

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



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, 2000
(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	\$2,040
National School Lunch Program	10.555	068890	13,789	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE			13,789	2,040
<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-00P 068890-6BSF-01P	16,558 7,740 <u>24,298</u>	- - -
Special Education Preschool Grants	84.173	068890-PG-S1-00P 068890-PG-S1-01P 068890-PG-SC-00P	8,631 4,045 3,761 <u>16,437</u>	- - - -
Total Special Education Cluster			40,735	-
Innovative Education Program Strategies	84.298	068890-C2-S1-99	206	-
TOTAL U.S. DEPARTMENT OF EDUCATION			40,941	-
<u>U.S. DEPARTMENT OF HIGHWAY ADMINISTRATION, TRANSPORTATION</u>				
Passed through the State Department of Emergency Management Agency				
Interagency Hazardous Materials Public Sector Training	20.703	N/A	2,173	-
Passed through Ohio Dept. of Public Safety				
Highway Planning and Construction	20.205	2300ENO	38,680	-
State and Community Highway Safety	20.600	N/A	94	-
TOTAL U.S. DEPARTMENT OF HIGHWAY ADMINISTRATION, TRANSPORTATION			40,947	-

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000
(Cash Basis)
(Continued)**

Federal Grantor Agency/ Pass-Through Agency/ Grant Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements	In-Kind Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
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	6,422 205,321	- -
Revolving Loan Fund		N/A	199,247	-
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			410,990	-
U.S. DEPARTMENT OF COMMERCE - ECONOMIC DEVELOPMENT				
Direct from Grantor				
Special Economic Development & Adjustment Assistance	11.307	N/A	481,077	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through Ohio Department of MRDD				
Social Services Block Grant	93.667	N/A	57,762	-
Medical Assistance Program	93.778	N/A	925,212	-
Passed through Ohio Department of Alcohol and Drug Addiction Services				
Block Grants for Prevention and Treatment of Substance	93.959	N/A	484,491	-
Medical Assistance Program	93.778	N/A	50,448	-
Passed Through Ohio Department of Mental Health				
Social Services Block Grant	93.667	N/A	67,464	-
Medical Assistance Program	93.778	N/A	1,703,224	-
Block Grants for Community Mental Health Services	93.958	N/A	92,196	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			3,380,797	-
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through the State Department of Emergency Management Agency				
Emergency Management State and Local Assistance	83.534	N/A	30,506	-

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, 2000
(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 Justice				
Crime Victim Assistance	16.575	23-346	57,527	-
Public Safety Partnerships and Community Policing Grants	16.710	97-UM-WX-1410	73,805	-
Local Law Enforcement Block Grants Program	16.592	98-LB-VX-6868	47,110	-
		99-LB-VX-8335	8,697	-
			<u>55,807</u>	-
Juvenile Accountability Incentive Block Grant	16.523	98-JB-009-A019	11,978	-
		99-JB-009-A019	32,514	-
			<u>44,492</u>	-
TOTAL U.S. DEPARTMENT OF JUSTICE			231,631	-
Total Federal Awards Expenditures			<u>\$4,630,678</u>	<u>\$2,040</u>

The accompanying notes are an integral part of this schedule.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2000**

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— 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, 2000, the Department of MRDD had no significant food commodities inventory.

NOTE C— 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, 2000, the amount of loans outstanding under this program were \$154,644.

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, 2000, the amount of loans outstanding under this program were \$377,621.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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

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

We have audited the general-purpose financial statements of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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 a certain matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 15, 2001.

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 15, 2001



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OFFICE OF THE AUDITOR
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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**

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

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, 2000. 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, 2000.

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.

Internal Control Over Compliance
(Continued)

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, 2000, and have issued our report thereon dated June 15, 2001. 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 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 presented, 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 15, 2001

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133, SECTION .505
DECEMBER 31, 2000**

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)?	No
(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):	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**

None

3. FINDINGS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:																																	
1999-60623-001	<p>Finding for adjustment issued against the Furtherance of Justice (FOJ) Fund and the Sheriff's Payroll fund in the amount of \$89,798 for to correctly adjust transfers among county accounts.</p> <p>Finding for recovery totaling \$132,413 issued against the former Sheriff, various officers, deputies, employees, and their respective bonding companies.</p>	<p>Yes</p> <p>Not Corrected</p>	<p>On June 29, 2000, the Board of County Commissioners passed Resolution 00-06.29.I to "forgo and remit all Adjustments for Recovery" for the following years:</p> <table border="1" data-bbox="1266 581 1829 922"> <thead> <tr> <th>Year</th> <th>Fund</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1994</td> <td>FOJ</td> <td>\$ 679</td> </tr> <tr> <td>1994</td> <td>FOJ</td> <td>444</td> </tr> <tr> <td>1994</td> <td>FOJ</td> <td>1,075</td> </tr> <tr> <td>1995</td> <td>FOJ</td> <td>30,000</td> </tr> <tr> <td>1995</td> <td>FOJ</td> <td>5,000</td> </tr> <tr> <td>1996</td> <td>FOJ</td> <td>19,315</td> </tr> <tr> <td>1996</td> <td>FOJ</td> <td>5,000</td> </tr> <tr> <td>1997</td> <td>Sheriff's Payroll</td> <td>4,850</td> </tr> <tr> <td>1997</td> <td>FOJ</td> <td><u>23,435</u></td> </tr> <tr> <td>Total</td> <td></td> <td>\$89,798</td> </tr> </tbody> </table> <p>Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.</p>	Year	Fund	Amount	1994	FOJ	\$ 679	1994	FOJ	444	1994	FOJ	1,075	1995	FOJ	30,000	1995	FOJ	5,000	1996	FOJ	19,315	1996	FOJ	5,000	1997	Sheriff's Payroll	4,850	1997	FOJ	<u>23,435</u>	Total		\$89,798
Year	Fund	Amount																																		
1994	FOJ	\$ 679																																		
1994	FOJ	444																																		
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1997	Sheriff's Payroll	4,850																																		
1997	FOJ	<u>23,435</u>																																		
Total		\$89,798																																		
1999-60623-002	<p>Furtherance of Justice Fund expenditures of \$7,200 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</p>	Not Corrected	<p>Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.</p>																																	

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:
1999-60623-003	Law Enforcement Trust Fund expenditures of \$4,500 had no documentation of the informant and case files to support such expenditures	Not Corrected	Management has deferred action awaiting the results of the investigation of the Special Prosecutor and the indictments issued by the Grand Jury.
1998-60623-001	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.
1998-60623-003	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.
1998-60623-007	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.

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2000
(Continued)**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially corrected: Significantly different action taken; or Finding no longer valid; Explain:
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	Yes	New timesheets, one separate for each entity, were designed and implemented. These timesheets are currently in use and reflect times, dates, and days worked.

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2000



Issued by Barbara Curtiss
Fairfield County Auditor

Arney Run Covered Bridge

Front Cover Photo: The Arney Run Covered Bridge (also known as the Mink Hollow Covered Bridge) is one of five covered bridges in Fairfield County. It was built in 1887 at a span of 51 feet and utilizes multiple kingpost trusses. The bridge was remodeled in 1996 and has been illuminated for night viewing.

The Fairfield County Historical Parks Commission owns and maintains all five covered bridges in the county. The purpose of the commission is to procure unique natural resources, historical settings, and open space for education, preservation, conservation management, and passive leisure activities for the people of Fairfield County.

Additional copies of this report may be obtained from:

Fairfield County Auditor's Office
210 E. Main Street
Lancaster, Ohio 43130

Phone requests can be made at (740) 681-7160 or (740) 681-7225 (fax).

A .PDF version of this report is available online at:

<http://www.co.fairfield.oh.us/AUDITOR/index.htm>

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For the Year Ended December 31, 2000

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Fairfield County, Ohio

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Introductory Section



Barbara Curtiss

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Fairfield County Commissioners:

Honorable Judith K. Shupe, President
Honorable Allan Reid, Vice President
Honorable Jon D. Myers

CITIZENS OF FAIRFIELD COUNTY, OHIO

As County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio for the fiscal year ended December 31, 2000. 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 and other users with financial data in a format that enables them to gain a true understanding of the County's financial affairs. For their convenience, we have divided this report into three major sections, described as follows:

- The **Introductory Section** includes this transmittal letter, the Certificate of Achievement for Excellence in Financial Reporting, the County's organization chart with elected officials, and a list of principal appointed officials and department heads
- 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, non-financial, and demographic information, much of which is presented on a ten-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, twelve villages, and two cities. According to the 2000 U.S. census, 122,759 people reside within the County's 505 square miles. The city of Lancaster, the county seat, has a 2000 U.S. census population of 35,335.

Fairfield County, Ohio

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

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 760 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 units, and other organizations that are included to ensure that the financial statements are not misleading. The criteria for inclusion in the reporting entity and its presentation are defined by the Governmental Accounting Standards Board (GASB) in its GASB Codification Section 2100 and in Statement No. 14, "The Financial Reporting Entity." These criteria are described in Note 1 of the accompanying financial statements.

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 all departments and activities that are directly operated by the County's elected officials as well as the Board of Mental Retardation and Developmental Disabilities, and the Mental Health and Recovery Services Board. 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, the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System, 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; the Fairfield County Multi-System Youth Committee; the Fairfield County Regional Planning Commission; the Fairfield County Visitors and Convention Bureau; the Mid Eastern Ohio Regional Council (MEORC); the Fairfield County Family, Adult, and Children First Council; the Lancaster-Fairfield

Fairfield County, Ohio

Community Action Agency; the Private Industry Council; the Teenage Pregnancy Program Board; and the Tri-County Workforce Development Policy Board. Disclosures of the jointly governed organizations are presented in Note 20 of the accompanying financial statements.

The County is associated with the following organizations that are defined as related organizations: the Fairfield County District Library, the Fairfield County Historical Parks Commission, and the Fairfield Metropolitan Housing Authority. Information regarding related organizations is presented in Note 21 of the accompanying financial statements.

The County is involved with the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System, a joint venture. Information regarding this joint venture is presented in Note 22 of the accompanying financial statements.

The County takes part in the following organizations that 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 of the accompanying financial statements.

ECONOMIC OUTLOOK

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

Population growth is a major indicator of economic activity. The U.S. Census Bureau shows Fairfield County as the 7th fastest growing county in Ohio. According to the U.S. Census, the County's 2000 population was 122,759, which represents an 18.7% increase over the 1990 total. The Violet Township area, including the City of Pickerington and part of Columbus, experienced the greatest growth from 1990 to 2000, with a census count of 34,361 and a gain of 78.5%. The City of Lancaster, the County Seat and its largest city, with a 2000 population of 35,335, experienced a slight gain over the decade.

New housing stock, a direct result of the population growth, is also a strong economic indicator. The County's assessed value for new construction in the year 1999 was \$57,823,360. Assessed or taxable value represents 35% of "true" market value.

In the midst of urban expansion, one continuing challenge is supporting the growth of the County while maintaining the area's characteristic rural amenities.

Fairfield County's population growth has resulted in an increased personal income base and an increasing demand for goods and services. The 2000 average per capita income for residents of Fairfield County was \$31,154, a 12.0 percent increase over 1999 and a 40.8 percent gain since 1995.

At 2.3 percent, the 2000 unemployment rate of the County was significantly below both the state and national rates. Table 11 in the Statistical Section compares the employment rates of Fairfield County, the State of Ohio, and the United States over the past ten years.

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 2000, 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

Fairfield County, Ohio

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 Extension Office, over 1,100 farms averaging 193 acres take advantage of the county's fertile soil to produce corn, wheat, soybeans, and various livestock at an average combined annual rate in excess of \$75 million.

The County's diversified economic base is a major strength. Moody's Investors' Service evaluated the County's economic stability, and the County has achieved an AA3 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 and executed several major projects in 2000.

The County purchased the American Electric Power regional administrative building in downtown Lancaster in July. The three-story facility will house the entire staff of the Jobs and Family Services department in a single location, permitting the 1,000 plus employees to provide exceptional service to their clients and customers. After a renovation period, the department moved into the building in March 2001.

The County purchased 66.41 acres of land on the west side of Lancaster in June. Plans for the West Campus, as this area will be known, include the construction of new facilities for the County Engineer, the Multi-County Juvenile Detention Center, and the Combined Health District.

During 2000, 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 Reese-Peters home in Lancaster has undergone extensive renovation into a cultural arts facility in recent years. Phase I was completed in 2000 and the home opened to the public in September. Phase II, the creation of an arts studio along with major landscaping, has begun and will be completed in 2002. State grants and local lodging tax revenues fund the majority of the capital improvements and related project costs, with the County contributing \$500,000 in 2000. The County owns the home, but the facility will be operated by the Decorative Arts Center of Ohio, a non-profit organization that supports the cultural arts in the area.

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. The State Capital Improvements Program and the Motor Vehicle Fund provided funds for major road improvements on Coonpath Road, Sheridan Drive, Refugee Road, Sugar Grove Road, Carroll Northern Road, Wilson Road, Fairfield Union Road, and Collins Road. The improvements began with significant ditching, hazard removal, and culvert replacement, followed by paving work. In addition to the above roads, approximately 51 miles of county roads were improved with the chip and seal process. Prefabricated box culvert bridges were installed on Fire Tower Road, Winchester Road, and Breman Road. Bridges were replaced on Ridge Road, Revenge Road, and Fosnaugh School Road.

