
Excess of Revenues Under Expenditures	(4,103,802)	(3,911,153)	192,649
<u>Other Financing Sources:</u>			
Proceeds of Notes	3,325,000	3,200,000	(125,000)
Operating Transfers In	778,802	1,093,419	314,617
Total Other Financing Sources	4,103,802	4,293,419	189,617
Excess of Revenues and Other Financing Sources Over Expenditures	0	382,266	382,266
Fund Balance at Beginning of Year	700	700	0
Fund Balance at End of Year	<u>\$700</u>	<u>\$382,966</u>	<u>\$382,266</u>

Capital Projects Funds

Federal Funds - Airport Fund

To account for monies received from a federal grant to be used for major runway improvements at the Fairfield County Airport.

State Funds - Airport Fund

To account for monies received from a state grant. Expenditures are for constructing a new ramp at the Fairfield County Airport.

Construction - Bridges Fund

To account for monies received from a County-wide tax levy. Expenditures are used to construct new bridges in the County.

Mental Retardation Facilities Fund

To account for revenue received from a state grant for major renovation work at the Adult Program Center.

Mental Health and Mental Retardation Complex Fund

To account for fees collected for the use of the rooms within the complex to pay for improvements to the complex.

Liberty Township Storm Water Fund

To track construction costs for a storm drain.

Airport Hangar Construction Fund

To account for hangar rents used for the construction of new hangars at the Fairfield County Airport.

State Capital Improvements Program Fund

To account for the State portion of revenues and expenditures for improvements to a road.

Laughlin Building Fund

To account for the purchase and renovation of land and a building for future use as a maintenance and repair site.

Reese - Peters Home Fund

To account for grant revenue received from the Ohio Arts Facilities Commission to renovate the Reese - Peters home for use as a cultural arts facility.

Permanent Improvement Fund

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

Ohio Department of Transportation Projects Fund

To account for a federal grant and local matches to improve targeted road areas of the County.

Court Security Fund

To account for a grant revenue received from the Ohio Judicial Conference for the purpose of improving court security with the County's buildings.

Fairfield County, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 1999

	Federal Funds - Airport	State Funds - Airport	Construction - Bridges
<u>Assets:</u>			
Cash and Cash Equivalents	\$64,969	\$1,540	\$287,411
Accounts Receivable	0	0	0
Total Assets	\$64,969	\$1,540	\$287,411
<u>Liabilities:</u>			
Contracts Payable	\$0	\$0	\$18,842
Retainage Payable	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Total Liabilities	0	0	18,842
<u>Fund Equity:</u>			
Fund Balances:			
Reserved for Encumbrances	0	0	36,732
Unreserved:			
Undesignated (Deficit)	64,969	1,540	231,837
Total Fund Equity (Deficit)	64,969	1,540	268,569
Total Liabilities and Fund Equity	\$64,969	\$1,540	\$287,411

Mental Retardation Facilities	Mental Health and Mental Retardation Complex	Airport Hangar Construction	State Capital Improvements Program	Reese - Peters Home
\$4,848	\$418,024	\$376,398	\$650,216	\$526,444
0	0	2,245	0	0
<u>\$4,848</u>	<u>\$418,024</u>	<u>\$378,643</u>	<u>\$650,216</u>	<u>\$526,444</u>
\$0	\$0	\$121,966	\$12,428	\$53,259
0	0	18,491	0	30,031
0	0	24,730	0	0
0	0	1,439,000	0	0
0	0	1,604,187	12,428	83,290
0	0	114,616	179,377	153,103
4,848	418,024	(1,340,160)	458,411	290,051
4,848	418,024	(1,225,544)	637,788	443,154
<u>\$4,848</u>	<u>\$418,024</u>	<u>\$378,643</u>	<u>\$650,216</u>	<u>\$526,444</u>

(Continued)

Fairfield County, Ohio

Combining Balance Sheet

All Capital Projects Funds

December 31, 1999

(Continued)

	Permanent Improvement	Ohio Department of Transportation Projects	Court Security	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$1,083,988	\$21,186	\$78,000	\$3,513,024
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,245</u>
Total Assets	<u>\$1,083,988</u>	<u>\$21,186</u>	<u>\$78,000</u>	<u>\$3,515,269</u>
<u>Liabilities:</u>				
Contracts Payable	\$64,973	\$0	\$0	\$271,468
Retainage Payable	20,693	0	0	69,215
Accrued Interest Payable	0	0	0	24,730
Notes Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,439,000</u>
Total Liabilities	<u>85,666</u>	<u>0</u>	<u>0</u>	<u>1,804,413</u>
<u>Fund Equity:</u>				
Fund Balances:				
Reserved for Encumbrances	140,264	0	0	624,092
Unreserved:				
Undesignated (Deficit)	<u>858,058</u>	<u>21,186</u>	<u>78,000</u>	<u>1,086,764</u>
Total Fund Equity (Deficit)	<u>998,322</u>	<u>21,186</u>	<u>78,000</u>	<u>1,710,856</u>
Total Liabilities and Fund Equity	<u>\$1,083,988</u>	<u>\$21,186</u>	<u>\$78,000</u>	<u>\$3,515,269</u>

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999

	Federal Funds - Airport	State Funds - Airport	Construction - Bridges	Mental Retardation Facilities
<u>Revenues:</u>				
Charges for Services	\$0	\$0	\$0	\$0
Intergovernmental	0	2,162	0	0
Rent	0	0	0	0
Total Revenues	0	2,162	0	0
<u>Expenditures:</u>				
Capital Outlay	0	6,134	29,791	0
Debt Service:				
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	6,134	29,791	0
Excess of Revenues Over (Under) Expenditures	0	(3,972)	(29,791)	0
<u>Other Financing Sources:</u>				
Operating Transfers In	0	0	0	0
Total Other Financing Sources	0	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	(3,972)	(29,791)	0
Fund Balances (Deficit) at Beginning of Year	64,969	5,512	298,360	4,848
Residual Equity Transfers Out	0	0	0	0
Fund Balances (Deficit) at End of Year	<u>\$64,969</u>	<u>\$1,540</u>	<u>\$268,569</u>	<u>\$4,848</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 1999
(Continued)

	Mental Health and Mental Retardation Complex	Liberty Township Storm Water	Airport Hangar Construction
<u>Revenues:</u>			
Charges for Services	\$3,091	\$0	\$0
Intergovernmental	0	0	0
Rent	0	0	65,428
Total Revenues	<u>3,091</u>	<u>0</u>	<u>65,428</u>
<u>Expenditures:</u>			
Capital Outlay	495	0	696,854
Debt Service:			
Interest and Fiscal Charges	0	0	39,580
Total Expenditures	<u>495</u>	<u>0</u>	<u>736,434</u>
Excess of Revenues Over (Under) Expenditures	<u>2,596</u>	<u>0</u>	<u>(671,006)</u>
<u>Other Financing Sources:</u>			
Operating Transfers In	<u>400,000</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources	<u>400,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	402,596	0	(671,006)
Fund Balances (Deficit) at Beginning of Year	15,428	9,133	(554,538)
Residual Equity Transfers Out	<u>0</u>	<u>(9,133)</u>	<u>0</u>
Fund Balances (Deficit) at End of Year	<u>\$418,024</u>	<u>\$0</u>	<u>(\$1,225,544)</u>

<u>State Capital Improvement Program</u>	<u>Reese - Peters Home</u>	<u>Permanent Improvement</u>	<u>Ohio Department of Transportation Projects</u>	<u>Court Security</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$3,091
518,830	1,057,102	0	15,924	78,000	1,672,018
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,428</u>
<u>518,830</u>	<u>1,057,102</u>	<u>0</u>	<u>15,924</u>	<u>78,000</u>	<u>1,740,537</u>
1,003,963	1,273,209	401,678	207,890	0	3,620,014
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,580</u>
<u>1,003,963</u>	<u>1,273,209</u>	<u>401,678</u>	<u>207,890</u>	<u>0</u>	<u>3,659,594</u>
<u>(485,133)</u>	<u>(216,107)</u>	<u>(401,678)</u>	<u>(191,966)</u>	<u>78,000</u>	<u>(1,919,057)</u>
<u>228,050</u>	<u>0</u>	<u>0</u>	<u>213,152</u>	<u>0</u>	<u>841,202</u>
<u>228,050</u>	<u>0</u>	<u>0</u>	<u>213,152</u>	<u>0</u>	<u>841,202</u>
(257,083)	(216,107)	(401,678)	21,186	78,000	(1,077,855)
894,871	659,261	1,400,000	0	0	2,797,844
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(9,133)</u>
<u>\$637,788</u>	<u>\$443,154</u>	<u>\$998,322</u>	<u>\$21,186</u>	<u>\$78,000</u>	<u>\$1,710,856</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 State Funds - Airport Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$40,000	\$2,162	(\$37,838)
<u>Expenditures:</u>			
Current:			
Conservation and Recreation			
State Funds - Airport			
Contract Services	<u>40,000</u>	<u>6,134</u>	<u>33,866</u>
Excess of Revenues Under Expenditures	0	(3,972)	(3,972)
Fund Balance at Beginning of Year	<u>5,512</u>	<u>5,512</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,512</u></u>	<u><u>\$1,540</u></u>	<u><u>(\$3,972)</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Construction - Bridges Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Public Works			
Construction - Bridges			
Contractual Services	211,338	55,575	155,763
Capital Outlay	20,500	0	20,500
	<u>231,838</u>	<u>55,575</u>	<u>176,263</u>
Total Expenditures	<u>231,838</u>	<u>55,575</u>	<u>176,263</u>
Excess of Revenues Under Expenditures	(231,838)	(55,575)	176,263
Fund Balance at Beginning of Year	231,838	231,838	0
Unexpended Prior Year Encumbrances	<u>55,574</u>	<u>55,574</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$55,574</u></u>	<u><u>\$231,837</u></u>	<u><u>\$176,263</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Mental Retardation Facilities Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
Health			
Mental Retardation Facilities			
Contractual Services	4,600	0	4,600
Excess of Revenues Under Expenditures	(4,600)	0	4,600
Fund Balance at Beginning of Year	4,848	4,848	0
Fund Balance at End of Year	<u>\$248</u>	<u>\$4,848</u>	<u>\$4,600</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Mental Health and Mental Retardation Complex Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	<u>\$3,000</u>	<u>\$3,091</u>	<u>\$91</u>
<u>Expenditures:</u>			
<u>Current:</u>			
Health			
Mental Health and Mental Retardation			
Materials and Supplies	500	0	500
Contractual Services	<u>16,570</u>	<u>495</u>	<u>16,075</u>
Total Expenditures	<u>17,070</u>	<u>495</u>	<u>16,575</u>
Excess of Revenues Over (Under) Expenditures	(14,070)	2,596	16,666
<u>Other Financing Sources:</u>			
Operating Transfers In	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(14,070)	402,596	416,666
Fund Balance at Beginning of Year	15,358	15,358	0
Prior Year Encumbrances Appropriated	<u>70</u>	<u>70</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,358</u></u>	<u><u>\$418,024</u></u>	<u><u>\$416,666</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Liberty Township Storm Water Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	9,133	9,133	0
Residual Equity Transfers Out	(9,133)	(9,133)	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Airport Hangar Construction Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Rent	\$67,600	\$63,183	(\$4,417)
<u>Expenditures:</u>			
Current:			
Public Works			
Airport Hangar Construction			
Materials and Supplies	500	0	500
Contract Services	35,000	7,323	27,677
Capital Outlay	863,000	804,147	58,853
Other	2,600	0	2,600
Total Expenditures	901,100	811,470	89,630
Excess of Revenues Under Expenditures	(833,500)	(748,287)	85,213
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	880,000	880,000	0
Operating Transfers Out	(79,631)	(61,131)	18,500
Total Other Financing Sources (Uses)	800,369	818,869	18,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures And Other Financing Uses	(33,131)	70,582	103,713
Fund Balance at Beginning of Year	50,743	50,743	0
Fund Balance at End of Year	\$17,612	\$121,325	\$103,713

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
State Capital Improvements Program Fund
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$830,604	\$518,830	(\$311,774)
<u>Expenditures:</u>			
Current:			
Public Works			
Issue Two			
Capital Outlay	<u>1,341,231</u>	<u>665,021</u>	<u>676,210</u>
Excess of Revenues Under Expenditures	(510,627)	(146,191)	364,436
<u>Other Financing Sources:</u>			
Operating Transfers In	<u>228,050</u>	<u>228,050</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(282,577)	81,859	364,436
Fund Balance at Beginning of Year	282,578	282,578	0
Unexpended Prior Year Encumbrances	<u>93,974</u>	<u>93,974</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$93,975</u></u>	<u><u>\$458,411</u></u>	<u><u>\$364,436</u></u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Laughlin Building Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenue	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
General Government -			
Legislative and Executive			
Laughlin Building			
Contractual Services	75,000	0	75,000
Capital Outlay	825,000	0	825,000
Other	30,000	0	30,000
Total Expenditures	930,000	0	930,000
Excess of Revenues Under Expenditures	(930,000)	0	930,000
<u>Other Financing Sources:</u>			
Operating Transfers In	930,000	0	(930,000)
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balances at End of Year	\$0	\$0	\$0

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Reese - Peters Home Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,086,574	\$1,060,465	(\$26,109)
<u>Expenditures:</u>			
Current:			
Public Works			
Reese - Peters Home			
Contractual Services	30,000	30,000	0
Capital Outlay	340,000	222,674	117,326
Total Expenditures	370,000	252,674	117,326
Excess of Revenues Over Expenditures	716,574	807,791	91,217
Fund Deficit at Beginning of Year	(708,905)	(708,905)	0
Unexpended Prior Year Encumbrances	191,165	191,165	0
Fund Balance at End of Year	<u>\$198,834</u>	<u>\$290,051</u>	<u>\$91,217</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Permanent Improvement Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenue	\$0	\$0	\$0
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive Permanent Improvement Capital Outlay	<u>600,000</u>	<u>541,942</u>	<u>58,058</u>
Excess of Revenues Under Expenditures	(600,000)	(541,942)	58,058
Fund Balance at Beginning of Year	<u>1,400,000</u>	<u>1,400,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$800,000</u></u>	<u><u>\$858,058</u></u>	<u><u>\$58,058</u></u>

Fairfield County, Ohio
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
Ohio Department of Transportation Projects Fund
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$1,376,716	\$15,924	(\$1,360,792)
<u>Expenditures:</u>			
Current:			
Public Works			
Ohio Department of Transportation Projects			
Capital Outlay	1,589,868	207,890	1,381,978
Excess of Revenues Under Expenditures	(213,152)	(191,966)	21,186
<u>Other Financing Sources:</u>			
Operating Transfers In	213,152	213,152	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	21,186	21,186
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$21,186</u>	<u>\$21,186</u>

Fairfield County, Ohio
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual (Budget Basis)
 Court Security Fund
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental	\$69,000	\$78,000	\$9,000
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Court Security			
Capital Outlay	<u>69,000</u>	<u>0</u>	<u>69,000</u>
Excess of Revenues Over Expenditures	0	78,000	78,000
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$78,000</u></u>	<u><u>\$78,000</u></u>

Enterprise Funds

Sewer Fund

To account for sanitary sewer services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges. For GAAP reporting purposes, this fund includes the Sewer Debt Service Fund.

Water Fund

To account for water services provided to individuals and commercial users. The costs of providing these services are financed primarily through user charges. For GAAP reporting purposes, this fund includes the Water Debt Service Fund.

Fairfield County, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 1999

	Sewer	Water	Totals
<u>Assets:</u>			
Current Assets:			
Cash and Cash Equivalents	\$5,526,423	\$8,290,642	\$13,817,065
Cash and Cash Equivalents in Segregated Accounts	191,365	107,643	299,008
Receivables:			
Accounts	277,702	201,993	479,695
Accrued Interest	34,897	52,975	87,872
Intergovernmental	223	0	223
Due from Other Funds	44,828	37,446	82,274
Materials and Supplies Inventory	5,507	7,368	12,875
Prepaid Items	7,222	10,783	18,005
Deferred Charges	95,550	95,550	191,100
 Total Current Assets	 6,183,717	 8,804,400	 14,988,117
 Restricted Assets:			
Cash and Cash Equivalents	34,010	0	34,010
Cash and Cash Equivalents with Fiscal Agents	87,206	0	87,206
 Total Restricted Assets	 121,216	 0	 121,216
 Property, Plant and Equipment:			
Land	242,560	789,178	1,031,738
Buildings	478,491	1,023,185	1,501,676
Improvements Other Than Buildings	14,851,966	8,092,382	22,944,348
Equipment	186,347	166,218	352,565
Vehicles	65,630	223,958	289,588
Construction in Progress	2,969,611	6,087,770	9,057,381
Less: Accumulated Depreciation	(2,859,011)	(2,264,345)	(5,123,356)
 Total Property, Plant and Equipment	 15,935,594	 14,118,346	 30,053,940
 Total Assets	 \$22,240,527	 \$22,922,746	 \$45,163,273

(Continued)

Fairfield County, Ohio

Combining Balance Sheet

All Enterprise Funds

December 31, 1999

(Continued)

	<u>Sewer</u>	<u>Water</u>	<u>Totals</u>
<u>Liabilities:</u>			
Current Liabilities:			
Accounts Payable	\$25,392	\$19,472	\$44,864
Contracts Payable	529,364	202,644	732,008
Accrued Wages and Benefits	15,120	10,337	25,457
Compensated Absences Payable	52,111	38,559	90,670
Retainage Payable	122,598	60,503	183,101
Due to Other Funds	567	457	1,024
Intergovernmental Payable	18,377	10,234	28,611
Accrued Interest Payable	54,063	124,237	178,300
Notes Payable	1,880,000	5,500,000	7,380,000
Current Portion of EPA Loans Payable	72,269	0	72,269
Current Portion of General Obligation Bonds Payable	0	85,000	85,000
Total Current Liabilities	<u>2,769,861</u>	<u>6,051,443</u>	<u>8,821,304</u>
Payable from Restricted Assets:			
Refundable Deposits	34,010	0	34,010
General Obligation Bonds Payable	55,262	0	55,262
Accrued Interest Payable	31,944	0	31,944
Total Liabilities Payable from Restricted Assets	<u>121,216</u>	<u>0</u>	<u>121,216</u>
Long-Term Liabilities:			
EPA Loans Payable (Net of Current Portion)	2,517,991	0	2,517,991
General Obligation Bonds Payable (Net of Current Portion)	5,144,738	5,435,000	10,579,738
Total Long-Term Liabilities	<u>7,662,729</u>	<u>5,435,000</u>	<u>13,097,729</u>
Total Liabilities	<u>10,553,806</u>	<u>11,486,443</u>	<u>22,040,249</u>
<u>Fund Equity:</u>			
Contributed Capital	10,690,703	6,240,723	16,931,426
Retained Earnings:			
Unreserved	996,018	5,195,580	6,191,598
Total Fund Equity	<u>11,686,721</u>	<u>11,436,303</u>	<u>23,123,024</u>
Total Liabilities and Fund Equity	<u>\$22,240,527</u>	<u>\$22,922,746</u>	<u>\$45,163,273</u>