The County continues to provide a growing number of citizens with excellent utility services. As of December 31, 2000, the County provided water service to 3,795 accounts and sewer service to 4,757 accounts. These figures represent a 42.0 percent increase in the number of total water accounts served and a 15.8 percent

Fairfield County, Ohio

increase in the number of sewer accounts served since 1995. Several water and sewer projects were completed and upgraded throughout the year.

In October of 2000, the Fairfield County Child Support Enforcement Agency, in cooperation with the Fairfield County Sheriff's Office, participated in the Statewide "Round-Up" of child support cases that contained recent location information and an opportunity for law enforcement to actively work outstanding warrants. Participating in the Statewide Round-Up, an event portrayed as a positive partnership with the Ohio Department of Job and Family Services, the County CSEA, and local law enforcement agencies, resulted in a positive message for Fairfield County. The media coverage of the event drew attention to the importance of paying court-ordered support and also provided a sounding board for informing CSEA customers about the wide continuum of enforcement tools available. In addition, participation in the state sponsored Round-Up Work Group encouraged future networking and collaboration between the CSEA and various law enforcement agencies.

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. Childcare 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 opened a new chapter in online access in 2000. The public now can access individual parcel records from home or office via the Internet, obtaining information previously available only in person within the Real Estate office. The on-line real estate records effectively expand the hours of the Courthouse and provide greater convenience to individual and business taxpayers.

The County's Geographical Information System (GIS) department, administered by the County Auditor, has made great strides in establishing a digital mapping system covering the entire county. At year end, GIS had converted 37% of the images of county land into a digitized format. When the project is completed, the department will offer these products:

- 965 TIFF (Tagged-Imaged File Format) files covering all parts of the county
- 6 files, in a slightly compressed format, covering the county
- 1 file, in a more compressed format and available on a CD-ROM, covering the entire county

The GIS data will be available on the Internet and will offer important capabilities in data analysis by business, as well as government and the public.

The new dog shelter, opened in March 2000, has provided a much-improved facility to house dogs. Located next to the old facility on Route 37, the new 12,000 square foot building offers 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, houses the Fairfield County Humane Society and provides a permanent home for this agency that does so much for injured and abused animals.

The satellite office of the Clerk of Courts' Title Office, opened in Pickerington in 1998, continues 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.

The Fairfield County Historical Parks Commission continues to expand and enhance its services, offering new facilities for county residents to enjoy in the park system. The Ohio Department of Transportation provided a grant in excess of \$165,000 for the restoration of the Hanaway Covered Bridge. The Parks Commission received

Fairfield County, Ohio

a donation of a 26-acre nature preserve this year from a county citizen through a life estate. Work continues to progress on the development of Zeller Park, a 26-acre soccer facility along Benedum Road near Pickerington.

The Regional Planning Commission will complete, in 2001, the Fairfield County Land Use and Development Plan, which will develop recommendations relative to land use, transportation, utilities, recreation, farmland preservation, and economic development issues. Additionally, the Commission will prepare a U.S. 33 Lancaster Bypass Corridor Plan, which will develop detailed land use and development criteria for the bypass. Construction of the bypass will begin in Spring 2001 and is scheduled for completion in 2005.

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 developed a Needs Assessment Facilities Master Plan that provides a demographic review, building review, and recommendations for County facilities in the future. The plan looks ahead 20 years to assess the County's needs for all buildings housing the employees of Fairfield County, addressing space needs, technology issues, records management, and security issues. The County intends to construct a facility for records storage within the next year.

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 1999 to 2000 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 have received a commitment for State funding for the construction of a juvenile detention center within Fairfield County. Leaders from each county have been appointed to a joint governing body that oversees 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 County completed a \$195,000 renovation to the front entrance of the Hall of Justice during the year. The project provides a new façade with entry at ground level and wider doors for improved accessibility, along with a metal detector, an x-ray machine, and an on-duty deputy for increased security.

Yet another construction project will be the relocation of the County Engineer's Complex. The current fairground location of the complex 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 main building was a major concern. The Commissioners have purchased a new site on West Fair Avenue in Lancaster and a new Engineer's complex will be constructed, funded by Motor Vehicle revenues.

The County 911 system was installed in 1989, but now needs to be upgraded because of population growth and technological advancements, including the explosion in the use of cellular phones during the past decade. In addition, 911 calls have increased every year. 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. The County performs minor upgrades each year; in addition, it has set aside \$150,000 (at the rate of \$50,000 a year) to fund an upgraded system in the future. The County expects to eventually invest up to \$750,000 in a

new system.

Other future County priorities include major water and sewer projects, the advancement of the Reese-Peters renovations, 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 2000, the Fairfield County Juvenile Court's **Crossroads Center** has been selected for review. The Crossroads Center, formerly known as the Alternative School, provides opportunities for students with behavioral problems to continue their education in a structured setting. The Juvenile Court realized that troubled youth needed supervision and hands-on assistance when they were suspended from their home schools. To meet these problems, the Center first opened in April 1996, but due to the overwhelming need of the community, it quickly outgrew its space. In April 2000 it moved to the building that formerly housed the Fairfield Athletic Club in Lancaster. Students involved with the Juvenile Court system are candidates for enrollment in the Center's programs.

The Crossroads Center offers the following educational programs:

- **Career Based Intervention Program.** This program combines academics, work experience, and career exploration. Students obtain employment and are in the work force for part of the school day.
- **Long-Term Education Program.** This program is for students who experience on-going problems with their home school. The student is placed in this program for several months or the entire year.
- **Short-Term Education Program.** Students on probation who have been suspended from school for short periods of time are required to attend the short-term program.
- **General Education Diploma (G.E.D.).** This program helps students prepare to pass the G.E.D. test.
- **Individualized Structure Option.** Students that are not on probation and are having behavior difficulties can be placed in this program by their home school with parental agreement. Students normally stay for a short period of time and are then returned to their regular school.

In 2000, 460 students from all eight school districts in the county were placed at the Crossroads Center.

The Center opened its facilities to the community in 2000. As a service to the local youth, a supervised open gym time was set up weekday afternoons for basketball, volleyball, tennis, and weightlifting. The Center has been made available for rentals to the public for tennis and volleyball leagues, school sports, dances, and private parties. Funds from these rentals are used to help offset operational costs.

The Ohio Department of Youth Services provides the program's major funding.

FINANCIAL INFORMATION

Internal Control Structure

Management of the County government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management. The County's controls are further designed to ensure that financial transactions are processed in accordance with management's authorizations and those transactions comply with County policies and Ohio law.

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 that 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 Financial Statements.

GAAP Accounting

Although the County budgets and manages its financial affairs on the cash basis of accounting, the County prepares a Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Accounting Principles to comply with State reporting requirements. Furthermore, the Governmental Accounting Standards Board and the nation's financial community have encouraged governments to present, in their annual reports, financial statements of the governmental funds that are prepared on the modified accrual basis of accounting, following GAAP. Under this basis, which more adequately serves the financial community's analytical and other needs, revenues are recognized when they become both measurable and available to finance operations of the fiscal year, or to liquidate liabilities at fiscal year-end. Generally, expenditures are recognized when a liability is incurred. Except for Exhibits clearly labeled otherwise, the CAFR has been prepared in accordance with GAAP.

Fairfield County, Ohio

General Governmental Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$60,120,448 in 2000, a 10.43 percent increase from 1999. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2000. The revenues are compared to the prior year.

	<u>Amount</u>	<u>Percent of Total</u>	<u>Change From Previous Year</u>	
			<u>Amount</u>	<u>Percent</u>
Revenues:				
Property and Other Taxes.....	\$ 10,394,945	17.29%	\$ 504,604	5.10 %
Sales Taxes.....	9,341,568	15.54%	298,172	3.30 %
Charges for Services.....	5,015,090	8.34%	381,613	8.24 %
Licenses and Permits.....	239,172	0.40%	5,677	2.43 %
Permissive Motor Vehicle License Tax.....	933,178	1.55%	25,884	2.85 %
Fines and Forfeitures.....	439,785	0.73%	(60,926)	(12.17)%
Intergovernmental.....	29,281,453	48.70%	2,653,202	9.96 %
Special Assessments.....	156,021	0.26%	10,383	7.13 %
Interest.....	3,508,717	5.84%	1,749,968	99.50 %
Rent.....	317,926	0.53%	53,442	20.21 %
Donations.....	21,925	0.04%	8,030	57.79 %
Other.....	<u>470,668</u>	<u>0.78%</u>	<u>47,989</u>	11.35 %
Totals.....	<u>\$ 60,120,448</u>	<u>100.00%</u>	<u>\$ 5,678,038</u>	10.43 %

Taxes and intergovernmental receipts are the major components of the County's revenues, accounting for more than 80% of all revenues. Property tax revenues were impacted by the addition of new construction in 2000. Following a flatter retail trend, sales tax revenues increased 3.30 percent, or \$298,172, over the prior year. Intergovernmental revenues increased 9.96 percent, or \$2,653,202, 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 8.24 percent, or \$381,613. 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.

Interest income nearly doubled in the governmental funds, an increase of \$1,749,968. This gain occurred because the County's cash reserves exceeded normal levels at certain times during the year, generating additional investment earnings.

Fairfield County, Ohio

The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 2000. The expenditures are compared to the prior year.

	<u>Amount</u>	<u>Percent of Total</u>	<u>Change From Previous Year</u>	
			<u>Amount</u>	<u>Percent</u>
Expenditures:				
General Government:				
Legislative and Executive.....	\$ 7,726,082	12.71%	\$ 742,842	10.64 %
Judicial.....	3,404,191	5.60%	282,773	9.06 %
Public Safety.....	7,993,534	13.15%	545,394	7.32 %
Public Works.....	5,825,236	9.59%	1,072,091	22.56 %
Health.....	11,038,046	18.16%	526,765	5.01 %
Human Services.....	13,448,054	22.13%	3,847,980	40.08 %
Urban Redevelopment and Housing.....	862	0.00%	(1,378)	(61.52)%
Transportation.....	142,919	0.24%	77,571	118.70 %
Other.....	576,717	0.95%	50,713	9.64 %
Intergovernmental.....	172,679	0.28%	(118,639)	(40.72)%
Capital Outlay.....	9,515,386	15.65%	4,113,134	76.14 %
Debt Service.....	<u>938,900</u>	<u>1.54%</u>	<u>320,524</u>	51.83 %
Totals.....	<u>\$ 60,782,606</u>	<u>100.00%</u>	<u>\$ 11,459,770</u>	23.23 %

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.

Capital outlay expenditures increased 76.14 percent, or \$4,113,134. The most significant increases were a result of the purchases of the American Electric Power regional administration building and the West Campus land, the continuation of the Geographical Information System project, conclusion of the new dog shelter project, and the continuation of the Reese-Peters home improvements.

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 16.89 percent in 2000 to \$13,564,007 from the 1999 balance of \$11,604,172.

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 \$1,083,208 for the year ended December 31, 2000.

Internal Service Fund. At the conclusion of 2000, the County maintained a self-insurance fund for health benefits for County employees. The internal service fund generated a net loss of \$823,360 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, 2000, the County's cash resources were divided among the following types of deposits and investments: short-term certificates of deposit, daily repurchase agreements, treasury notes, money market mutual funds, federal agency securities and demand deposit accounts. Interest income earned by the primary government in 2000 totaled \$3,896,306 and was credited to various accounts. Fairfield County Transportation Improvement District and Fairfield Industries, Inc., the County's component units, earned \$649 and \$7,459 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 5 of the Notes to the Financial Statements.

DEBT ADMINISTRATION

At December 31, 2000, the County had a number of debt issues outstanding. These issues included general obligation bonds, special assessment bonds, bond anticipation notes, and an Ohio EPA refunding loan, all totaling \$18,047,202. General obligation debt of \$2,830,000 and \$930,000 in a bond anticipation note will be repaid by general fund revenues and by Child Support Enforcement Agency rent payments. General obligation debt of \$1,262,760 (including the County's issuance of \$643,760 in new special assessment bonds) will be repaid from special assessments collected from property owners who benefited from specific sewer projects. Should the property owners fail to pay their assessments, the County would still be responsible for the debt service payments on these bonds. Enterprise fund revenues will repay general obligation debt totaling \$10,580,000 and an Ohio EPA refunding loan balance of \$2,444,442.

During 2000, the County retired \$110,000 of general obligation debt, \$55,000 of special assessments bonds, and \$285,818 of enterprise fund general obligation bonds and EPA refunding loan.

In addition, the County had \$18,551,000 in outstanding bond anticipation notes at December 31, 2000, \$11,321,000 in the capital projects funds and \$7,230,000 in the enterprise funds. The note proceeds were used to purchase the new Jobs and Family Services building, to purchase the West Campus site, and to construct new airport hangars, water system improvements, and sanitary sewer improvements. The notes will be reissued annually until the County issues bonds. As of December 31, 2000, the legal debt margin within the overall debt limitation was \$30,492,281. Note 16 of the Notes to the Financial Statements discusses Long-Term Debt Obligations and Note 17 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, \$5,000,000 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 \$86,374,832, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expense, \$1,500,000 for contractors equipment, \$1,737,428 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 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 the bonds on all elected officials, as authorized by Ohio statute.

INDEPENDENT AUDIT

In compliance with State statute, an annual financial audit of the County's entity is completed each year by the Ohio Auditor of State's Office. The Auditor's examination was conducted in accordance with Generally Accepted Government Auditing Standards and his opinion has been included in this report. In addition, the County coordinates the "Single Audit" effort of all federal funds through the Auditor of State.

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, 1999. This was the tenth consecutive year that the government has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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 its guidance in preparing this financial report. Several individuals within my office demonstrated leadership in this project, particularly Finance Administrator Jay Snipes. Other members of the Finance Department include Beverly Hoskinson, 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.

Respectfully Submitted,

Barbara Curtiss
Fairfield County Auditor

June 15, 2001

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, 1999

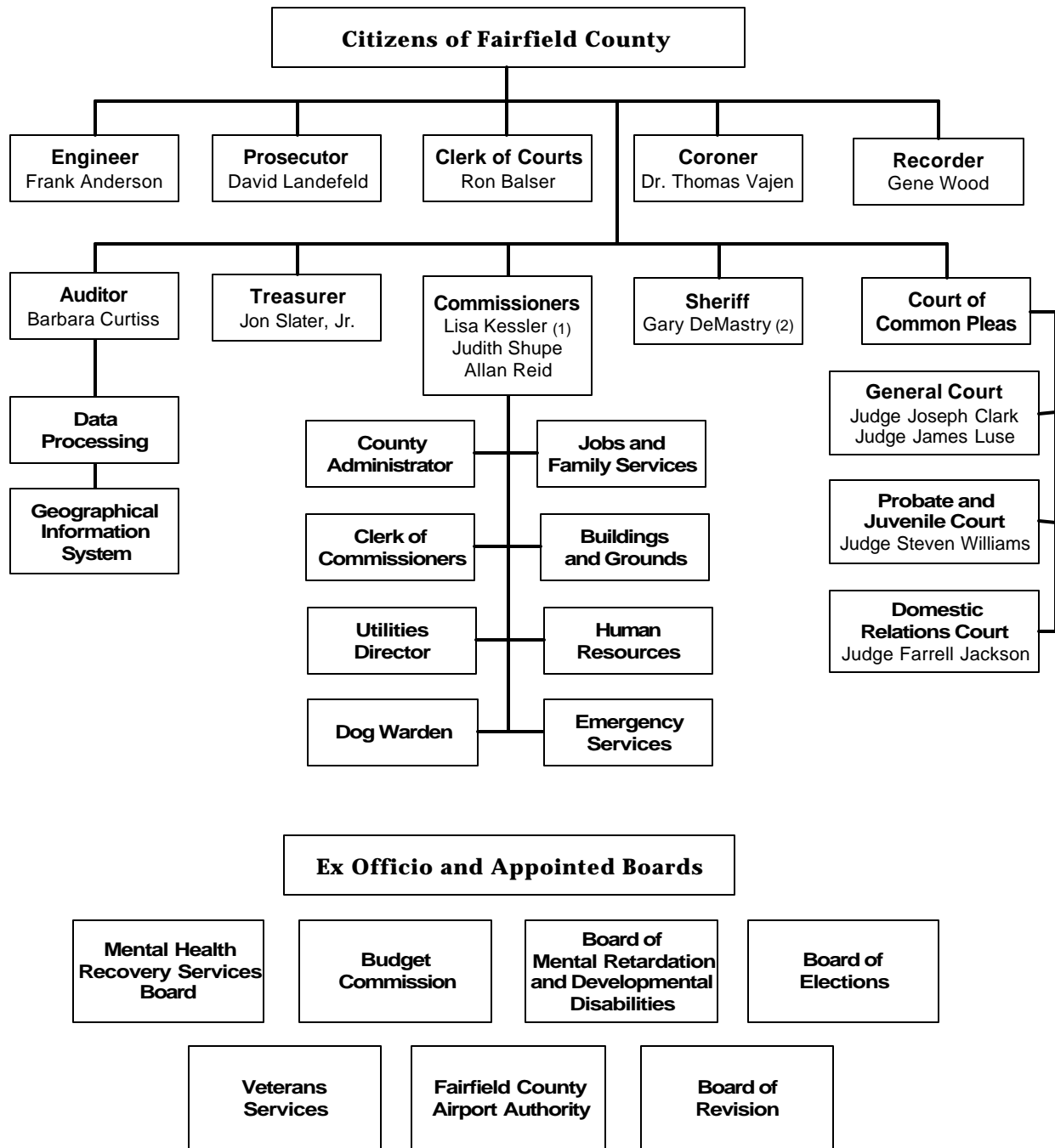
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

COUNTY ORGANIZATION AND ELECTED OFFICIALS
As of December 31, 2000



(1) Replaced by Jon Myers on January 3, 2001.
(2) Replaced by Dave Phalen on January 1, 2001.

PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS
As of December 31, 2000

<i>County Administrator</i>	Patrick Harris
<i>Clerk of Commissioners</i>	Jacqueline D. Long
<i>Board of Elections, Director</i>	Alice Nicolia
<i>Superintendent of Buildings and Grounds</i>	Ted Abbott
<i>Dog Warden</i>	Jerry Henderson
<i>Sanitary Engineer</i>	Kerry Hogan
<i>Department of Jobs and Family Services, Director</i>	Michael Orlando
<i>Mental Health and Recovery Services Board, Director</i>	Orman Hall
<i>Mental Retardation and Developmental Disabilities Board, Superintendent</i>	John Pekar
<i>Emergency Services Administrator</i>	Dan Bolger
<i>Veteran Services, Director</i>	Eddie D. Mohler
<i>Fairfield County Airport Authority, President</i>	Steve Goodyear

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Financial Section



**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 County 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, 2000 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, 2000, and the results of its operations and the cash flows of its proprietary fund types 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 15, 2001 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 introductory and statistical section of this report and therefore express no opinion thereon.

JIM PETRO
Auditor of State

June 15, 2001

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General
Purpose
Financial
Statements

Fairfield County, Ohio

ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED BALANCE SHEET

December 31, 2000 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2000 - Fairfield Industries Incorporated

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
ASSETS AND OTHER DEBITS						
Assets						
Cash and Cash Equivalents.....	\$ 11,353,971	\$ 15,702,413	\$ 144,173	\$ 10,519,706	\$ 8,465,851	\$ 81,321
Cash and Cash Equivalents in Segregated Accounts	61,453	260,732	-	-	347,503	-
Cash and Cash Equivalents with Fiscal Agents	-	20,748	-	-	-	379,265
Segregated Investments.....	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	88,177	-	-	-	-
Sales Taxes	1,468,666	-	-	-	-	-
Accounts	9,292	43,996	-	4,515	505,592	-
Interfund	279,000	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Accrued Interest	421,950	2,063	315	-	72,689	695
Loans	-	626,037	-	-	-	-
Intergovernmental	106,657	1,668,273	-	326,193	-	-
Due From Other Funds	5,544,758	6,307,501	1,481,868	-	73,718	1,005
Materials and Supplies Inventory	77,145	377,372	-	-	10,987	-
Prepaid Items	225,308	230,272	-	-	17,423	-
Deferred Charges	-	-	-	-	183,300	-
Investment in Joint Venture	50,000	-	-	-	-	-
Restricted Assets:						
Cash and Cash Equivalents	-	-	-	-	43,510	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	91,188	-
Fixed Assets (net, where applicable, of accumulated depreciation)	-	-	-	-	38,325,627	-
Other Debits						
Amount to be Provided from:						
General Government Resources	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Amount Available for:						
General Obligations	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Total Assets and Other Debits.....	\$ 19,598,200	\$ 25,327,584	\$ 1,626,356	\$ 10,850,414	\$ 48,137,388	\$ 462,286

Fiduciary Fund Type	Account Groups		TOTALS PRIMARY GOVERNMENT (Memorandum Only)	Component Units		TOTALS REPORTING ENTITY (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	
Agency						
\$ 12,363,352	\$ -	\$ -	\$ 58,630,787	\$ -	\$ -	\$ 58,630,787
4,373,787	-	-	5,043,475	48,534	83,005	5,175,014
-	-	-	400,013	-	-	400,013
-	-	-	-	216,963	-	216,963
89,302,449	-	-	89,390,626	-	-	89,390,626
-	-	-	1,468,666	-	-	1,468,666
540,524	-	-	1,103,919	37,653	-	1,141,572
-	-	-	279,000	-	-	279,000
3,366,013	-	-	3,366,013	-	-	3,366,013
-	-	-	497,712	-	-	497,712
-	-	-	626,037	-	-	626,037
857,081	-	-	2,958,204	-	-	2,958,204
181,386	-	-	13,590,236	-	-	13,590,236
-	-	-	465,504	3,970	-	469,474
-	-	-	473,003	2,054	-	475,057
-	-	-	183,300	-	-	183,300
-	-	-	50,000	-	-	50,000
-	-	-	43,510	-	-	43,510
-	-	-	91,188	-	-	91,188
-	35,031,685	-	73,357,312	82,677	-	73,439,989
-	-	6,737,313	6,737,313	-	-	6,737,313
-	-	1,204,841	1,204,841	-	-	1,204,841
-	-	86,838	86,838	-	-	86,838
-	-	57,919	57,919	-	-	57,919
<u>\$ 110,984,592</u>	<u>\$ 35,031,685</u>	<u>\$ 8,086,911</u>	<u>\$ 260,105,416</u>	<u>\$ 391,851</u>	<u>\$ 83,005</u>	<u>\$ 260,580,272</u>

(Continued)

Fairfield County, Ohio

ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED BALANCE SHEET

December 31, 2000 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2000 - Fairfield Industries Incorporated

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES, FUND EQUITY, AND OTHER CREDITS						
Liabilities						
Accounts Payable.....	\$ 336,432	\$ 1,122,240	\$ -	\$ -	\$ 80,164	\$ -
Contracts Payable.....	10,942	227,516	-	469,610	704,904	-
Accrued Wages and Benefits.....	319,718	497,260	-	-	28,843	-
Compensated Absences Payable.....	47,137	54,183	-	-	105,626	-
Retainage Payable.....	-	14,713	-	93,447	285,493	-
Due to Other Funds.....	60,049	50,458	-	-	742	-
Interfund Payable.....	-	279,000	-	-	-	-
Intergovernmental Payable.....	237,448	269,601	-	-	35,972	-
Deferred Revenue.....	5,022,467	5,796,430	1,481,599	-	-	269,420
Due to Others.....	-	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	225,508	174,706	-
Notes Payable.....	-	-	-	11,321,000	7,230,000	-
Claims Payable.....	-	-	-	-	-	493,192
Payable from Restricted Assets:						
Refundable Deposits	-	-	-	-	43,510	-
General Obligation Bonds Payable	-	-	-	-	60,427	-
Accrued Interest Payable	-	-	-	-	30,761	-
Capital Leases Payable.....	-	-	-	-	-	-
EPA Loans Payable.....	-	-	-	-	2,444,442	-
General Obligation Bonds Payable.....	-	-	-	-	10,519,573	-
Special Assessment Debt with Government Commitment	-	-	-	-	-	-
Total Liabilities.....	6,034,193	8,311,401	1,481,599	12,109,565	21,745,163	762,612
FUND EQUITY AND OTHER CREDITS						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	19,117,419	-
Retained Earnings:						
Unreserved (Deficit)	-	-	-	-	7,274,806	(300,326)
Fund Balance:						
Reserved for Encumbrances	699,940	1,707,097	-	576,208	-	-
Reserved for Inventory	77,145	377,372	-	-	-	-
Reserved for Unclaimed Monies	160,601	-	-	-	-	-
Reserved for Loans	-	626,037	-	-	-	-
Unreserved:						
Undesignated (Deficit)	12,626,321	14,305,677	144,757	(1,835,359)	-	-
Total Fund Equity (Deficits) and Other Credits	13,564,007	17,016,183	144,757	(1,259,151)	26,392,225	(300,326)
Total Liabilities, Fund Equity, and Other Credits	\$ 19,598,200	\$ 25,327,584	\$ 1,626,356	\$ 10,850,414	\$ 48,137,388	\$ 462,286

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

(Continued)