Fairfield County, Ohio
Combining Statement of Revenues,
Expenses, and Changes in Fund Equity
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer	Water	Totals
<u>Operating Revenue:</u>			
Charges for Services	\$1,894,354	\$1,763,398	\$3,657,752
<u>Operating Expenses:</u>			
Personal Services	392,278	250,502	642,780
Fringe Benefits	94,016	56,976	150,992
Contractual Services	590,814	417,429	1,008,243
Materials and Supplies	75,397	56,678	132,075
Other Operating Expenses	14,190	11,856	26,046
Depreciation	301,686	212,330	514,016
Total Operating Expenses	1,468,381	1,005,771	2,474,152
Operating Income	425,973	757,627	1,183,600
<u>Non-Operating Revenues (Expenses):</u>			
Interest Income	213,707	350,430	564,137
Loss on Disposal of Fixed Assets	(542,712)	(40,084)	(582,796)
Interest and Fiscal Charges	(359,789)	(391,182)	(750,971)
Other Non-Operating Revenues	9,549	3,054	12,603
Total Non-Operating Revenues (Expenses)	(679,245)	(77,782)	(757,027)
Net Income (Loss)	(253,272)	679,845	426,573
Retained Earnings at Beginning of Year	1,249,290	4,515,735	5,765,025
Retained Earnings at End of Year	996,018	5,195,580	6,191,598
Contributed Capital at Beginning of Year	9,868,756	5,406,987	15,275,743
Contributions During the Year:			
Customers	635,990	680,589	1,316,579
Developers	185,957	153,147	339,104
Contributed Capital at End of Year	10,690,703	6,240,723	16,931,426
Total Fund Equity at End of Year	\$11,686,721	\$11,436,303	\$23,123,024

Fairfield County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sewer	Water	Totals
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$1,866,765	\$1,735,494	\$3,602,259
Cash Payments for Employee Services and Benefits	(473,394)	(298,379)	(771,773)
Cash Payments for Goods and Services	(670,864)	(480,680)	(1,151,544)
Other Operating Expenses	(14,190)	(11,856)	(26,046)
Other Non-Operating Revenues	9,549	3,784	13,333
Customer Deposits Received	43,000	0	43,000
Customer Deposits Returned	(42,000)	0	(42,000)
 Net Cash Provided by Operating Activities	 <u>718,866</u>	 <u>948,363</u>	 <u>1,667,229</u>
 <u>Cash Flows from Capital and Related Financing Activities:</u>			
Tap-In Fees	635,990	680,589	1,316,579
Acquisition of Capital Assets	(2,131,800)	(2,899,607)	(5,031,407)
Proceeds from Sale of Notes	1,880,000	5,500,000	7,380,000
Proceeds from Sale of Bonds	3,902,500	3,902,500	7,805,000
Principal Paid on Notes Payable	(1,980,000)	(3,500,000)	(5,480,000)
Principal Paid on EPA Refunding Loan	(140,789)	0	(140,789)
Principal Paid on General Obligation Bonds	(55,000)	(80,000)	(135,000)
Interest Paid on Notes Payable	(76,868)	(145,283)	(222,151)
Interest Paid on EPA Refunding Loans	(95,444)	0	(95,444)
Interest Paid on General Obligation Bonds	(171,090)	(199,877)	(370,967)
 Net Cash Provided by Capital and Related Financing Activities	 <u>1,767,499</u>	 <u>3,258,322</u>	 <u>5,025,821</u>
 <u>Cash Flows from Investing Activities:</u>			
Interest	162,458	265,511	427,969
 Net Cash Provided by Investing Activities	 <u>162,458</u>	 <u>265,511</u>	 <u>427,969</u>
 Net Increase in Cash and Cash Equivalents	 <u>2,648,823</u>	 <u>4,472,196</u>	 <u>7,121,019</u>
 Cash and Cash Equivalents at Beginning of Year	 <u>3,190,181</u>	 <u>3,926,089</u>	 <u>7,116,270</u>
 Cash and Cash Equivalents at End of Year	 <u>\$5,839,004</u>	 <u>\$8,398,285</u>	 <u>\$14,237,289</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999
(Continued)

	Sewer	Water	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	\$425,973	\$757,627	\$1,183,600
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Other Non-Operating Revenues	9,549	3,784	13,333
Depreciation Expense	301,686	212,330	514,016
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(22,593)	(27,824)	(50,417)
Increase in Intergovernmental Receivable	(223)	0	(223)
Increase in Due from Other Funds	(4,773)	(80)	(4,853)
(Increase) Decrease in Materials and Supplies Inventory	915	(3,580)	(2,665)
(Increase) Decrease in Prepays	5,339	(4,836)	503
Increase (Decrease) in Accounts Payable	(6,106)	5,122	(984)
Decrease in Contracts Payable	(5,466)	(5,530)	(10,996)
Increase in Accrued Wages and Benefits	2,598	2,603	5,201
Increase in Compensated Absences Payable	16,076	8,799	24,875
Increase in Due to Other Funds	8	58	66
Decrease in Intergovernmental Payable	(5,117)	(110)	(5,227)
Increase in Customer Deposits	1,000	0	1,000
Net Cash Provided by Operating Activities	\$718,866	\$948,363	\$1,667,229

Noncash Capital Financing Activities:

Bond proceeds were received net of the issuance costs of \$97,500 each for water and sewer funds, for a total of \$195,000.

Developers contributed \$185,957 and \$153,147 in the form of sewer lines and water lines, respectively, during 1999.

Fairfield County, Ohio
 Schedule of Revenues, Expenses, and Changes
 in Fund Equity - Budget and Actual (Budget Basis)
 Sewer Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,573,762	\$1,822,342	\$248,580
Tap-In Fees	326,510	635,990	309,480
Penalties	15,000	36,015	21,015
Deposits	67,500	43,000	(24,500)
Proceeds of Bonds	4,000,000	3,902,500	(97,500)
Other Non-Operating Revenues	6,438	9,549	3,111
Interest	0	103,026	103,026
Total Revenues	5,989,210	6,552,422	563,212
<u>Expenses:</u>			
Personal Services	469,592	373,604	95,988
Fringe Benefits	170,195	99,790	70,405
Contractual Services	973,031	801,152	171,879
Materials and Supplies	117,000	74,384	42,616
Deposits	67,500	38,500	29,000
Other Operating Expenses	71,780	14,190	57,590
Capital Outlay	4,834,196	4,325,527	508,669
Total Expenses	6,703,294	5,727,147	976,147
Excess of Revenues Over (Under) Expenses	(714,084)	825,275	1,539,359
Operating Transfers In	135,000	0	(135,000)
Operating Transfers Out	(1,171,093)	(835,105)	335,988
Excess of Revenues Under Expenses and Operating Transfers	(1,750,177)	(9,830)	1,740,347
Fund Equity at Beginning of Year	2,672,783	2,672,783	0
Unexpended Prior Year Encumbrances	27,357	27,357	0
Fund Equity at End of Year	\$949,963	\$2,690,310	\$1,740,347

Fairfield County, Ohio
 Schedule of Revenues, Expenses, and Changes
 in Fund Equity - Budget and Actual (Budget Basis)
 Water Fund
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,130,000	\$1,735,952	\$605,952
Tap-In Fees	273,500	680,589	407,089
Penalties	15,000	20,331	5,331
Proceeds of Notes	3,400,000	2,300,000	(1,100,000)
Proceeds of Bonds	4,000,000	3,902,500	(97,500)
Other Non-Operating Revenues	7,000	3,784	(3,216)
Interest	0	249,733	249,733
Total Revenues	8,825,500	8,892,889	67,389
<u>Expenses:</u>			
Personal Services	271,630	239,100	32,530
Fringe Benefits	98,050	59,279	38,771
Contractual Services	635,270	507,237	128,033
Materials and Supplies	90,000	69,835	20,165
Other Operating Expenses	44,036	11,856	32,180
Capital Outlay	7,611,855	2,887,007	4,724,848
Total Expenses	8,750,841	3,774,314	4,976,527
Excess of Revenues Over Expenses	74,659	5,118,575	5,043,916
Operating Transfers In	100,000	0	(100,000)
Operating Transfers Out	(1,093,419)	(1,093,419)	0
Excess of Revenues Over (Under) Expenses and Operating Transfers	(918,760)	4,025,156	4,943,916
Fund Equity at Beginning of Year	3,272,771	3,272,771	0
Unexpended Prior Year Encumbrances	14,898	14,898	0
Fund Equity at End of Year	\$2,368,909	\$7,312,825	\$4,943,916

Self-Funded Health Insurance Fund

The County is self-insured for employee health care benefits. This fund is used to account for claims and administration of the self-insurance program. Since the level of budgetary control is not greater than that presented in the combined financial statements, no additional information is presented here for the Self-Funded Health Insurance Fund.

Fiduciary Funds

Expendable Trust Fund

Children's Trust Fund

To account for the various donations and bequests held by the children service's department for the benefit of the children.

Non-Expendable Trust Fund

Foundation Trust Fund

To account for a trust fund established to benefit underprivileged children. The County is only permitted to use the interest earnings generated from investing the principal of the trust fund.

Agency Funds

District Board of Health Fund

To account for the funds of the Board of Health for which the County Auditor is the ex-officio fiscal agent.

County Hotel Lodging Fund

To account for a three percent hotel tax forwarded to the Fairfield County Visitors and Convention Bureau.

Soil and Water Fund

To account for the revenues and expenditures of the Fairfield County Soil and Water Conservation District, a statutorily created separate and distinct political subdivision of the State. The County Auditor serves as the fiscal agent.

Regional Planning Fund

To account for the revenues and expenditures of the Fairfield County Regional Planning Commission, a statutorily created separate and distinct political subdivision of the State. The County Auditor is the fiscal agent for the organization.