Exhibit A-1

Fiduciary Fund Type	Account Groups		TOTALS PRIMARY GOVERNMENT (Memorandum Only)	Component Units		TOTALS REPORTING ENTITY (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations		Fairfield Industries Incorporated	Fairfield County Transportation Improvement District	
Agency						
\$ -	\$ -	\$ -	\$ 1,538,836	\$ 4,598	\$ -	\$ 1,543,434
-	-	-	1,412,972	-	-	1,412,972
-	-	-	845,821	6,750	-	852,571
-	-	1,930,646	2,137,592	-	-	2,137,592
-	-	-	393,653	-	-	393,653
13,478,987	-	-	13,590,236	-	-	13,590,236
-	-	-	279,000	-	-	279,000
91,094,363	-	526,365	92,163,749	2,706	-	92,166,455
-	-	-	12,569,916	-	-	12,569,916
6,411,242	-	-	6,411,242	-	-	6,411,242
-	-	-	400,214	-	-	400,214
-	-	930,000	19,481,000	-	-	19,481,000
-	-	-	493,192	-	-	493,192
-	-	-	43,510	-	-	43,510
-	-	-	60,427	-	-	60,427
-	-	-	30,761	-	-	30,761
-	-	607,140	607,140	-	-	607,140
-	-	-	2,444,442	-	-	2,444,442
-	-	2,830,000	13,349,573	-	-	13,349,573
-	-	1,262,760	1,262,760	-	-	1,262,760
110,984,592	-	8,086,911	169,516,036	14,054	-	169,530,090
-	35,031,685	-	35,031,685	-	-	35,031,685
-	-	-	19,117,419	-	-	19,117,419
-	-	-	6,974,480	377,797	-	7,352,277
-	-	-	2,983,245	-	-	2,983,245
-	-	-	454,517	-	-	454,517
-	-	-	160,601	-	-	160,601
-	-	-	626,037	-	-	626,037
-	-	-	25,241,396	-	83,005	25,324,401
-	35,031,685	-	90,589,380	377,797	83,005	91,050,182
\$ 110,984,592	\$ 35,031,685	\$ 8,086,911	\$ 260,105,416	\$ 391,851	\$ 83,005	\$ 260,580,272

Fairfield County, Ohio

ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTLY COMPONENT UNIT COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Property and Other Taxes.....	\$ 5,011,161	\$ 5,383,784	\$ -	\$ -
Sales Taxes.....	9,341,568	-	-	-
Charges for Services.....	2,319,874	2,692,351	-	2,865
Licenses and Permits.....	12,958	226,214	-	-
Permissive Motor Vehicle License Tax.....	-	933,178	-	-
Fines and Forfeitures.....	295,369	144,416	-	-
Intergovernmental.....	4,130,431	23,474,463	-	1,676,559
Special Assessments.....	-	61,017	95,004	-
Interest.....	3,457,911	47,064	3,742	-
Rent.....	162,526	-	63,965	91,435
Donations.....	-	21,925	-	-
Other.....	126,867	343,801	-	-
Total Revenues.....	<u>24,858,665</u>	<u>33,328,213</u>	<u>162,711</u>	<u>1,770,859</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	6,742,801	983,281	-	-
Judicial	2,900,234	503,957	-	-
Public Safety	6,617,110	1,376,424	-	-
Public Works	-	5,825,236	-	-
Health	572,189	10,465,857	-	-
Human Services	199,330	13,248,724	-	-
Urban Redevelopment and Housing	-	862	-	-
Transportation	142,919	-	-	-
Other	576,717	-	-	-
Intergovernmental.....	-	172,679	-	-
Capital Outlay.....	1,022,969	886,970	-	7,605,447
Debt Service:				
Principal Retirement	207,104	67,944	165,000	-
Interest and Fiscal Charges	12,375	27,402	201,327	257,748
Total Expenditures.....	<u>18,993,748</u>	<u>33,559,336</u>	<u>366,327</u>	<u>7,863,195</u>
Excess of Revenues Over (Under) Expenditures	<u>5,864,917</u>	<u>(231,123)</u>	<u>(203,616)</u>	<u>(6,092,336)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of Notes.....	-	-	-	930,000
Sale of Fixed Assets.....	14,979	18,900	-	-
Inception of Capital Lease.....	280,903	417,717	-	-
Operating Transfers In.....	350,000	5,055,381	230,541	2,282,329
Operating Transfers In From Primary Government.....	-	-	-	-
Operating Transfers Out.....	(4,458,962)	(3,369,289)	-	(90,000)
Operating Transfers Out To Component Unit.....	(100,000)	-	-	-
Total Other Financing Sources (Uses).....	<u>(3,913,080)</u>	<u>2,122,709</u>	<u>230,541</u>	<u>3,122,329</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,951,837	1,891,586	26,925	(2,970,007)
Fund Balances - Beginning of Year.....	11,604,172	15,093,381	117,832	1,710,856
Increase in Reserve for Inventory.....	7,998	31,216	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 13,564,007</u>	<u>\$ 17,016,183</u>	<u>\$ 144,757</u>	<u>\$ (1,259,151)</u>

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

TOTALS PRIMARY GOVERNMENT (Memorandum Only)	Component Unit Fairfield County Transportation Improvement District	TOTALS REPORTING ENTITY (Memorandum Only)
\$ 10,394,945	\$ -	\$ 10,394,945
9,341,568	-	9,341,568
5,015,090	-	5,015,090
239,172	-	239,172
933,178	-	933,178
439,785	-	439,785
29,281,453	-	29,281,453
156,021	-	156,021
3,508,717	649	3,509,366
317,926	-	317,926
21,925	-	21,925
470,668	-	470,668
<u>60,120,448</u>	<u>649</u>	<u>60,121,097</u>
7,726,082	-	7,726,082
3,404,191	-	3,404,191
7,993,534	-	7,993,534
5,825,236	49,447	5,874,683
11,038,046	-	11,038,046
13,448,054	-	13,448,054
862	-	862
142,919	-	142,919
576,717	-	576,717
172,679	-	172,679
9,515,386	-	9,515,386
440,048	-	440,048
498,852	-	498,852
<u>60,782,606</u>	<u>49,447</u>	<u>60,832,053</u>
<u>(662,158)</u>	<u>(48,798)</u>	<u>(710,956)</u>
930,000	-	930,000
33,879	-	33,879
698,620	-	698,620
7,918,251	-	7,918,251
-	100,000	100,000
(7,918,251)	-	(7,918,251)
<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>
<u>1,562,499</u>	<u>100,000</u>	<u>1,662,499</u>
900,341	51,202	951,543
28,526,241	31,803	28,558,044
39,214	-	39,214
<u>\$ 29,465,796</u>	<u>\$ 83,005</u>	<u>\$ 29,548,801</u>

Fairfield County, Ohio

ALL GOVERNMENTAL FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 3,785,456	\$ 4,746,563	\$ 961,107
Sales Taxes.....	7,000,000	9,346,925	2,346,925
Charges for Services.....	1,712,750	2,267,678	554,928
Licenses and Permits.....	13,000	12,958	(42)
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	295,500	304,658	9,158
Intergovernmental.....	3,393,044	4,102,041	708,997
Special Assessments.....	-	-	-
Interest.....	1,150,105	2,991,256	1,841,151
Rent.....	126,000	162,551	36,551
Donations.....	-	-	-
Other.....	229,900	130,161	(99,739)
Total Revenues.....	17,705,755	24,064,791	6,359,036
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	9,083,244	7,845,613	1,237,631
Judicial	3,441,127	3,206,478	234,649
Public Safety	7,289,416	7,031,937	257,479
Public Works	-	-	-
Health	635,825	613,039	22,786
Human Services	254,063	198,304	55,759
Urban Development and Housing	-	-	-
Transportation	223,484	176,030	47,454
Other	1,656,203	824,797	831,406
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	22,583,362	19,896,198	2,687,164
Excess of Revenues Over (Under) Expenditures	(4,877,607)	4,168,593	9,046,200
OTHER FINANCING SOURCES (USES)			
Proceeds of Bonds	-	-	-
Proceeds of Notes	-	-	-
Sale of Fixed Assets	100	14,979	14,879
Advances In	-	452,661	452,661
Advances Out	-	(472,982)	(472,982)
Operating Transfers In	-	350,000	350,000
Operating Transfers Out	(4,458,962)	(4,458,962)	-
Total Other Financing Sources (Uses)	(4,458,862)	(4,114,304)	344,558
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,336,469)	54,289	9,390,758
Fund Balances - Beginning of Year	8,280,830	8,280,830	-
Prior Year Encumbrances Appropriated	1,630,760	1,630,760	-
Fund Balances - End of Year	\$ 575,121	\$ 9,965,879	\$ 9,390,758

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 4,966,828	\$ 4,928,292	\$ (38,536)	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,317,888	2,681,250	363,362	-	-	-
247,000	226,649	(20,351)	-	-	-
870,000	935,154	65,154	-	-	-
164,650	148,966	(15,684)	-	-	-
23,536,376	23,274,350	(262,026)	-	-	-
46,700	61,017	14,317	121,350	95,004	(26,346)
2,500	5,566	3,066	42,407	67,557	25,150
-	-	-	62,400	63,965	1,565
10,677	22,007	11,330	-	-	-
244,458	319,527	75,069	-	-	-
<u>32,407,077</u>	<u>32,602,778</u>	<u>195,701</u>	<u>226,157</u>	<u>226,526</u>	<u>369</u>
1,630,562	1,270,708	359,854	-	-	-
829,449	531,163	298,286	-	-	-
1,785,494	1,594,859	190,635	-	-	-
8,268,996	6,770,377	1,498,619	-	-	-
12,652,540	11,172,161	1,480,379	-	-	-
13,919,697	13,463,306	456,391	-	-	-
490,743	282,843	207,900	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	10,574,818	10,574,818	-
-	-	-	1,208,681	1,205,500	3,181
<u>39,577,481</u>	<u>35,085,417</u>	<u>4,492,064</u>	<u>11,783,499</u>	<u>11,780,318</u>	<u>3,181</u>
<u>(7,170,404)</u>	<u>(2,482,639)</u>	<u>4,687,765</u>	<u>(11,557,342)</u>	<u>(11,553,792)</u>	<u>3,550</u>
-	-	-	643,760	643,760	-
-	-	-	9,000,483	7,901,000	(1,099,483)
500	18,900	18,400	-	-	-
-	424,436	424,436	-	-	-
(240,407)	(404,115)	(163,708)	-	-	-
5,486,920	5,055,381	(431,539)	2,131,433	2,744,266	612,833
(3,523,339)	(3,369,289)	154,050	-	-	-
<u>1,723,674</u>	<u>1,725,313</u>	<u>1,639</u>	<u>11,775,676</u>	<u>11,289,026</u>	<u>(486,650)</u>
(5,446,730)	(757,326)	4,689,404	218,334	(264,766)	(483,100)
11,124,508	11,124,508	-	753,457	753,457	-
2,663,544	2,663,544	-	-	-	-
<u>\$ 8,341,322</u>	<u>\$ 13,030,726</u>	<u>\$ 4,689,404</u>	<u>\$ 971,791</u>	<u>\$ 488,691</u>	<u>\$ (483,100)</u>

(Continued)

Fairfield County, Ohio

ALL GOVERNMENTAL FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	-	-	\$ -
Sales Taxes.....	-	-	-
Charges for Services.....	3,000	2,865	(135)
Licenses and Permits.....	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	-	-	-
Intergovernmental.....	1,385,720	1,350,366	(35,354)
Special Assessments.....	-	-	-
Interest.....	-	-	-
Rent.....	79,068	89,165	10,097
Donations.....	-	-	-
Other.....	-	-	-
Total Revenues.....	1,467,788	1,442,396	(25,392)
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Urban Development and Housing	-	-	-
Transportation	-	-	-
Other	-	-	-
Capital Outlay	16,046,622	8,210,565	7,836,057
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	16,046,622	8,210,565	7,836,057
Excess of Revenues Over (Under) Expenditures	(14,578,834)	(6,768,169)	7,810,665
OTHER FINANCING SOURCES (USES)			
Proceeds of Bonds	-	-	-
Proceeds of Notes	10,930,000	10,930,000	-
Sale of Fixed Assets	-	-	-
Advances In	-	166,272	166,272
Advances Out	-	(166,272)	(166,272)
Operating Transfers In	1,986,240	2,233,046	246,806
Operating Transfers Out	(244,155)	(215,687)	28,468
Total Other Financing Sources (Uses)	12,672,085	12,947,359	275,274
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,906,749)	6,179,190	8,085,939
Fund Balances - Beginning of Year	2,548,249	2,548,249	-
Prior Year Encumbrances Appropriated	964,775	964,775	-
Fund Balances - End of Year	\$ 1,606,275	\$ 9,692,214	\$ 8,085,939

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

(Continued)

Exhibit A-3

Totals (Memorandum Only)		
<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 8,752,284	\$ 9,674,855	\$ 922,571
7,000,000	9,346,925	2,346,925
4,033,638	4,951,793	918,155
260,000	239,607	(20,393)
870,000	935,154	65,154
460,150	453,624	(6,526)
28,315,140	28,726,757	411,617
168,050	156,021	(12,029)
1,195,012	3,064,379	1,869,367
267,468	315,681	48,213
10,677	22,007	11,330
474,358	449,688	(24,670)
<u>51,806,777</u>	<u>58,336,491</u>	<u>6,529,714</u>
10,713,806	9,116,321	1,597,485
4,270,576	3,737,641	532,935
9,074,910	8,626,796	448,114
8,268,996	6,770,377	1,498,619
13,288,365	11,785,200	1,503,165
14,173,760	13,661,610	512,150
490,743	282,843	207,900
223,484	176,030	47,454
1,656,203	824,797	831,406
16,046,622	8,210,565	7,836,057
10,574,818	10,574,818	-
1,208,681	1,205,500	3,181
<u>89,990,964</u>	<u>74,972,498</u>	<u>15,018,466</u>
<u>(38,184,187)</u>	<u>(16,636,007)</u>	<u>21,548,180</u>
643,760	643,760	-
19,930,483	18,831,000	(1,099,483)
600	33,879	33,279
-	1,043,369	1,043,369
(240,407)	(1,043,369)	(802,962)
9,604,593	10,382,693	778,100
(8,226,456)	(8,043,938)	182,518
<u>21,712,573</u>	<u>21,847,394</u>	<u>134,821</u>
(16,471,614)	5,211,387	21,683,001
22,707,044	22,707,044	-
5,259,079	5,259,079	-
<u>\$ 11,494,509</u>	<u>\$ 33,177,510</u>	<u>\$ 21,683,001</u>

Fairfield County, Ohio

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

For the Year Ended December 31, 2000 - Primary Government

For the Year Ended June 30, 2000 - Component Unit

	Proprietary Fund Types		TOTALS
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)
OPERATING REVENUES			
Charges for Services.....	\$ 4,159,589	\$ 2,840,884	\$ 7,000,473
Contributions from County.....	-	-	-
Donations.....	-	-	-
Total Operating Revenues.....	<u>\$ 4,159,589</u>	<u>\$ 2,840,884</u>	<u>\$ 7,000,473</u>
OPERATING EXPENSES			
Personal Services.....	725,329	-	725,329
Fringe Benefits.....	149,667	-	149,667
Contractual Services.....	881,103	548,170	1,429,273
Claims.....	-	3,143,044	3,143,044
Materials and Supplies.....	188,833	-	188,833
Other Operating Expenses.....	49,652	-	49,652
Depreciation.....	534,562	-	534,562
Total Operating Expenses.....	<u>2,529,146</u>	<u>3,691,214</u>	<u>6,220,360</u>
Operating Income (Loss).....	<u>1,630,443</u>	<u>(850,330)</u>	<u>780,113</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Income.....	360,210	27,379	387,589
Unrealized Gain on Marketable Investments.....	-	-	-
Gain on Sale of Fixed Assets.....	22,333	-	22,333
Loss on Disposal of Fixed Assets.....	(28,306)	-	(28,306)
Interest and Fiscal Charges.....	(962,515)	-	(962,515)
Other Non-Operating Revenues.....	61,043	-	61,043
Other Non-Operating Expenses.....	-	(409)	(409)
Total Non-Operating Revenues (Expenses).....	<u>(547,235)</u>	<u>26,970</u>	<u>(520,265)</u>
Net Income (Loss).....	<u>1,083,208</u>	<u>(823,360)</u>	<u>259,848</u>
Retained Earnings - Beginning of Year.....	<u>6,191,598</u>	<u>523,034</u>	<u>6,714,632</u>
Retained Earnings (Deficit) - End of Year.....	<u>7,274,806</u>	<u>(300,326)</u>	<u>6,974,480</u>
Contributed Capital - Beginning of Year	16,931,426	-	16,931,426
Contributions During the Year:			
Customers	1,054,560	-	1,054,560
Special Assessments	661,155	-	661,155
Developers	470,278	-	470,278
Contributed Capital - End of Year	<u>19,117,419</u>	<u>-</u>	<u>19,117,419</u>
Total Fund Equity (Deficit) - End of Year	<u>\$ 26,392,225</u>	<u>\$ (300,326)</u>	<u>\$ 26,091,899</u>

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

<u>Component Unit</u>	<u>TOTALS REPORTING ENTITY (Memorandum Only)</u>
<u>Fairfield Industries Incorporated</u>	
\$ 346,918	\$ 7,347,391
176,780	176,780
4,499	4,499
<u>\$ 528,197</u>	<u>\$ 7,528,670</u>
298,776	1,024,105
55,858	205,525
78,526	1,507,799
-	3,143,044
36,484	225,317
4,995	54,647
26,715	561,277
<u>501,354</u>	<u>6,721,714</u>
<u>26,843</u>	<u>806,956</u>
7,459	395,048
2,669	2,669
-	22,333
-	(28,306)
-	(962,515)
-	61,043
-	(409)
<u>10,128</u>	<u>(510,137)</u>
36,971	296,819
<u>340,826</u>	<u>7,055,458</u>
<u>377,797</u>	<u>7,352,277</u>
-	16,931,426
-	1,054,560
-	661,155
-	470,278
<u>-</u>	<u>19,117,419</u>
<u>\$ 377,797</u>	<u>\$ 26,469,696</u>

Fairfield County, Ohio

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2000 - Primary Government

For the Year Ended June 30, 2000 - Component Unit

	Proprietary Fund Types		TOTALS	Component
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)	Unit Fairfield Industries Incorporated
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows From Operating Activities				
Cash Received from Customers.....	\$ 4,132,550	\$ -	\$ 4,132,550	\$ -
Cash Received from Customers and Donations.....	-	-	-	358,205
Cash Received from Quasi-External Operating Transactions with Other Funds	-	2,905,661	2,905,661	-
Cash Payments for Employee Services and Benefits.....	(858,250)	-	(858,250)	(234,110)
Cash Payments for Goods and Services.....	(1,020,791)	(548,170)	(1,568,961)	(64,162)
Cash Payments for Claims.....	-	(3,247,912)	(3,247,912)	-
Other Operating Expenses.....	(49,652)	-	(49,652)	(4,995)
Other Non-Operating Revenues.....	61,043	-	61,043	-
Other Non-Operating Expenses.....	-	(409)	(409)	-
Customer Deposits Received.....	66,500	-	66,500	-
Customer Deposits Returned.....	(57,000)	-	(57,000)	-
Net Cash Provided By (Used For) Operating Activities.....	<u>2,274,400</u>	<u>(890,830)</u>	<u>1,383,570</u>	<u>54,938</u>
Cash Flows From Capital and Related Financing Activities				
Tap-In Fees.....	1,054,560	-	1,054,560	-
Sale of Fixed Assets.....	34,131	-	34,131	-
Acquisition of Capital Assets.....	(8,303,487)	-	(8,303,487)	(10,026)
Proceeds from Sale of Notes.....	8,530,000	-	8,530,000	-
Capital Contributions.....	643,760	-	643,760	-
Principal Paid on Notes Payable.....	(8,680,000)	-	(8,680,000)	-
Principal Paid on EPA Refunding Loan.....	(145,818)	-	(145,818)	-
Principal Paid on General Obligation Bonds.....	(140,000)	-	(140,000)	-
Interest Paid on Notes Payable.....	(315,472)	-	(315,472)	-
Interest Paid on EPA Refunding Loan.....	(90,416)	-	(90,416)	-
Interest Paid on General Obligation Bonds.....	(542,498)	-	(542,498)	-
Net Cash Used for Capital and Related Financing Activities	<u>(7,955,240)</u>	<u>-</u>	<u>(7,955,240)</u>	<u>(10,026)</u>
Cash Flows From Investing Activities				
Purchase of Investments.....	-	-	-	(214,294)
Interest.....	<u>391,603</u>	<u>40,880</u>	<u>432,483</u>	<u>7,459</u>
Net Cash Provided By Investing Activities.....	<u>391,603</u>	<u>40,880</u>	<u>432,483</u>	<u>(206,835)</u>
Net Decrease in Cash and Cash Equivalents.....	(5,289,237)	(849,950)	(6,139,187)	(161,923)
Cash and Cash Equivalents - Beginning of Year.....	<u>14,237,289</u>	<u>1,310,536</u>	<u>15,547,825</u>	<u>210,457</u>
Cash and Cash Equivalents - End of Year.....	<u>\$ 8,948,052</u>	<u>\$ 460,586</u>	<u>\$ 9,408,638</u>	<u>\$ 48,534</u>

**TOTALS
REPORTING
ENTITY
(Memorandum
Only)**

\$ 4,132,550
358,205

2,905,661
(1,092,360)
(1,633,123)
(3,247,912)
(54,647)
61,043
(409)
66,500
(57,000)
1,438,508

1,054,560
34,131
(8,313,513)
8,530,000
643,760
(8,680,000)
(145,818)
(140,000)
(315,472)
(90,416)
(542,498)

(7,965,266)

(214,294)
439,942

225,648

(6,301,110)

15,758,282

\$ 9,457,172

(Continued)

Fairfield County, Ohio

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT COMBINED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2000 - Primary Government

For the Year Ended June 30, 2000 - Component Unit

	Proprietary Fund Types		TOTALS	Component
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)	Unit Fairfield Industries Incorporated
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES				
Operating Income (Loss).....	\$ 1,630,443	\$ (850,330)	\$ 780,113	\$ 26,843
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For)				
Operating Activities:				
Other Non-Operating Revenues	61,043	-	61,043	-
Other Non-Operating Expenses	-	(409)	(409)	-
Depreciation Expense	534,562	-	534,562	26,715
(Increases) Decreases in Assets:				
Accounts Receivable	(25,897)	-	(25,897)	7,017
Intergovernmental Receivable	223	-	223	-
Due from Other Funds	(1,365)	-	(1,365)	-
Materials and Supplies Inventory	1,888	-	1,888	(301)
Prepays	582	-	582	141
Increases (Decreases) in Liabilities:				
Accounts Payable	33,297	-	33,297	(2,061)
Contracts Payable	4,703	-	4,703	-
Accrued Wages and Benefits	3,386	-	3,386	(4,623)
Compensated Absences Payable	14,956	-	14,956	-
Due to Other Funds	(282)	-	(282)	-
Intergovernmental Payable	7,361	-	7,361	1,207
Deferred Revenue	-	64,777	64,777	-
Claims Payable	-	(104,868)	(104,868)	-
Customer Deposits	9,500	-	9,500	-
Net Cash Provided By (Used For) Operating Activities	<u>\$ 2,274,400</u>	<u>\$ (890,830)</u>	<u>\$ 1,383,570</u>	<u>\$ 54,938</u>

Noncash Capital Financing Activities:

Developers contributed \$348,808 and \$121,470 in the form of sewer lines and water lines, respectively, during 2000.

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

**TOTALS
REPORTING
ENTITY
(Memorandum
Only)**

\$ 806,956

61,043
(409)
561,277

(18,880)
223
(1,365)
1,587
723

31,236
4,703
(1,237)
14,956
(282)
8,568
64,777
(104,868)
9,500

\$ 1,438,508

Fairfield County, Ohio

ALL PROPRIETARY FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 3,091,158	\$ 4,038,618	\$ 947,460
Tap-In Fees.....	1,064,000	1,054,560	(9,440)
Penalties.....	53,000	58,139	5,139
Deposits.....	45,990	66,500	20,510
Proceeds of Notes.....	1,946,400	1,950,000	3,600
Sales of Fixed Assets.....	2,500	34,131	31,631
Other Non-Operating Revenues.....	5,742	61,043	55,301
Interest.....	160,806	314,786	153,980
Total Revenues.....	6,369,596	7,577,777	1,208,181
EXPENSES			
Personal Services.....	718,474	706,987	11,487
Fringe Benefits.....	199,450	151,263	48,187
Contractual Services.....	1,747,784	1,620,129	127,655
Claims.....	-	-	-
Materials and Supplies.....	229,945	202,282	27,663
Deposits.....	64,500	57,000	7,500
Other Operating Expenses.....	76,000	52,652	23,348
Other Non-Operating Expenses.....	-	-	-
Capital Outlay.....	12,324,256	11,348,980	975,276
Total Expenses.....	15,360,409	14,139,293	1,221,116
Excess of Revenues Under Expenses.....	(8,990,813)	(6,561,516)	2,429,297
Operating Transfers In.....	31,631	-	(31,631)
Operating Transfers Out.....	(2,648,566)	(2,338,755)	309,811
Excess of Revenues Under Expenses and Operating Transfers	(11,607,748)	(8,900,271)	2,707,477
Fund Equity - Beginning of Year.....	10,003,135	10,003,135	-
Prior Year Encumbrances Appropriated.....	3,211,866	3,211,866	-
Fund Equity - End of Year.....	\$ 1,607,253	\$ 4,314,730	\$ 2,707,477

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

Internal Service Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 2,866,000	\$ 2,905,661	\$ 39,661	\$ 5,957,158	\$ 6,944,279	\$ 987,121
-	-	-	1,064,000	1,054,560	(9,440)
-	-	-	53,000	58,139	5,139
-	-	-	45,990	66,500	20,510
-	-	-	1,946,400	1,950,000	3,600
-	-	-	2,500	34,131	31,631
-	-	-	5,742	61,043	55,301
40,000	40,880	880	200,806	355,666	154,860
2,906,000	2,946,541	40,541	9,275,596	10,524,318	1,248,722
-	-	-	718,474	706,987	11,487
-	-	-	199,450	151,263	48,187
587,239	548,170	39,069	2,335,023	2,168,299	166,724
3,628,080	3,247,912	380,168	3,628,080	3,247,912	380,168
-	-	-	229,945	202,282	27,663
-	-	-	64,500	57,000	7,500
-	-	-	76,000	52,652	23,348
750	409	341	750	409	341
-	-	-	12,324,256	11,348,980	975,276
4,216,069	3,796,491	419,578	19,576,478	17,935,784	1,640,694
(1,310,069)	(849,950)	460,119	(10,300,882)	(7,411,466)	2,889,416
6,636	-	(6,636)	38,267	-	(38,267)
-	-	-	(2,648,566)	(2,338,755)	309,811
(1,303,433)	(849,950)	453,483	(12,911,181)	(9,750,221)	3,160,960
1,250,536	1,250,536	-	11,253,671	11,253,671	-
60,000	60,000	-	3,271,866	3,271,866	-
\$ 7,103	\$ 460,586	\$ 453,483	\$ 1,614,356	\$ 4,775,316	\$ 3,160,960

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Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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 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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)

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 2000, the revenues consisted of a contribution from Fairfield County in the amount of \$100,000 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, 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 County is associated with certain organizations that are defined as Jointly Governed Organizations, Related Organizations, Joint Venture, or Pools. These organizations are presented in Notes 20 through 23. 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 Family, Adult, and Children First Council
- Lancaster-Fairfield Community Action Agency
- Private Industry Council
- Teenage Pregnancy Program Board
- Tri-County Workforce Development Policy Board
- Fairfield County District Library
- Fairfield County Historical Parks Commission
- Fairfield Metropolitan Housing Authority
- Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System
- 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, Fairfield County Historical Parks Commission, and the Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System are presented as agency funds of the County because the County Auditor is the fiscal agent for these organizations.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)

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) 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.