Prepayment Fund

To account for the administration and collection of prepaid real property taxes.

Undivided General Tax Fund

To account for the collection of real estate taxes from real estate owners and the collection of County related special assessments.

Undivided Tangible Tax Fund

To account for undivided tangible tax revenues that are distributed following State statute to cities, villages, townships, and the County itself.

Undivided Tax Fund

To account for the collection of various special assessments and local taxes.

Undivided Inheritance Tax Fund

To account for the collection of estate taxes which are distributed to the State and to certain local governments.

Undivided Automobile Tax Fund

To account for the collection of State automobile registration fees which are distributed to corporations and townships.

Undivided Local Tax Fund

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis.

(Continued)

Fiduciary Funds (Continued)

Township Gasoline Tax Fund

To account for the collection of State gasoline tax revenues which are apportioned equally to the thirteen townships in Fairfield County.

Real Property Tax Fund

To account for the overpayments of homestead taxes which are returned by the State and then forwarded to the taxpayer.

Library and Local Government Support Fund

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes which are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.

Undivided Local Government Revenue Assistance Fund

To account for the collection of shared revenues from the State which are apportioned to local governments on a monthly basis.

Payroll Agency Fund

To account for payroll taxes and other related payroll deductions accumulated for distribution to other governmental units and private organizations.

Ohio Elections Commission Fund

To account for fees collected by the Board of Elections from individuals filing a declaration of candidacy which are forwarded to the State of Ohio Elections Commission.

County Court Agency Fund

To account for Clerk of Courts' auto title fees, Probate Court receipts, and Juvenile Court receipts.

Sheriff Agency Fund

To account for the activity for the County Sheriff's civil account.

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.

Inmate Agency Fund

To account for funds collected and returned to inmates held at the Fairfield County Jail.

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.

Fairfield County Family, Adult and Children First Fund

To account for state grant revenues and expenditures of the Fairfield County Family, Adult and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent.

Law Enforcement Fund

To account for fines from the County Courts used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>District Board of Health</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$105,861	\$1,515,361	\$1,442,731	\$178,491
Due from Other Funds	154,934	167,730	154,934	167,730
Total Assets	\$260,795	\$1,683,091	\$1,597,665	\$346,221
<u>Liabilities:</u>				
Due to Other Funds	\$598	\$970	\$598	\$970
Due to Others	260,197	1,682,121	1,597,067	345,251
Total Liabilities	\$260,795	\$1,683,091	\$1,597,665	\$346,221
<u>County Hotel Lodging</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$165,227	\$151,001	\$14,226
Property and Other Taxes Receivable	37,855	41,086	37,855	41,086
Total Assets	\$37,855	\$206,313	\$188,856	\$55,312
<u>Liabilities:</u>				
Due to Other Funds	\$1,893	\$2,054	\$1,893	\$2,054
Due to Others	35,962	204,259	186,963	53,258
Total Liabilities	\$37,855	\$206,313	\$188,856	\$55,312
<u>Soil and Water</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$129,263	\$485,017	\$413,907	\$200,373
Total Assets	\$129,263	\$485,017	\$413,907	\$200,373
<u>Liabilities:</u>				
Due to Others	\$129,263	\$485,017	\$413,907	\$200,373
Total Liabilities	\$129,263	\$485,017	\$413,907	\$200,373
<u>Regional Planning</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$109,705	\$599,190	\$403,637	\$305,258
Due from Other Funds	10,841	0	10,841	0
Total Assets	\$120,546	\$599,190	\$414,478	\$305,258
<u>Liabilities:</u>				
Due to Others	\$120,546	\$599,190	\$414,478	\$305,258
Total Liabilities	\$120,546	\$599,190	\$414,478	\$305,258

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Prepayment</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$116,209	\$376,789	\$339,267	\$153,731
Total Assets	<u>\$116,209</u>	<u>\$376,789</u>	<u>\$339,267</u>	<u>\$153,731</u>
<u>Liabilities:</u>				
Due to Others	\$116,209	\$376,789	\$339,267	\$153,731
Total Liabilities	<u>\$116,209</u>	<u>\$376,789</u>	<u>\$339,267</u>	<u>\$153,731</u>
<u>Undivided General Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$1,809,890	\$70,299,139	\$70,011,995	\$2,097,034
Property and Other Taxes Receivable	69,836,334	73,150,477	69,836,334	73,150,477
Special Assessments Receivable	1,259,807	1,193,762	1,259,807	1,193,762
Total Assets	<u>\$72,906,031</u>	<u>\$144,643,378</u>	<u>\$141,108,136</u>	<u>\$76,441,273</u>
<u>Liabilities:</u>				
Due to Other Funds	\$9,967,679	\$10,523,973	\$9,967,679	\$10,523,973
Intergovernmental Payable	62,938,352	134,119,405	131,140,457	65,917,300
Total Liabilities	<u>\$72,906,031</u>	<u>\$144,643,378</u>	<u>\$141,108,136</u>	<u>\$76,441,273</u>
<u>Undivided Tangible Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$312,251	\$10,169,949	\$9,498,630	\$983,570
Property and Other Taxes Receivable	9,534,368	9,778,906	9,534,368	9,778,906
Total Assets	<u>\$9,846,619</u>	<u>\$19,948,855</u>	<u>\$19,032,998</u>	<u>\$10,762,476</u>
<u>Liabilities:</u>				
Due to Other Funds	\$911,420	\$939,113	\$911,420	\$939,113
Intergovernmental Payable	8,935,199	19,009,742	18,121,578	9,823,363
Total Liabilities	<u>\$9,846,619</u>	<u>\$19,948,855</u>	<u>\$19,032,998</u>	<u>\$10,762,476</u>
<u>Undivided Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$46,995	\$78,273,700	\$78,278,598	\$42,097
Special Assessments Receivable	1,728,701	1,628,486	1,728,701	1,628,486
Intergovernmental Receivable	27,623	30,938	27,623	30,938
Total Assets	<u>\$1,803,319</u>	<u>\$79,933,124</u>	<u>\$80,034,922</u>	<u>\$1,701,521</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,803,319	\$79,933,124	\$80,034,922	\$1,701,521
Total Liabilities	<u>\$1,803,319</u>	<u>\$79,933,124</u>	<u>\$80,034,922</u>	<u>\$1,701,521</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Undivided Inheritance Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$1,036,102	\$3,866,602	\$3,492,742	\$1,409,962
Total Assets	<u>\$1,036,102</u>	<u>\$3,866,602</u>	<u>\$3,492,742</u>	<u>\$1,409,962</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$1,036,102	\$3,866,602	\$3,492,742	\$1,409,962
Total Liabilities	<u>\$1,036,102</u>	<u>\$3,866,602</u>	<u>\$3,492,742</u>	<u>\$1,409,962</u>
<u>Undivided Automobile Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$729,259	\$729,259	\$0
Intergovernmental Receivable	39,229	36,066	39,229	36,066
Total Assets	<u>\$39,229</u>	<u>\$765,325</u>	<u>\$768,488</u>	<u>\$36,066</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$39,229	\$765,325	\$768,488	\$36,066
Total Liabilities	<u>\$39,229</u>	<u>\$765,325</u>	<u>\$768,488</u>	<u>\$36,066</u>
<u>Undivided Local Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$4,605,676	\$4,605,676	\$0
Intergovernmental Receivable	315,381	341,413	315,381	341,413
Total Assets	<u>\$315,381</u>	<u>\$4,947,089</u>	<u>\$4,921,057</u>	<u>\$341,413</u>
<u>Liabilities:</u>				
Due to Other Funds	\$141,921	\$153,636	\$141,921	\$153,636
Intergovernmental Payable	173,460	4,793,453	4,779,136	187,777
Total Liabilities	<u>\$315,381</u>	<u>\$4,947,089</u>	<u>\$4,921,057</u>	<u>\$341,413</u>
<u>Township Gasoline Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$653,798	\$653,798	\$0
Intergovernmental Receivable	32,509	31,107	32,509	31,107
Total Assets	<u>\$32,509</u>	<u>\$684,905</u>	<u>\$686,307</u>	<u>\$31,107</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$32,509	\$684,905	\$686,307	\$31,107
Total Liabilities	<u>\$32,509</u>	<u>\$684,905</u>	<u>\$686,307</u>	<u>\$31,107</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Real Property Tax</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$6,049	\$6,049	\$0
Total Assets	<u>\$0</u>	<u>\$6,049</u>	<u>\$6,049</u>	<u>\$0</u>
<u>Liabilities:</u>				
Due to Others	\$0	\$6,049	\$6,049	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,049</u>	<u>\$6,049</u>	<u>\$0</u>
<u>Library and Local Government Support</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$4,147,982	\$4,147,982	\$0
Intergovernmental Receivable	327,770	326,483	327,770	326,483
Total Assets	<u>\$327,770</u>	<u>\$4,474,465</u>	<u>\$4,475,752</u>	<u>\$326,483</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$327,770	\$4,474,465	\$4,475,752	\$326,483
Total Liabilities	<u>\$327,770</u>	<u>\$4,474,465</u>	<u>\$4,475,752</u>	<u>\$326,483</u>
<u>Undivided Local Government Revenue Assistance</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$1,031,630	\$1,031,630	\$0
Intergovernmental Receivable	70,810	74,024	70,810	74,024
Total Assets	<u>\$70,810</u>	<u>\$1,105,654</u>	<u>\$1,102,440</u>	<u>\$74,024</u>
<u>Liabilities:</u>				
Due to Other Funds	\$31,864	\$33,311	\$31,864	\$33,311
Intergovernmental Payable	38,946	1,072,343	1,070,576	40,713
Total Liabilities	<u>\$70,810</u>	<u>\$1,105,654</u>	<u>\$1,102,440</u>	<u>\$74,024</u>
<u>Payroll Agency</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$0	\$8,453,320	\$8,453,052	\$268
Total Assets	<u>\$0</u>	<u>\$8,453,320</u>	<u>\$8,453,052</u>	<u>\$268</u>
<u>Liabilities:</u>				
Due to Others	\$0	\$8,453,320	\$8,453,052	\$268
Total Liabilities	<u>\$0</u>	<u>\$8,453,320</u>	<u>\$8,453,052</u>	<u>\$268</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Ohio Elections Commission</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$25	\$3,485	\$3,240	\$270
Total Assets	<u>\$25</u>	<u>\$3,485</u>	<u>\$3,240</u>	<u>\$270</u>
<u>Liabilities:</u>				
Intergovernmental Payable	\$25	\$3,485	\$3,240	\$270
Total Liabilities	<u>\$25</u>	<u>\$3,485</u>	<u>\$3,240</u>	<u>\$270</u>
<u>County Court Agency</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$969,441	\$35,624,919	\$35,525,079	\$1,069,281
Accounts Receivable	248,965	422,295	248,965	422,295
Total Assets	<u>\$1,218,406</u>	<u>\$36,047,214</u>	<u>\$35,774,044</u>	<u>\$1,491,576</u>
<u>Liabilities:</u>				
Due to Other Funds	\$54,723	\$70,393	\$54,723	\$70,393
Due to Others	1,163,683	35,976,821	35,719,321	1,421,183
Total Liabilities	<u>\$1,218,406</u>	<u>\$36,047,214</u>	<u>\$35,774,044</u>	<u>\$1,491,576</u>
<u>Sheriff Agency</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$99,576	\$2,403,966	\$2,484,948	\$18,594
Total Assets	<u>\$99,576</u>	<u>\$2,403,966</u>	<u>\$2,484,948</u>	<u>\$18,594</u>
<u>Liabilities:</u>				
Due to Others	\$99,576	\$2,403,966	\$2,484,948	\$18,594
Total Liabilities	<u>\$99,576</u>	<u>\$2,403,966</u>	<u>\$2,484,948</u>	<u>\$18,594</u>
<u>Alimony and Child Support</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$186,157	\$19,264,739	\$19,199,403	\$251,493
Total Assets	<u>\$186,157</u>	<u>\$19,264,739</u>	<u>\$19,199,403</u>	<u>\$251,493</u>
<u>Liabilities:</u>				
Due to Other Funds	\$11,869	\$17,506	\$11,869	\$17,506
Due to Others	174,288	19,247,233	19,187,534	233,987
Total Liabilities	<u>\$186,157</u>	<u>\$19,264,739</u>	<u>\$19,199,403</u>	<u>\$251,493</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Inmate Agency</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,402	\$167,354	\$166,555	\$2,201
Total Assets	<u>\$1,402</u>	<u>\$167,354</u>	<u>\$166,555</u>	<u>\$2,201</u>
<u>Liabilities:</u>				
Due to Others	\$1,402	\$167,354	\$166,555	\$2,201
Total Liabilities	<u>\$1,402</u>	<u>\$167,354</u>	<u>\$166,555</u>	<u>\$2,201</u>
<u>Fairfield County Historical Parks Commission</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$83,474	\$120,092	\$98,337	\$105,229
Intergovernmental Receivable	45	75	45	75
Total Assets	<u>\$83,519</u>	<u>\$120,167</u>	<u>\$98,382</u>	<u>\$105,304</u>
<u>Liabilities:</u>				
Due to Others	\$83,519	\$120,167	\$98,382	\$105,304
Total Liabilities	<u>\$83,519</u>	<u>\$120,167</u>	<u>\$98,382</u>	<u>\$105,304</u>
<u>Fairfield County Family, Adult and Children First</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$912	\$333,399	\$160,839	\$173,472
Total Assets	<u>\$912</u>	<u>\$333,399</u>	<u>\$160,839</u>	<u>\$173,472</u>
<u>Liabilities:</u>				
Due to Others	\$912	\$333,399	\$160,839	\$173,472
Total Liabilities	<u>\$912</u>	<u>\$333,399</u>	<u>\$160,839</u>	<u>\$173,472</u>
<u>Law Enforcement</u>				
<u>Assets:</u>				
Cash and Cash Equivalents in Segregated Accounts	\$4,816	\$70,362	\$40,206	\$34,972
Total Assets	<u>\$4,816</u>	<u>\$70,362</u>	<u>\$40,206</u>	<u>\$34,972</u>
<u>Liabilities:</u>				
Due to Others	\$4,816	\$70,362	\$40,206	\$34,972
Total Liabilities	<u>\$4,816</u>	<u>\$70,362</u>	<u>\$40,206</u>	<u>\$34,972</u>