Special Revenue Funds. These funds are used to account for the proceeds of specific revenue sources (other than the 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).

Proprietary Fund Types

The proprietary funds are used to account for the County's ongoing activities that 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION (CONTINUED)

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:

Agency Funds. These funds are purely custodial in nature (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:

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 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 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 GAAP 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 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 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

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 7), 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, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 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 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 Ohio 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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The Cops in Shops Program Special Revenue Fund and the Special Assessment High Service Area Debt Service 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.

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, Special Revenue Funds, and Capital Projects Funds.

Tax Budget

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 2000.

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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

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 Ohio 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 GAAP basis, 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 (Budgetary Basis), All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budgetary Basis), All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budgetary basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budgetary basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures/expenses are recorded when paid in cash (budgetary basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budgetary basis) rather than as a reservation of fund balance for governmental fund types (GAAP basis). Material encumbrances are disclosed in the Notes to the Financial Statements for proprietary fund types (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budgetary basis) rather than as balance sheet transactions (GAAP basis).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budgetary 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 (budgetary basis) rather than in the funds receiving those proceeds or responsible for making the debt payments (GAAP basis).

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 2000, 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 2000. 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, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. During 2000, interest was distributed to the General Fund, certain special revenue funds, debt service funds, and enterprise funds. Interest revenue credited to the General Fund during 2000 amounted to \$3,457,911, which includes \$2,779,559 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.

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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2000, 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.

I. Property, Plant, Equipment, and Depreciation

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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

Description	Primary Government Estimated Lives	Component Unit Estimated Lives
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.

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, and Coroner. 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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. 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.

N. Reserves of Fund Equity

The County records reservations for portions of fund balance that 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. 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.

P. 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.

Q. 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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 3 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS

Adjustments necessary to convert the results of operations at the end of the year on the budgetary 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 and Component Unit				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fairfield County Transportation Improvement District</u>
GAAP Basis.....	\$1,951,837	\$1,891,586	\$ 26,025	(\$2,970,007)	\$51,202
Net Adjustment for Revenue Accruals	(574,540)	(498,588)	63,815	(328,463)	—
Note Proceeds.....	—	—	7,901,000	10,000,000	—
Bond Proceeds.....	—	—	643,760	—	—
Adjustment for Segregated Accounts	8,068	(1,176)	—	—	—
Adjustment for Unreported Cash	(227,402)	(184,298)	—	—	—
Adjustment for Revolving Loans.....	—	(43,286)	—	—	—
Advances In.....	452,661	424,436	—	166,272	—
Transfers In	—	—	2,513,725	(49,283)	—
Net Adjustment for Expenditure Accruals	(93,769)	405,481	—	222,374	—
Prepaid Items	11,551	72,975	—	—	—
Debt Principal Retirement	—	—	(10,409,818)	—	—
Interest and Fiscal Charges ...	—	—	(1,004,173)	257,748	—
Advances Out.....	(472,982)	(404,115)	—	(166,272)	—
Transfers Out	—	—	—	(125,687)	—
Adjustment for Non- Budgeted Funds.....	—	2,775	—	—	(51,202)
Encumbrances	<u>(1,001,135)</u>	<u>(2,423,116)</u>	<u>—</u>	<u>(827,492)</u>	<u>—</u>
Budget Basis	<u>\$ 54,289</u>	<u>(\$757,326)</u>	<u>(\$264,766)</u>	<u>\$6,179,190</u>	<u>\$ —</u>

Net Income (Loss) Excess of Revenues Under Expenses and Operating Transfers Proprietary Fund Types and Component Unit

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Fairfield Industries Inc.</u>
GAAP Basis.....	\$1,083,208	(\$823,360)	\$36,971
Net Adjustment for Revenue Accruals	(21,648)	78,278	—
Adjustment for Segregated Accounts.....	(52,477)	—	—
Utility Deposits.....	9,500	—	—
Note Proceeds.....	1,950,000	—	—
Contributed Capital.....	1,054,560	—	—
Gain on Sale of Fixed Assets	(22,333)	—	—
Net Adjustment for Expense Accruals.....	65,309	(104,868)	—
Depreciation	\$ 534,562	\$ —	\$ —

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 3 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS (CONTINUED)

Net Income (Loss) Excess of Revenues Under Expenses and Operating Transfers
Proprietary Fund Types and Component Unit

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Fairfield Industries Inc.</u>
Prepaid Items	\$ 582	\$ —	\$ —
Interest and Fiscal Charges	962,515	—	—
Capital Outlay	(8,303,487)	—	—
Loss on Disposal of Fixed Assets	28,306	—	—
Transfers Out	(2,338,755)	—	—
Excess of Net Income for Non-Budgeted Fund	—	—	(36,971)
Encumbrances	<u>(3,850,113)</u>	<u>—</u>	<u>—</u>
Budget Basis	<u>(\$8,900,271)</u>	<u>(\$849,950)</u>	<u>\$ —</u>

NOTE 4 - ACCOUNTABILITY

Fund Deficits

The following funds had a deficit fund balance/retained earnings as of December 31, 2000:

	<u>Deficit Fund Balances/ Retained Earnings</u>
Capital Projects Funds	
Airport Hangar Construction	(\$1,148,110)
Job and Family Services Relocation	(165,617)
West Campus Relocation	(2,603,200)
Internal Service Fund	
Self-Funded Health Insurance	(300,326)

The deficits in the Capital Projects Funds are the result of the issuance of notes to finance the projects and the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The deficit in the Internal Service Fund is the result of the recognition of payables in accordance with GAAP. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur. Once the notes are retired, the deficits will be eliminated in the Capital Projects Funds.

NOTE 5 – 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 5 – DEPOSITS AND INVESTMENTS (CONTINUED)

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;
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 \$530,052 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 \$400,013 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 \$400,013, \$20,748 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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 5 – DEPOSITS AND INVESTMENTS (CONTINUED)

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 \$379,265 was included in the Self-Funded Health Insurance Internal Service Fund that 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.

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 \$7,258,817 and the bank balance was \$8,234,275. Of the bank balance:

1. \$1,104,272 was covered by federal depository insurance; and
2. \$7,130,003 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.

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
STAR Ohio.....	\$ —	\$ —	\$19,895,032	\$19,895,032
U.S. Treasury Notes.....	3,990,313	—	3,990,313	3,990,313
Federal Home Loan Bank Notes.....	13,274,993	—	13,274,993	13,274,993
Federal Farm Credit Bank Notes	1,000,312	—	1,000,312	1,000,312
Federal National Mortgage Association Notes	4,996,137	—	4,996,137	4,996,137
Federal Home Loan Mortgage Corporation Notes.....	6,011,728	—	6,011,728	6,011,728
Money Market Mutual Funds.....	—	—	91,188	91,188
Repurchase Agreements	—	<u>6,760,388</u>	<u>6,760,388</u>	<u>6,763,943</u>
Total	<u>\$29,273,483</u>	<u>\$6,760,388</u>	<u>\$56,020,091</u>	<u>\$56,023,646</u>

The federal agency securities have maturities ranging from January 2001 to May 2002. The treasury notes have maturities ranging from February 2001 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."

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 5 – DEPOSITS AND INVESTMENTS (CONTINUED)

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:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9.....	\$64,208,973	\$ —
Undeposited Cash	(530,052)	—
Cash with Fiscal Agents.....	(400,013)	—
Investments:		
STAR Ohio	(19,895,032)	19,895,032
U.S. Treasury Notes.....	(3,990,313)	3,990,313
Federal Home Loan Bank Notes.....	(13,274,993)	13,274,993
Federal Farm Credit Bank Notes	(1,000,312)	1,000,312
Federal National Mortgage Association Notes.....	(4,996,137)	4,996,137
Federal Home Loan Mortgage Corporation Notes	(6,011,728)	6,011,728
Money Market Mutual Funds.....	(91,188)	91,188
Repurchase Agreements	<u>(6,760,388)</u>	<u>6,760,388</u>
GASB Statement 3.....	<u>\$7,258,817</u>	<u>\$56,020,091</u>

B. Component Units

At year end, Fairfield Industries, Inc. had cash on hand of \$50 and the carrying amount of deposits was \$48,484 and the bank balance was \$59,192. 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. Cash and deposits of the Fairfield Industries, Inc. are presented on the financial statements as "Cash and Cash Equivalents In Segregated Accounts" and "Segregated Investments".

	Category 2	Carrying and Market Value
U.S. Treasury Note	\$ 9,966	\$ 9,966
Money Market Mutual Fund.....	74,341	74,341
Corporate Bonds and Notes.....	—	29,884
Mutual Funds	—	<u>102,772</u>
Total	<u>\$84,307</u>	<u>\$216,963</u>

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9.....	\$48,534	\$216,963
Cash on hand.....	<u>(50)</u>	—
GASB Statement 3.....	<u>\$48,484</u>	<u>\$216,963</u>

The Treasury note matures October 2001 and the corporate bonds and notes maturities range from January 2002 to February 2007.

At year end, the Transportation Improvement District's carrying amount of deposits was \$83,005 and the bank balance was \$83,005. The entire balance was covered by federal depository insurance.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

NOTE 6 – 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 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

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. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2000, was \$7.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

Real Property	\$1,768,125,080
Public Utility Personal Property	105,431,000
Tangible Personal Property	<u>147,061,622</u>
Total Assessed Value	<u>\$2,020,617,702</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, 2000. 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 2000 operations. The receivable is offset by deferred revenue.

NOTE 7 – 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 2000 amounted to \$9,341,568.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

NOTE 8 - RECEIVABLES

A. Primary Government:

Receivables at December 31, 2000, 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 \$471,393 and \$154,644 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.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>		<u>Amount</u>
General Fund:		Special Revenue Funds (continued):	
Indigent Fee Reimbursement.....	\$ 65,231	MR/DD Instructor Assistance	
Municipal Court Fines	17,155	and Transportation.....	\$ 7,745
Sheriff Services	12,393	Cluster Reimbursement.....	7,385
Election Expenses.....	9,772	Emergency Management Grant	6,696
House Bill 408 Reimbursement	1,830	Emergency Planning Grant.....	6,036
Ohio Justice Program Grant	<u>276</u>	Social Security	5,680
Total General Fund	<u>106,657</u>	Civil Defense Grant	5,067
		Municipal Court Fines	4,215
Special Revenue Funds:		Children Services 2820	
Mental Health Title XIX.....	405,848	Reimbursement.....	3,550
Public Assistance Advancement.....	297,057	Job and Family Services	
MR/DD Title XIX	152,281	Reimbursements.....	2,736
Motor Vehicle License Tax	142,639	School Lunch Program	1,028
Children Services Child		Ohio Domestic Preparedness.....	<u>199</u>
Protection Allocation	116,376	Total Special Revenue Funds	<u>1,668,273</u>
Children Services IV-E Waiver	76,471		
Gas Tax	70,997	Capital Projects Funds:	
Reclaim Ohio Grant.....	65,277	State Capital Improvement	
Local Law Enforcement Block Grant	41,970	Program Grant	311,773
Adult Community Based Corrections.....	40,675	State Airport Grant	<u>14,420</u>
Child Support Enforcement		Total Capital Projects Funds	<u>326,193</u>
Agency Advancement	39,494		
MR/DD Title XX Subsidy	30,642	Agency Funds:	
Title VI-B.....	24,526	Local Government.....	352,805
Drug Abuse Resistance Education.....	23,462	Library and Local	
Cops Universal Grant.....	21,007	Government Assistance.....	329,346
Community Corrections.....	18,663	Local Government	
Job and Family Services Fourth		Revenue Assistance	79,033
Quarter Reimbursements		Motor Vehicle License Tax	37,113
From Other Counties.....	17,688	Gasoline Proceeds.....	32,271
State Victims Assistance Act.....	12,442	Permissive Sales Tax Levies.....	<u>26,513</u>
MR/DD Rehabilitative		Total Agency Funds	<u>857,081</u>
Services Commission.....	10,480		
Litter Control Grant.....	\$ 9,941	Total Intergovernmental Receivables.....	<u>\$2,958,204</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 8 – RECEIVABLES (CONTINUED)

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 9 – FIXED ASSETS

A summary of the enterprise funds' and Fairfield Industries, Inc. fixed assets at December 31, 2000, is presented:

	<u>Primary Government</u>	<u>Fairfield Industries, Inc. (Component Unit)</u>
Land	\$ 1,293,077	\$ —
Buildings	1,501,676	37,014
Improvements Other than Buildings....	27,579,719	—
Equipment and Furniture	333,103	329,356
Vehicles	404,627	—
Construction in Progress.....	<u>12,792,704</u>	<u>—</u>
Total	43,904,906	366,370
Less Accumulated Depreciation	<u>(5,579,279)</u>	<u>(283,693)</u>
Net Fixed Assets	<u>\$38,325,627</u>	<u>\$ 82,677</u>

A summary of the changes in general fixed assets during 2000 is presented:

	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2000</u>
Land	\$1,695,593	\$1,253,183	\$ —	\$ 2,948,776
Buildings	13,553,236	3,460,110	—	17,013,346
Improvements Other than Buildings	1,653,704	155,206	—	1,808,910
Machinery and Equipment	4,683,689	1,088,705	730,658	5,041,736
Furniture and Fixtures	394,207	40,176	35,945	398,438
Vehicles	4,539,231	839,464	415,370	4,963,325
Construction in Progress.....	<u>2,125,803</u>	<u>1,909,716</u>	<u>1,178,365</u>	<u>2,857,154</u>
Total	<u>\$28,645,463</u>	<u>\$8,746,560</u>	<u>\$2,360,338</u>	<u>\$35,031,685</u>

NOTE 10 – RISK MANAGEMENT

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

The CORSA program has a \$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, \$5,000,000 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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 10 – RISK MANAGEMENT (CONTINUED)

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$86,374,832, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses, \$1,500,000 for contractor's equipment, \$1,737,428 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; however, there has been an increase in the property coverages as a result of the reappraisal of the County's property and also due to acquisition of new properties.

For 2000, 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 \$46,404 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.

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 \$3,050,617 per year. A liability for unpaid claims costs of \$493,192 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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 10 – RISK MANAGEMENT (CONTINUED)

Changes in the fund's claims liability in 1999 and 2000 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
1999	\$292,066	\$3,407,851	\$3,101,857	\$598,060
2000	598,060	3,143,044	3,247,912	493,192

The County pays all elected official bonds by State statute.

NOTE 11 – 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 defined benefit pension plan 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 that 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; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,344,870, \$1,861,703, and \$1,763,648, respectively; 74 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.

B. State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The 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 to fund pension obligations and the County is required to contribute 6 percent. 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 to STRS for the years ended December 31, 2000, 1999, and 1998 were \$28,239, \$40,118, and \$62,390, respectively; 74 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 12 – 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 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". 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 employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$777,460. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial 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 shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$37,652 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 13 – OTHER EMPLOYER BENEFITS

A. Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. 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 14 – CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for vehicles 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 \$924,310, 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 2000 totaled \$275,048.

Future minimum lease payments through 2005 are as follows:

<u>Year</u>	<u>Amount</u>
2001	\$257,974
2002	202,216
2003	110,704
2004	110,704
2005	<u>15,900</u>
Total	697,498
Less: Amount Representing Interest.....	<u>(90,358)</u>
Present Value of Net Minimum Lease Payments.....	<u>\$607,140</u>

NOTE 15 - CONTRACTUAL COMMITMENTS

As of December 31, 2000, the County had contractual purchase commitments for thirty-six projects. The amount for each project is as follows:

<u>Projects</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/00</u>	<u>Amounts Remaining on Contracts</u>
Fiber Optic Cables	General	\$ 19,723	\$ —	\$ 19,723
Real Estate Appraisal	Real Estate Assessment	787,433	768,277	19,156
Wheeling Road Improvement	Motor Vehicle	237,400	73,934	163,466
Rock Mill Road Improvement	Motor Vehicle	282,506	259,905	22,601
Collins Road Grade Crossing	Motor Vehicle	238,452	169,195	69,257
AMA-09 Engineering and Design	Motor Vehicle	102,900	5,149	97,751
Culvert Improvements	Motor Vehicle	530,070	520,150	9,920
Road Resurfacing	Motor Vehicle	\$ 409,870	\$ 374,900	\$ 34,970

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 15 - CONTRACTUAL COMMITMENTS (CONTINUED)

<u>Projects</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/00</u>	<u>Amounts Remaining on Contracts</u>
Pickerington Road	Motor Vehicle	\$ 108,732	\$104,811	\$ 3,921
Probate Computer Upgrade	Computer	10,524	—	10,524
Carroll North Road Improvement	Bridges, Culverts and County Road Levy	346,564	—	346,564
Right of Way Acquisition	Bridges, Culverts and County Road Levy	130,000	98,000	32,000
Small Cities Improvements	Community Development Block Grant	71,100	—	71,100
Main Ramp Overlay	State Funds -Airport	12,980	8,335	4,645
BER-13 Bridge Design	Construction Bridges	100,082	88,918	11,164
RUS-34 Bridge Replacement	Construction Bridges	206,885	39,701	167,184
Airport Hanger Construction	Airport Hangar Construction	13,857	—	13,857
Coonpath-Sheridan Road Work	State Capital Improvement Program	178,025	163,783	14,242
Reese - Peters Improvements	Reese - Peters Home	398,996	376,051	22,945
Gloryland Renovations	Permanent Improvement	246,094	9,044	237,050
Facilities Master Plan Engineer Facility	Permanent Improvement	350,000	—	350,000
General Engineering Services	Sewer	5,000	1,256	3,744
Sycamore Creek Interceptor	Sewer	22,900	22,294	606
Little Walnut Sycamore	Sewer	2,419,031	2,275,621	143,410
Knox Acres Improvements	Sewer	18,493	9,818	8,675
Peter's Subdivision Improvements	Sewer	14,340	7,390	6,950
Carpico Subdivision Improvements	Sewer	18,373	15,260	3,113
Remodeling Offices	Sewer	7,389	5,753	1,636
Valley & Brookview Pump Station	Sewer	156,400	156,111	289
Liberty Township Wastewater Improvements	Sewer	231,000	162,028	68,972
Jefferson Woods and Farms Bid	Sewer	90,400	78,609	11,791
High Service Area Water Main Improvements	Water	1,303,976	762,955	541,021
Tussing Road Improvements	Water	326,400	101,727	224,673
General Engineering Services	Water	5,000	1,256	3,744
Remodeling Offices	Water	7,389	5,753	1,636
Little Walnut Improvements	Water	<u>1,711,400</u>	<u>1,662,692</u>	<u>48,708</u>
Totals		<u>\$11,119,684</u>	<u>\$8,328,676</u>	<u>\$2,791,008</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 16 – LONG-TERM OBLIGATIONS

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

	<u>Interest Rate</u>	<u>Outstanding 12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>
General Long-Term Obligations					
1986 Buckeye Lake Sanitary Sewer Special Assessment Bonds.....	5%	\$179,000	\$ —	\$ 25,000	\$ 154,000
1991 Sanitary Sewer System Improvement Special Assessment Bonds.....	6.85%	495,000	—	30,000	465,000
2000 High Service Area Special Assessments Bonds.....	5.25%	—	643,760	—	643,760
1996 Child Support Enforcement Agency Relocation General Obligation Bond.....	3.95%	425,000	—	15,000	410,000
1996 Laughlin Building General Obligation Bond.....	3.95%	185,000	—	5,000	180,000
1996 Minimum Security Jail General Obligation Bond.....	3.95%	2,330,000	—	90,000	2,240,000
2000 Geographical Information Digital Orthophotography Bond Anticipation Notes.....	4.54%	—	930,000	—	930,000
Compensated Absences		1,705,321	2,338,503	2,113,178	1,930,646
Pension Obligation		722,667	526,365	722,667	526,365
Capital Leases.....		<u>183,568</u>	<u>698,620</u>	<u>275,048</u>	<u>607,140</u>
Total General Long-Term Obligations.....		<u>6,225,556</u>	<u>5,137,248</u>	<u>3,275,893</u>	<u>8,086,911</u>
Enterprise Fund Obligations					
1983 Water System Improvement General Obligation Revenue Bonds	10%	150,000	—	10,000	140,000
1993 Water System General Obligation Revenue Bonds.....	Varying	890,000	—	5,000	885,000
1993 Water Refunding General Obligation Revenue Bonds.....	Varying	480,000	—	70,000	410,000
1999 Water Improvement General Obligation Bonds	Varying	4,000,000	—	—	4,000,000
1999 Sewer Improvement General Obligation Bonds	Varying	4,000,000	—	—	4,000,000
1993 Sanitary Sewer System Improvement General Obligation Revenue Bonds.....	Varying	1,200,000	—	55,000	1,145,000
1993 Ohio EPA Refunding Loan	3.4%	<u>2,590,260</u>	<u>—</u>	<u>145,818</u>	<u>2,444,442</u>
Total Enterprise Fund Obligations...		<u>13,310,260</u>	<u>—</u>	<u>285,818</u>	<u>13,024,442</u>
Total All Long-Term Obligations.....		<u>\$19,535,816</u>	<u>\$5,137,248</u>	<u>\$3,561,711</u>	<u>\$21,111,353</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 16 – LONG-TERM OBLIGATIONS (CONTINUED)

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 \$1,514,454 of interest, are as follows:

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>
2001.....	\$ 268,572
2002.....	278,340
2003.....	277,295
2004.....	275,882
2005-2008.....	1,090,490
2009-2012.....	1,081,162
2013-2016.....	<u>1,072,713</u>
Total.....	<u>\$4,344,454</u>

The Buckeye Lake sanitary sewer special assessment bonds, the sanitary sewer system improvement special assessment bonds, and the high service area special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. Sanitary sewer system improvement special assessments bonds were issued for property owners to extend tap-in fees over time. The high service area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and wastewater improvements in the Chevington Woods North, Chevington Woods South, Eastchester, and New England Acres areas. 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 \$449,987 of interest, are as follows:

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>
2001.....	\$ 183,268
2002.....	178,180
2003.....	177,932
2004.....	175,293
2005-2008.....	597,094
2009-2011.....	<u>400,980</u>
Total.....	<u>\$1,712,747</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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 16 – LONG-TERM OBLIGATIONS (CONTINUED)

Annual debt service requirements to maturity for general obligation revenue bonds, including interest of \$7,008,261, are as follows:

<u>Year Ending December 31</u>	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
2001	\$ 317,803	\$ 371,505	\$ 689,308
2002	410,486	466,623	877,109
2003	413,404	462,035	875,439
2004	410,859	466,853	877,712
2005-2008	1,641,338	1,836,439	3,477,777
2009-2012	1,640,904	1,826,403	3,467,307
2013-2016	1,415,041	1,200,072	2,615,113
2017-2020	1,176,445	1,176,445	2,352,890
2021-2024	<u>1,177,803</u>	<u>1,177,803</u>	<u>2,355,606</u>
Total	<u>\$8,604,083</u>	<u>\$8,984,178</u>	<u>\$17,588,261</u>

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 (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, 2000, \$683 remained with the escrow agent and the bonds were fully repaid in 2000.

The EPA Refunding Loan will be repaid with sewer revenues. Annual debt service requirements to maturity for the debt, including interest of \$626,597, are as follows:

<u>Year Ending December 31</u>	<u>Sewer</u>
2001	\$ 118,117
2002	236,233
2003	236,234
2004	236,233
2005-2008	944,935
2009-2012	944,935
2013-2014	<u>354,352</u>
Total	<u>\$3,071,039</u>

The geographical information system digital orthophotography bond anticipation notes for \$930,000 were issued on January 27, 2000 and will mature on January 25, 2001. These notes were issued for the purpose of acquiring digital orthophotography equipment for the County. The notes will be retired from General Fund property tax revenues.

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 \$30,492,281 at December 31, 2000.

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, 2000, \$350 in cash and \$61,243 in investments remained

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 16 – LONG-TERM OBLIGATIONS (CONTINUED)

with the escrow agent to retire outstanding bonds in the amount of \$90,000.

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, 2000. The amount outstanding at December 31, 2000, is \$25,280,000. The amount of defeased bonded debt outstanding at December 31, 2000, is \$22,255,000.