(Continued)

Fairfield County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<u>Total - All Agency Funds</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$3,750,687	\$185,835,664	\$183,922,370	\$5,663,981
Cash and Cash Equivalents in Segregated Accounts	1,261,392	57,531,340	57,416,191	1,376,541
<u>Receivables:</u>				
Property and Other Taxes	79,408,557	82,970,469	79,408,557	82,970,469
Accounts	248,965	422,295	248,965	422,295
Special Assessments	2,988,508	2,822,248	2,988,508	2,822,248
Intergovernmental	813,367	840,106	813,367	840,106
Due from Other Funds	165,775	167,730	165,775	167,730
Total Assets	<u>\$88,637,251</u>	<u>\$330,589,852</u>	<u>\$324,963,733</u>	<u>\$94,263,370</u>
<u>Liabilities:</u>				
Due to Other Funds	\$11,121,967	\$11,740,956	\$11,121,967	\$11,740,956
Intergovernmental Payable	75,324,911	248,722,849	244,573,198	79,474,562
Due to Others	2,190,373	70,126,047	69,268,568	3,047,852
Total Liabilities	<u>\$88,637,251</u>	<u>\$330,589,852</u>	<u>\$324,963,733</u>	<u>\$94,263,370</u>

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all lands, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, and vehicles not used in the operation of the enterprise funds.

Fairfield County, Ohio
Schedule of Changes in General Fixed Assets
by Function
For the Year Ended December 31, 1999

	General Fixed Assets 1/1/99	Additions	Deductions	General Fixed Assets 12/31/99
General Government:				
Legislative and Executive	\$3,842,113	\$1,661,609	\$20,047	\$5,483,675
Judicial	2,153,599	84,492	6,989	2,231,102
Public Safety	6,135,125	241,398	48,776	6,327,747
Public Works	3,126,303	388,440	124,051	3,390,692
Health	5,123,211	651,480	1,268	5,773,423
Human Services	967,486	88,284	6,242	1,049,528
Transportation	3,668,813	711,563	0	4,380,376
Conservation and Recreation	8,920	0	0	8,920
Total General Fixed Assets	<u>\$25,025,570</u>	<u>\$3,827,266</u>	<u>\$207,373</u>	<u>\$28,645,463</u>

Fairfield County, Ohio
Schedule of General Fixed Assets by Function
December 31, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Furniture and Fixtures	Vehicles	Construction in Progress
General Government:								
Legislative and Executive	\$5,483,675	\$464,062	\$2,035,117	\$10,294	\$1,252,719	\$203,114	\$191,190	\$1,327,179
Judicial	2,231,102	60,500	1,270,917	2,132	716,257	114,395	53,423	13,478
Public Safety	6,327,747	36,500	4,187,013	0	1,280,561	14,714	808,959	0
Public Works	3,390,692	12,715	22,222	0	918,627	19,304	2,259,932	157,892
Health	5,773,423	135,213	3,734,609	10,833	297,316	26,753	1,115,684	453,015
Human Services	1,049,528	1,500	706,639	0	216,519	14,827	110,043	0
Transportation	4,380,376	976,183	1,596,719	1,630,445	1,690	1,100	0	174,239
Conservation and Recreation	8,920	8,920	0	0	0	0	0	0
Total General Fixed Assets	\$28,645,463	\$1,695,593	\$13,553,236	\$1,653,704	\$4,683,689	\$394,207	\$4,539,231	\$2,125,803

Fairfield County, Ohio
 Schedule of General Fixed Assets by Source
 December 31, 1999

General Fixed Assets:

Land	\$1,695,593
Buildings	13,553,236
Improvements Other than Buildings	1,653,704
Machinery and Equipment	4,683,689
Furniture and Fixtures	394,207
Vehicles	4,539,231
Construction in Progress	<u>2,125,803</u>
 Total	 <u><u>\$28,645,463</u></u>

Investments in General Fixed Assets from:

General Fund Revenues	\$14,945,742
Federal Grants	1,403,116
State Grants	3,258,616
Donations	416,888
Acquisitions Prior to December 31, 1988	<u>8,621,101</u>
 Total	 <u><u>\$28,645,463</u></u>

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FAIRFIELD COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$6,983,240	\$6,137,601	\$5,473,620	\$5,348,068	\$4,808,106	\$4,775,768	\$4,373,929	\$4,147,504	\$4,015,856	\$3,980,416
Judicial	3,121,418	2,910,636	2,467,274	2,110,622	2,062,663	1,708,095	1,666,163	1,687,955	1,521,012	1,357,965
Public Safety	7,448,140	6,710,482	6,352,932	5,903,967	4,672,309	4,429,376	4,121,830	3,585,414	3,481,802	3,200,107
Public Works	4,753,145	6,072,479	5,483,939	4,878,874	4,221,021	4,260,390	4,523,149	3,855,395	3,512,201	3,258,190
Health	10,511,281	10,755,878	10,042,429	9,712,305	9,109,644	8,305,483	7,455,366	7,309,859	6,749,070	5,913,062
Human Services	9,600,074	9,272,532	8,393,120	8,063,269	7,496,603	6,722,923	6,776,543	7,185,740	6,415,897	5,539,182
Urban Redevelopment and Housing	2,240	511,334	182,701	30,938	32,590	6,392	15,396	50,890	13,639	28,532
Transportation	65,348	74,228	65,574	88,079	14,031	71,018	126,710	39,444	28,219	15,381
Other	526,004	479,685	403,002	524,727	457,304	464,850	506,631	499,918	488,505	461,777
Refund of Taxes (2)	0	67,031	21,472	0	0	0	0	0	0	0
Intergovernmental	291,318	344,158	153,252	282,352	724,303	376,013	45,251	215,699	181,352	179,119
Capital Outlay	5,389,100	2,470,589	1,650,312	2,496,190	3,488,502	6,381,609	3,004,398	2,940,743	2,088,443	1,223,168
Debt Service	618,376	647,568	577,377	363,617	412,682	279,957	480,542	203,763	160,057	200,989
Total	\$49,309,684	\$46,454,201	\$41,267,004	\$39,823,008	\$37,499,758	\$37,781,874	\$33,095,908	\$31,722,344	\$28,656,053	\$25,357,888

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

(2) For 1997 and 1998, the County repaid Texas Eastern Transmission Corporation, a public utility company, a refund for tax years 1991 through 1996.

Source - Fairfield County Auditor's Office.

TABLE 2

FAIRFIELD COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Property and Other Taxes	\$9,890,341	\$8,093,269	\$7,569,889	\$7,591,999	\$6,612,836	\$7,691,869	\$11,053,075	\$10,559,401	\$9,694,619	\$9,481,571
Sales Taxes (2)	9,043,396	7,941,611	7,211,971	6,843,590	5,040,290	3,950,186	0	0	0	0
Charges for Services	4,633,477	4,504,542	3,752,246	3,673,302	3,496,426	3,105,033	2,963,623	2,593,965	1,945,191	1,608,769
Licenses and Permits	233,495	238,819	238,502	232,161	222,055	210,480	965,401	193,515	194,556	111,923
Permissive Motor Vehicle License Tax (4)	907,294	886,809	880,967	840,435	821,492	795,602	0	0	0	0
Fines and Forfeitures	500,711	537,057	532,549	467,051	422,755	447,779	307,572	312,469	303,327	355,705
Intergovernmental	26,628,251	22,947,950	20,852,204	20,966,376	25,855,809	17,267,478	16,082,668	15,850,820	15,116,789	13,577,045
Special Assessments	145,638	148,445	132,630	157,147	119,570	125,603	103,122	122,963	47,964	46,058
Interest	1,758,350	2,180,463	1,708,331	1,413,851	1,407,965	995,881	693,289	800,665	1,171,886	1,293,533
Rent	264,484	271,475	280,042	231,897	182,136	132,330	133,400	64,361	63,535	71,873
Donations (3)	13,895	29,868	17,762	8,721	39,002	1,753	0	0	0	0
Other	422,679	678,921	640,489	577,762	338,515	564,568	814,994	884,302	964,662	659,236
Total	\$54,442,011	\$48,459,229	\$43,797,582	\$43,004,292	\$44,558,851	\$35,288,562	\$33,117,144	\$31,382,461	\$29,502,529	\$27,205,713

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

(2) Prior to 1994, this revenue classification was included in the Taxes Revenue category.

(3) Prior to 1994, this revenue classification was included in the Other Revenue category.

(4) Prior to 1994, this revenue classification was included in the Intergovernmental Revenue category.

Source - Fairfield County Auditor's Office.

TABLE 3

FAIRFIELD COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY PROPERTY
LAST TEN YEARS

COLLECTION YEAR	TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF TOTAL COLLECTIONS TO LEVY	OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO TAX LEVY
1990	\$5,610,460	\$5,420,930	96.62%	\$147,096	\$5,568,026	99.24%	\$224,283	4.00%
1991	5,858,207	5,587,633	95.38%	154,574	5,742,207	98.02%	347,350	5.93%
1992	6,136,583	5,978,445	97.42%	310,221	6,288,666	102.48%	335,796	5.47%
1993	6,392,478	6,246,270	97.71%	197,545	6,443,815	100.80%	315,020	4.93%
1994	6,619,814	6,472,733	97.78%	188,719	6,661,452	100.63%	292,629	4.42%
1995	5,653,579	5,483,253	96.99%	161,126	5,644,379	99.84%	236,687	4.19%
1996	6,606,283	6,436,066	97.42%	141,213	6,577,279	99.56%	269,050	4.07%
1997	6,661,714	6,275,129	94.20%	172,961	6,448,090	96.79%	261,681	3.93%
1998	6,838,463	6,613,513	96.71%	150,738	6,764,251	98.91%	308,930	4.52%
1999	8,606,740	8,355,251	97.08%	215,496	8,570,747	99.58%	463,210	5.38%

Tax Levy and Current Tax Collections do not include Rollback and Homestead.

Delinquent Tax Collections include amounts collected from penalties, interest and other delinquent collections.
Outstanding Delinquent Taxes exclude penalties, interest and other additional delinquent charges.

Source - Fairfield County Auditor's Office

TABLE 4

FAIRFIELD COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS - TANGIBLE PERSONAL PROPERTY
LAST TEN YEARS

COLLECTION YEAR	TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS	TOTAL TAX COLLECTIONS	RATIO OF TOTAL COLLECTIONS TO LEVY	OUTSTANDING DELINQUENT TAXES	RATIO OF OUTSTANDING DELINQUENT TAXES TO TAX LEVY
1990	\$828,055	\$793,611	95.84%	\$46,421	\$840,032	101.45%	\$37,861	4.57%
1991	784,295	754,426	96.19%	49,477	803,903	102.50%	73,179	9.33%
1992	925,763	762,470	82.36%	55,923	818,393	88.40%	102,043	11.02%
1993	939,854	800,891	85.21%	29,768	830,659	88.38%	84,950	9.04%
1994	909,549	823,222	90.51%	32,326	855,548	94.06%	75,884	8.34%
1995	782,348	690,583	88.27%	42,684	733,267	93.73%	69,426	8.87%
1996	863,275	725,849	84.08%	53,261	779,110	90.25%	84,165	9.75%
1997	911,217	873,333	95.84%	103,912	977,245	107.25%	74,722	8.20%
1998	849,643	756,360	89.02%	4,342	760,702	89.53%	111,471	13.12%
1999	847,380	839,344	99.05%	52,694	892,038	105.27%	75,408	8.90%

Delinquent Tax Collections include amounts collected from penalties, interest and other delinquent collections. Outstanding Delinquent Taxes exclude penalties, interest and other additional delinquent charges.

Source - Fairfield County Auditor's Office

TABLE 5

FAIRFIELD COUNTY, OHIO
 ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY
 LAST TEN YEARS

COLLECTION YEAR	REAL PROPERTY (1)		TANGIBLE PERSONAL PROPERTY		PUBLIC UTILITIES		TOTAL		
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1990	\$859,634,990	\$2,456,099,971	\$106,794,463	\$381,408,796	\$95,962,730	\$95,962,730	\$1,062,392,183	\$2,933,471,497	36.22%
1991	891,935,920	2,548,386,343	102,585,140	379,944,967	108,729,380	108,729,380	1,103,250,440	3,037,062,690	36.33%
1992	923,283,220	2,637,952,057	103,738,691	398,994,965	112,539,290	112,539,290	1,139,561,201	3,149,486,312	36.18%
1993	981,199,620	2,803,427,486	106,780,745	427,122,980	112,207,850	112,207,850	1,200,188,215	3,342,758,316	35.90%
1994	1,024,153,290	2,926,152,257	109,256,008	437,024,032	113,252,010	113,252,010	1,246,661,308	3,476,428,299	35.86%
1995	1,056,041,290	3,017,260,829	112,155,669	448,622,676	111,732,550	111,732,550	1,279,929,509	3,577,616,055	35.78%
1996	1,404,190,590	4,011,973,114	125,415,284	501,661,136	111,312,600	111,312,600	1,640,918,474	4,624,946,850	35.48%
1997	1,451,165,210	4,146,186,314	134,698,303	538,793,212	110,469,490	110,469,490	1,696,333,003	4,795,449,016	35.37%
1998	1,500,297,580	4,286,564,514	134,348,689	537,394,756	111,108,850	111,108,850	1,745,755,119	4,935,068,120	35.37%
1999	1,698,225,800	4,654,930,857	134,346,667	537,386,668	105,671,740	105,671,740	1,939,244,207	5,497,989,265	35.27%

(1) Real Property Values Include Public Utility Real Property

Source - Fairfield County Auditor's Office

TABLE 6

FAIRFIELD COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER THOUSAND DOLLARS OF ASSESSED VALUE)
LAST TEN YEARS

COUNTY UNITS	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
General Fund	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60	\$2.60
Mental Health	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Mental Retardation	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Bridges, Culverts, and County Road Levy	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Children Services Levy	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Total	8.55	8.55	8.55	8.55	8.55	7.05	7.05	7.05	7.05	7.05

SCHOOL DISTRICTS WHOLLY WITHIN COUNTY

Amanda Clearcreek (1)	35.65	40.65	40.65	40.45	38.30	38.30	37.75	37.75	37.00	38.00
Berne Union (1)	34.00	39.75	39.75	43.90	50.90	52.00	51.70	51.70	51.40	50.90
Bloom-Carroll (1)	38.80	44.80	44.80	44.30	44.00	44.00	43.40	43.30	42.30	42.30
Liberty Union-Thurston (1)	50.60	48.60	47.60	47.20	46.20	41.70	41.70	41.70	41.70	41.60
Fairfield Union (1)	44.80	43.60	42.40	42.40	43.40	43.40	43.40	43.40	43.40	43.10
Pickerington (1)	57.40	57.40	66.21	66.21	67.66	66.76	65.00	65.00	68.96	66.36
Walnut Township (1)	42.30	41.35	41.35	39.35	43.67	42.02	42.65	42.65	42.65	40.70
Lancaster City	46.70	56.70	56.70	56.70	56.70	56.70	56.70	56.70	64.60	64.60

SCHOOL DISTRICTS PARTIALLY WITHIN COUNTY

Canal Winchester (1)	42.86	42.30	48.32	48.05	46.89	45.76	44.89	51.00	56.36	55.76
Northern	28.60	28.60	28.60	28.60	28.60	32.80	32.80	32.80	32.80	32.80
Teays Valley (1)	29.20	29.00	28.80	28.50	28.50	28.50	28.50	28.00	25.00	25.00
Southwest Licking (1)	36.80	36.40	36.30	36.20	36.00	41.28	41.28	40.38	40.38	45.16
Reynoldsburg (1)	45.24	45.19	49.26	51.08	50.47	50.24	50.03	49.35	54.20	54.20

JOINT VOCATIONAL SCHOOL DISTRICTS

Eastland JVS (1)	2.65	2.64	1.24	1.24	1.23	1.20	1.20	1.20	1.20	2.00
Licking County JVS	2.80	2.80	2.80	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mid-East Ohio JVS (2)	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20

(1) Includes Bond Rates
(2) Formerly Muskingum Joint Vocational School

(Continued)

TABLE 6
(Continued)

FAIRFIELD COUNTY, OHIO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(PER THOUSAND DOLLARS OF ASSESSED VALUE)
LAST TEN YEARS

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
CORPORATIONS										
Amanda	\$2.40	\$2.40	\$2.40	\$2.40	\$2.40	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40
Baltimore	2.40	2.40	2.40	2.00	1.90	1.90	1.90	1.90	1.90	1.90
Bremen	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Carroll	5.80	5.80	5.80	5.80	4.90	4.90	4.90	4.90	4.90	4.90
Lithopolis	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Millersport	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Pickerington	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Pleasantville	8.30	8.30	8.30	8.30	9.30	9.30	9.30	9.30	9.30	9.30
Rushville	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Stoutsville	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Sugar Grove	12.60	12.60	12.60	8.00	8.00	8.00	5.80	5.80	5.80	5.80
Thurston	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	4.70	4.70
West Rushville	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Lancaster	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Canal Winchester	3.20	3.20	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
City of Columbus	2.90	2.90	2.90	2.90	2.90	2.30	2.30	2.30	2.30	2.30
Reynoldsburg	3.00	2.96	2.94	2.94	2.93	2.91	2.90	0.79	0.78	0.77
Buckeye Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	13.00
TOWNSHIPS										
Amanda	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Berne	6.20	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70	7.70
Bloom	11.30	11.30	11.30	11.30	11.30	11.30	11.30	11.30	15.30	15.30
Clearcreek	5.80	5.80	5.80	5.25	5.25	5.25	5.25	8.25	8.25	8.25
Greenfield	6.20	6.20	6.20	6.20	8.20	8.20	8.20	8.20	8.20	8.20
Hocking	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Liberty	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Madison	3.20	3.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Pleasant	4.60	4.60	4.60	4.60	5.10	5.10	6.60	6.60	6.60	6.60
Richland	9.00	9.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Rushcreek	9.20	9.20	9.20	9.20	11.95	10.95	11.95	13.95	13.95	13.20
Violet	8.85	7.85	7.85	7.85	7.20	7.20	9.80	10.05	10.05	10.05
Walnut	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
OTHER UNITS										
Basil Joint Fire District	5.57	5.57	5.57	5.57	5.57	5.27	5.27	5.27	5.27	5.27

Source - Fairfield County Auditor's Office

TABLE 7

**FAIRFIELD COUNTY, OHIO
SPECIAL ASSESSMENTS
BILLED AND COLLECTED
LAST TEN YEARS**

<u>YEAR</u>	<u>TOTAL ASSESSMENTS BILLED</u>	<u>TOTAL AMOUNT COLLECTED</u>	<u>PERCENT COLLECTED</u>
1990	\$71,879	\$46,058	64.08%
1991	97,781	47,964	49.05%
1992	139,751	122,963	87.99%
1993	155,211	103,122	66.44%
1994	141,374	125,603	88.84%
1995	155,688	119,570	76.80%
1996	186,972	157,147	84.05%
1997	171,246	132,630	77.45%
1998	180,508	148,445	82.24%
1999	180,224	145,638	80.81%

Source - Fairfield County Auditor's Office

FAIRFIELD COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

	TOTAL DEBT LIMIT (1)	TOTAL UNVOTED LIMIT (2)
Total Assessed Property Value 1998 for 1999 Collections	\$1,939,244,207	\$1,939,244,207
Debt Limitation of Assessed Value	46,981,105	19,392,442
<u>Total Outstanding Debt - December 31, 1999</u>		
General Obligation Bonds Payable	13,660,000	13,660,000
Notes Payable	8,819,000	8,819,000
Special Assessment Bonds Payable	674,000	674,000
EPA Refunding Loan	2,590,260	2,590,260
Total Outstanding Debt	25,743,260	25,743,260
<u>Less:</u>		
General Obligation Bonds Payable from Enterprise Fund Revenues	10,720,000	10,720,000
Notes Payable from Enterprise Fund Revenues	7,380,000	7,380,000
Notes Payable from Airport	1,439,000	1,439,000
EPA Refunding Loan	2,590,260	2,590,260
Bonds Payable from Child Support Enforcement Rent	425,000	425,000
Bonds Payable Related to the Jail	2,330,000	2,330,000
Bonds Payable from Special Assessments	674,000	674,000
Amount Available in the Debt Service Fund for General Obligations	60,801	60,801
Total	25,619,061	25,619,061
Net Debt Applicable to Debt Limitation	124,199	124,199
Total Legal Debt Margin	\$46,856,906	\$19,268,243

(1) Debt limit is a total of a sum equal to three percent of the first \$100,000,000 of the assessed valuation plus one and a half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and half percent of such valuation in excess of \$300,000,000.

(2) Debt limit is one percent of total assessed valuation.

Source - Fairfield County Auditor's Office

TABLE 9

FAIRFIELD COUNTY, OHIO
 RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND
 NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
 LAST TEN YEARS

YEAR	POPULATION (IN THOUSANDS)	ASSESSED VALUE OF COUNTY	GROSS GENERAL OBLIGATION BONDED DEBT (1)	DEBT SERVICE FUNDS	NET GENERAL BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1989	103.46	\$1,062,392,183	\$240,000	\$108,158	\$131,842	0.012%	\$1.27
1991	104.50	1,103,250,440	225,000	181,297	43,703	0.004%	0.42
1992	104.90	1,139,561,201	210,000	261,101	0	0.000%	0.00
1993	109.30	1,200,188,215	0	0	0	0.000%	0.00
1994	106.11	1,246,661,308	0	0	0	0.000%	0.00
1995	114.74	1,279,929,509	0	0	0	0.000%	0.00
1996	119.18	1,640,918,474	2,765,000	70,485	2,694,515	0.164%	22.61
1997	121.46	1,696,333,003	2,695,000	57,160	2,637,840	0.156%	21.72
1998	124.00	1,745,755,119	2,605,000	81,930	2,523,070	0.145%	20.35
1999	126.72	1,939,244,207	2,515,000	60,801	2,454,199	0.127%	19.38

(1) Includes only general obligation bonds payable from property taxes.

Source - Fairfield County Auditor's Office

FAIRFIELD COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
DECEMBER 31, 1999

<u>JURISDICTION</u>	<u>DEBT OUTSTANDING</u>	<u>PERCENTAGE APPLICABLE TO FAIRFIELD COUNTY</u>	<u>AMOUNT APPLICABLE TO FAIRFIELD COUNTY</u>
Fairfield County	\$2,515,000	100.00%	\$2,515,000
School Districts wholly within the County	5,620,000	100.00%	5,620,000
Townships wholly within the County	357,140	100.00%	357,140
<u>Entities not wholly within the County</u>			
Berne Union Local School District	4,430,000	98.58%	4,367,094
Fairfield Union Local School District	2,459,000	98.25%	2,415,968
Pickerington Local School District	50,789,627	98.17%	49,860,177
Eastland Joint Vocational School	780,000	29.13%	227,214
Canal Winchester Local School District	17,919,860	23.34%	4,182,495
Canal Winchester Village	6,120,000	6.13%	375,156
Southwest Licking Local School District	24,865,000	6.07%	1,509,306
Teays Valley Local School District	850,000	5.57%	47,345
Reynoldsburg Corporation	35,000	1.31%	459
Reynoldsburg City School District	19,521,520	0.52%	101,512
Mid East Ohio Joint Vocational School	390,000	0.09%	351
Total Entities not wholly within County			63,087,077
Grand Total			\$71,579,217

The percentage of gross indebtedness of the County's overlapping political subdivisions was determined by dividing each overlapping subdivision's assessed valuation within the County by its total assessed valuation.

Outstanding debt amount includes only general obligation bonds payable from property taxes.

Source - Fairfield County Auditor's Office

FAIRFIELD COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST AND FISCAL CHARGES</u>	<u>TOTAL INTEREST AND PRINCIPAL (1)</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES (FROM TABLE 1)</u>	<u>RATIO OF GENERAL LONG-TERM DEBT EXPENDITURES TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1990	\$15,000	\$22,950	\$37,950	\$25,357,888	0.15%
1991	15,000	21,600	36,600	28,656,053	0.13%
1992	15,000	20,250	35,250	31,722,344	0.11%
1993 (2)	248,900	29,450	278,350	33,095,908	0.84%
1994	0	0	0	37,781,874	0.00%
1995	0	0	0	37,499,758	0.00%
1996	0	0	0	39,823,008	0.00%
1997	70,000	164,554	234,554	41,267,004	0.57%
1998	90,000	143,145	233,145	46,454,201	0.50%
1999	90,000	139,410	229,410	49,309,684	0.47%

(1) Includes only general obligation bonds payable from property taxes.

(2) Payment to escrow agent to defease debt.

Source - Fairfield County Auditor's Office

TABLE 12

FAIRFIELD COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

YEAR	POPULATION (IN THOUSANDS)	MEDIAN AGE	PER CAPITA INCOME	MEAN HOUSEHOLD INCOME	AVERAGE HOUSEHOLD SIZE	COUNTY UNEMPLOYMENT	STATE UNEMPLOYMENT	UNITED STATES UNEMPLOYMENT	K - 12 ENROLLMENT
1990	103.46	32.95	\$15,697	\$31,866	2.88	6.10%	5.70%	5.50%	12,500
1991	104.50	33.23	16,877	32,556	2.88	6.30%	6.40%	6.70%	12,731
1992	104.90	33.50	18,149	33,265	2.88	6.60%	7.20%	7.40%	13,005
1993	109.30	33.79	19,361	33,701	2.88	6.00%	6.50%	6.80%	13,352
1994	106.11	34.08	20,681	34,188	2.87	5.30%	5.10%	6.20%	13,480
1995	114.74	34.40	22,130	34,738	2.87	3.80%	4.80%	5.60%	14,812
1996	119.18	34.71	23,709	35,339	2.87	3.60%	4.90%	5.40%	14,214
1997	121.46	34.97	25,415	36,108	2.88	3.20%	4.60%	4.90%	14,836
1998	124.00	35.21	27,260	36,765	2.87	3.00%	4.30%	4.50%	15,081
1999	126.72	35.98	27,816	37,515	2.88	3.00%	4.30%	4.10%	15,296

Sources - Ohio Bureau of Employment Services
Fairfield County Educational Service Center
Lancaster-Fairfield Chamber of Commerce
Woods and Poole Economics, Inc., 1982 Dollars
Fairfield County Regional Planning Commission

TABLE 13

FAIRFIELD COUNTY, OHIO
NEW CONSTRUCTION, BANK DEPOSITS, AND REAL PROPERTY VALUES
LAST TEN YEARS

YEAR	NEW CONSTRUCTION (1)			BANK DEPOSITS (1) IN THOUSANDS	REAL PROPERTY VALUES (1)			
	AGRICULTURAL/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	TOTAL		AGRICULTURAL/ RESIDENTIAL	COMMERCIAL/ INDUSTRIAL	PUBLIC UTILITY	TOTAL
1989	\$14,968,450	\$9,582,020	\$24,550,470	\$75,567	\$707,790,710	\$151,637,080	\$207,200	\$859,634,990
1991	19,255,470	11,103,370	30,358,840	90,208	727,964,440	163,690,990	280,490	891,935,920
1992	20,888,930	8,250,370	29,139,300	85,960	751,277,330	171,660,450	345,440	923,283,220
1993	21,202,070	5,438,810	26,640,880	114,237	805,477,760	175,415,090	306,770	981,199,620
1994	34,905,610	3,886,420	38,792,030	108,995	846,207,560	177,616,560	329,170	1,024,153,290
1995	28,005,340	2,191,470	30,196,810	149,434	878,053,310	177,714,320	273,660	1,056,041,290
1996	31,207,210	5,983,130	37,190,340	163,183	1,188,590,810	215,314,210	285,570	1,404,190,590
1997	33,681,170	11,791,230	45,472,400	172,771	1,224,215,680	226,758,250	191,280	1,451,165,210
1998	35,600,420	9,589,130	45,189,550	190,113	1,266,832,250	233,017,870	447,460	1,500,297,580
1999	35,028,660	13,307,220	48,335,880	247,807	1,431,657,300	267,331,280	237,220	1,699,225,800

(1) Bank Deposit data available includes banks headquartered in Fairfield County; the number of banks included in the calculation is noted in brackets.

Sources - Fairfield County Auditor's Office
 Federal Reserve Bank of Cleveland

FAIRFIELD COUNTY, OHIO
PRINCIPAL TAXPAYERS
DECEMBER 31, 1999

TAXPAYER	TYPE	REAL ESTATE ASSESSED VALUATION	TANGIBLE PERSONAL AND PUBLIC UTILITY PROPERTY ASSESSED VALUATION	TOTAL ASSESSED VALUATION	PERCENT OF TOTAL ASSESSED VALUATION
Ohio Power Company	Public Utility	\$277,170	\$27,464,230	\$27,741,400	1.43%
Columbia Gas Transmission	Public Utility	907,870	23,585,180	24,493,050	1.26%
Glimcher Holdings Limited Partnership	Business	24,022,100	0	24,022,100	1.24%
Anchor Hocking Glass Corporation	Business	5,808,070	15,736,716	21,544,786	1.11%
Ohio Bell Telephone	Public Utility	60,070	17,856,870	17,916,940	0.92%
South Central Power	Public Utility	901,900	12,247,340	13,149,240	0.68%
Ralston Purina	Business	2,599,910	6,136,210	8,736,120	0.45%
Columbia Gas of Ohio	Public Utility	39,830	7,887,670	7,927,500	0.41%
McDermott, Inc.	Business	1,662,500	5,602,690	7,265,190	0.37%
Texas Eastern	Public Utility	217,450	6,412,640	6,630,090	0.34%
Total		<u>\$36,496,870</u>	<u>\$122,929,546</u>	<u>\$159,426,416</u>	<u>8.21%</u>

Source - Fairfield County Auditor's Office

FAIRFIELD COUNTY, OHIO
REVENUE BOND COVERAGE
ENTERPRISE FUNDS
LAST TEN YEARS

YEAR	GROSS REVENUE (1)	EXPENSES, NET OF DEPRECIATION AND INTEREST	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
Water Fund							
1990	\$622,999	\$204,962	\$418,037	\$42,308	\$66,397	\$108,705	3.85
1991	753,548	388,540	365,008	42,308	63,541	105,849	3.45
1992	758,629	380,154	378,475	42,308	61,435	103,743	3.65
1993	935,218	458,446	476,772	0	0	0	N/A
1994	986,573	524,089	462,484	0	0	0	N/A
1995	1,002,356	661,450	340,906	0	0	0	N/A
1996	1,063,010	567,516	495,494	0	0	0	N/A
1997	1,112,381	519,670	592,711	0	0	0	N/A
1998	1,197,856	604,489	593,367	0	0	0	N/A
1999	2,113,828	793,441	1,320,387	0	0	0	N/A
Sewer Fund							
1990	980,670	637,571	343,099	0	162,000	162,000	2.12
1991	1,780,087	763,425	1,016,662	75,000	216,000	291,000	3.49
1992	1,203,600	974,253	229,347	80,000	210,600	290,600	0.79
1993	1,273,530	999,630	273,900	0	0	0	N/A
1994	1,393,223	1,002,586	390,637	0	0	0	N/A
1995	1,441,953	1,260,362	181,591	0	0	0	N/A
1996	1,573,217	1,035,092	538,125	0	0	0	N/A
1997	1,637,813	1,128,411	509,402	0	0	0	N/A
1998	1,746,922	957,356	789,566	0	0	0	N/A
1999	2,108,061	1,166,695	941,366	0	0	0	N/A

(1) Includes operating revenues and investment income.

Source - Fairfield County Auditor's Office

FAIRFIELD COUNTY
MISCELLANEOUS STATISTICS

Date Created	December 1800
County Seat	Lancaster, Ohio
1990 Census Population	103,461 - ranked 24th of the 88 Ohio counties
1999 Estimated Population	126,723
Number of Municipalities	15
Number of Townships	13
Area	505 square miles, ranked 23rd of the 88 Ohio counties
Water Lines	384,473 feet - 3,234 customer accounts
Sewer Lines	531,289 feet - 4,557 customer accounts
County Roads	353.10 miles
Township Roads	562.68 miles
State Routes	195.17 miles
Number of Licensed Drivers	85,232
Number of Sheriff's Deputies	140
Number of Individuals Employed by the County	800
Health Care Statistics:	
Hospitals, Outpatient Medical Centers	The Fairfield Medical Center, River View Surgery Center
Hospital Beds	250+
Nursing Homes	16
Nursing Home Beds	1,234
Public Education Statistics:	
Attendance Centers	29
Students	15,296
Teacher/Student Ratio	1:22
School Districts	13
Institutions of Higher Education	Ohio University - Lancaster, 4,000 students Southeastern Business College, 150 students
Recreation and Travel Statistics:	
Municipal Parks	24 - 650 acres
Public Tennis Courts	17
Health Club/Fitness Centers	8
Day and Night Baseball Diamonds	25
Golf Courses	6
Public Libraries	7
County Fairgrounds	1 - 68 acres
Hotels/Motels	12 - 685 rooms
Number of Radio Stations	2
Daily Newspapers	1- The Lancaster Eagle Gazette - Circulation 16,133
Weekly Newspapers	2
Voter Statistics (1996 General Election):	
Registered Voters	75,371
Voters	28,254
Percentage of Registered Population Voting	37.49%
Sources - The Lancaster-Fairfield Chamber of Commerce, County and City Data Book, Ohio Bureau of Motor Vehicles, and Various offices of the Fairfield County Government.	

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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FAIRFIELD COUNTY FINANCIAL CONDITION

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 8, 2000**