NOTE 17 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2000, follows:

	<u>Interest Rate</u>	<u>Outstanding December 31, 1999</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding December 31, 2000</u>
Capital Projects Funds					
Airport Hangar	5.13%	\$1,439,000	\$ 1,321,000	\$1,439,000	\$ 1,321,000
Job and Family Services Relocation.....	4.87%	—	7,175,000	—	7,175,000
West Campus Relocation.....	4.88%	—	<u>2,825,000</u>	—	<u>2,825,000</u>
Total Capital Projects Funds		<u>1,439,000</u>	<u>11,321,000</u>	<u>1,439,000</u>	<u>11,321,000</u>
Enterprise Funds					
Water System					
Improvement	4.00%	5,500,000	—	5,500,000	—
Water High Service Area.....	4.87%	—	2,900,000	—	2,900,000
Water High Service Area.....	4.90%	—	1,300,000	1,300,000	—
Water High Service Area.....	4.97%	—	1,250,000	—	1,250,000
Sanitary Sewer – Brookview.	4.97%	—	1,300,000	—	1,300,000
Sanitary Sewer System	4.87%	<u>1,880,000</u>	<u>1,780,000</u>	<u>1,880,000</u>	<u>1,780,000</u>
Total Enterprise Funds		<u>7,380,000</u>	<u>8,530,000</u>	<u>8,680,000</u>	<u>7,230,000</u>
Total All Funds		<u>\$8,819,000</u>	<u>\$19,851,000</u>	<u>\$10,119,000</u>	<u>\$18,551,000</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 capital project funds notes are scheduled for retirement during 2001. The note liability is reflected in the fund that received the proceeds.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 18 – INTERFUND TRANSACTIONS

Interfund balances at December 31, 2000, 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	\$5,544,758	\$ 60,049
Special Revenue Funds		
Child Support Enforcement Agency	21,424	29,433
Community Services	—	19,451
Computerized Legal Research	341	—
Treasurer's Prepayment	439	—
Motor Vehicle	3,606	102
Ditch Maintenance	78,855	—
Mental Retardation	4,621,604	—
Mental Health and Recovery Services Board	544,267	—
Children Services	16,634	1,472
Bateson Beach	8,772	—
Computer	1,157	—
County Recorder Equipment	9,616	—
Bridges, Culverts, and County Road Levy	996,224	—
Alternative School Grant	4,562	—
Total Special Revenue Funds	<u>6,307,501</u>	<u>50,458</u>
Debt Service Funds		
Special Assessment Buckeye Lake Sewer	190,753	—
Special Assessment Sanitary Sewer	647,355	—
Special Assessment High Service Area	643,760	—
Total Debt Service Funds	<u>1,481,868</u>	<u>—</u>
Enterprise Funds		
Sewer	58,027	371
Water	15,691	371
Total Enterprise Funds	<u>73,718</u>	<u>742</u>
Internal Service Fund		
Self-Funded Health Insurance Fund	1,005	—
Agency Funds		
District Board of Health	181,386	—
County Hotel Lodging	—	2,083
Undivided General Tax	—	11,460,356
Undivided Tangible Tax	—	1,724,004
Undivided Local Tax	—	158,762
Undivided Local Government		
Revenue Assistance	—	35,565
County Court Agency	—	78,265
Alimony and Child Support	—	19,952
Total Agency Funds	<u>181,386</u>	<u>13,478,987</u>
Total Due from/Due to Other Funds	<u>\$13,590,236</u>	<u>\$13,590,236</u>
<u>Interfund Receivable/Payable</u>		
General Fund	<u>\$279,000</u>	<u>\$ —</u>
Special Revenue Fund		
Community Development Block Grant	—	279,000
Total Interfund Receivable/Payable	<u>\$279,000</u>	<u>\$279,000</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 19 – 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, 2000, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Total Operating Revenues	\$ 2,202,112	\$1,957,477	\$ 4,159,589
Depreciation Expense	318,011	216,551	534,562
Operating Income.....	521,048	1,109,395	1,630,443
Net Non-Operating Revenues (Expenses)....	(302,127)	(245,108)	(547,235)
Net Income.....	218,921	864,287	1,083,208
Current Capital Contributions.....	963,528	1,222,465	2,185,993
Additions to Property, Plant, and Equipment.....	3,466,880	9,531,117	12,997,997
Deletions from Property, Plant, and Equipment.....	527,517	3,733,217	4,260,734
Net Working Capital	1,753,366	(892,603)	860,763
Total Assets	24,085,529	24,051,859	48,137,388
Bonds and Other Long-Term Liabilities Payable from Revenue.....	7,451,665	5,342,500	12,794,165
Total Equity	12,869,170	13,523,055	26,392,225
Encumbrances Outstanding at December 31, 2000.....	2,171,064	1,679,049	3,850,113

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

NOTE 20 – 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.

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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 20 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

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 2000. 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 2000, the County contributed \$120,000 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 2000, the County contributed \$15,000 to the Bureau for 2000 expenses and contributed another \$15,000 in December 2000 for 2001 year's expenses. 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.

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 2000 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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2000

NOTE 20 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

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 2000, 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 2000, 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.

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. This organization dissolved on June 30, 2000.

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 2000, 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.

J. Tri-County Workforce Development Policy Board

The Tri-County Workforce Development Policy Board is a non-profit corporation, created on July 1, 2000, to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Their purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board consists of nine representatives from each of the following counties: Fairfield, Hocking and Perry. Appointments to the Board are made by the County Commissioners of the respective counties. In 2000, 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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

NOTE 21 – RELATED ORGANIZATIONS

A. Fairfield County District Library

The Fairfield County District Library is statutorily created as a separate and distinct political subdivision of the State. Four trustees of the District Library are appointed by the County Commissioners, and 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.

B. Fairfield County Historical Parks Commission

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. 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 \$40,000 from the County during 2000. 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.

C. 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 22 – JOINT VENTURE

Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System

The Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention System (System) is a statutorily created political subdivision of the State. The System is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing short-term care in a secure facility for juveniles who are accused, pending court action, adjudicated, or awaiting transfer to another facility. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the System. The System's purpose is to not accumulate significant financial resources or experience fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

NOTE 22 – JOINT VENTURE (CONTINUED)

In 2000, the System received \$58,330 in contributions from member counties; \$50,000 was from Fairfield County. The County is the fiscal agent for the System. Current plans are to build the juvenile detention center within the County.

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 2000 was \$328,113.

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.

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 member of the group executive committee in any year, and each elected members 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 \$176,780. Habilitative services provided directly to the component unit's clients by the County amounted to \$2,124,910.

The Fairfield County Transportation Improvement District, a discretely presented component unit of Fairfield County, received contributions of \$100,000 in 2000 from the County.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2000

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 2000:

January 1, 2000 Beginning Inventory.....	\$82,038
Issued during 2000	<u>(8,842)</u>
December 31, 2000 Ending Inventory.....	<u>\$73,196</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.

Former County Sheriff Gary DeMastry, indicted on 323 counts, with charges including racketeering, 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, is scheduled to go to trial on July 9, 2001. Also scheduled to go to trial on July 9, 2001, is Penny DeMastry, the Sheriff's wife, and former County employee, on similar charges, totaling 27 counts.

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

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.

NOTE 27 – SUBSEQUENT EVENTS

On January 22, 2001, the County issued \$820,000 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. These notes replaced the \$930,000 general obligation notes outstanding at December 31, 2000.

On March 14, 2001, the County issued \$1,400,000 in bond anticipation notes for improvements to the Little Walnut Water System.

On March 20, 2001, the County approved the authorization to issue \$4,740,000 in notes to pay part of the cost of acquiring and constructing improvements to the Tussing Road Water Treatment Plant and water mains in the Little Walnut area of the County.

On March 20, 2001, the County approved the authorization to issue \$7,600,000 in notes to pay part of the cost of acquiring and constructing improvements to the Tussing Road Wastewater Treatment Plant and sewer lines in the Little Walnut and New England Acres areas of the County.

On March 20, 2001, the County approved the authorization to issue \$3,000,000 in notes to pay part of the cost of constructing and renovating buildings to house agencies, departments, boards, or commissions of the County.

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Combining,
Individual Fund,
and
Account Group
Statements
and
Schedules

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General Fund

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

Fairfield County, Ohio

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 3,785,456	\$ 4,746,563	\$ 961,107
Sales Taxes.....	7,000,000	9,346,925	2,346,925
Charges for Services.....	1,712,750	2,267,678	554,928
Licenses and Permits.....	13,000	12,958	(42)
Fines and Forfeitures.....	295,500	304,658	9,158
Intergovernmental.....	3,393,044	4,102,041	708,997
Interest.....	1,150,105	2,991,256	1,841,151
Rent.....	126,000	162,551	36,551
Other.....	229,900	130,161	(99,739)
Total Revenues.....	17,705,755	24,064,791	6,359,036
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Commissioners			
Personal Services	328,415	298,515	29,900
Fringe Benefits	78,720	68,589	10,131
Materials and Supplies	43,175	38,918	4,257
Contractual Services	589,446	469,305	120,141
Capital Outlay	414,632	403,957	10,675
Other	175,253	174,725	528
Total Commissioners	1,629,641	1,454,009	175,632
Auditor			
Personal Services	530,105	512,941	17,164
Fringe Benefits	125,019	110,228	14,791
Materials and Supplies	27,189	23,125	4,064
Contractual Services	170,040	154,159	15,881
Capital Outlay	74,863	74,176	687
Total Auditor	927,216	874,629	52,587
Assessing Personal Property			
Personal Services	54,636	53,164	1,472
Fringe Benefits	14,904	12,650	2,254
Materials and Supplies	5,642	4,030	1,612
Total Assessing Personal Property	75,182	69,844	5,338
Treasurer			
Personal Services	181,628	180,669	959
Fringe Benefits	67,847	64,484	3,363
Materials and Supplies	16,700	15,786	914
Contractual Services	20,050	18,863	1,187
Total Treasurer	\$ 286,225	\$ 279,802	\$ 6,423

(Continued)

Fairfield County, Ohio

GENERAL FUND

(Continued)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	\$ 619,424	\$ 619,385	\$ 39
Fringe Benefits	132,494	117,342	15,152
Materials and Supplies	14,300	12,590	1,710
Contractual Services	12,366	9,239	3,127
Capital Outlay	4,501	4,372	129
Other	47,908	47,908	-
Total Prosecuting Attorney	830,993	810,836	20,157
Geographical Information System			
Personal Services	71,161	69,267	1,894
Fringe Benefits	17,764	17,756	8
Materials and Supplies	5,675	4,082	1,593
Contractual Services	35,450	29,412	6,038
Capital Outlay	82,350	80,756	1,594
Total Geographical Information System	212,400	201,273	11,127
Bureau of Inspection			
Contractual Services	86,087	85,002	1,085
Data Processing			
Personal Services	167,032	124,378	42,654
Fringe Benefits	45,526	31,851	13,675
Materials and Supplies	15,297	14,765	532
Contractual Services	168,494	153,071	15,423
Capital Outlay	153,250	90,356	62,894
Total Data Processing	549,599	414,421	135,178
Board of Elections			
Personal Services	277,615	268,006	9,609
Fringe Benefits	100,712	77,801	22,911
Materials and Supplies	23,424	18,011	5,413
Contractual Services	207,388	176,000	31,388
Capital Outlay	50,000	44,634	5,366
Total Board of Elections	659,139	584,452	74,687
Maintenance and Operation			
Personal Services	559,406	432,461	126,945
Fringe Benefits	167,705	140,221	27,484
Materials and Supplies	293,685	288,955	4,730
Contractual Services	2,058,823	1,501,805	557,018
Capital Outlay	70,000	67,671	2,329
Total Maintenance and Operation	3,149,619	2,431,113	718,506
Recorder			
Personal Services	172,823	172,813	10
Fringe Benefits	56,322	53,637	2,685
Materials and Supplies	15,312	7,025	8,287
Contractual Services	17,345	10,115	7,230
Total Recorder	\$ 261,802	\$ 243,590	\$ 18,212

(Continued)

Fairfield County, Ohio

GENERAL FUND

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Resources			
Personal Services	\$ 39,000	\$ 37,788	\$ 1,212
Fringe Benefits	11,078	4,230	6,848
Total Human Resources	<u>50,078</u>	<u>42,018</u>	<u>8,060</u>
Budget Commission			
Contractual Services	4,500	-	4,500
Insurance on Property and Persons			
Contractual Services	310,763	310,763	-
Taxes			
Contractual Services	50,000	43,861	6,139
Total General Government - Legislative and Executive	<u>9,083,244</u>	<u>7,845,613</u>	<u>1,237,631</u>
General Government - Judicial			
Domestic Relations			
Personal Services	290,480	282,741	7,739
Fringe Benefits	74,350	67,002	7,348
Materials and Supplies	4,000	3,408	592
Contractual Services	11,990	5,339	6,651
Capital Outlay	6,650	6,497	153
Total Domestic Relations	<u>387,470</u>	<u>364,987</u>	<u>22,483</u>
Court of Appeals			
Capital Outlay	7,918	7,918	-
Common Pleas Probation			
Personal Services	127,576	127,483	93
Fringe Benefits	42,036	36,442	5,594
Contractual Services	6,240	6,240	-
Total Common Pleas Probation.....	<u>175,852</u>	<u>170,165</u>	<u>5,687</u>
Common Pleas Court			
Personal Services	315,556	308,699	6,857
Fringe Benefits	92,522	86,057	6,465
Materials and Supplies	12,636	12,475	161
Contractual Services	69,437	48,963	20,474
Capital Outlay	27,332	25,902	1,430
Total Common Pleas Court	<u>517,483</u>	<u>482,096</u>	<u>35,387</u>
Jury Commission			
Personal Services	1,485	1,483	2
Fringe Benefits	276	192	84
Materials and Supplies	1,850	1,844	6
Total Jury Commission	<u>3,611</u>	<u>3,519</u>	<u>92</u>
Juvenile Court			
Contractual Services	\$ 460,033	\$ 426,846	\$ 33,187

(Continued)

Fairfield County, Ohio

GENERAL FUND

(Continued)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court			
Personal Services	\$ 175,560	\$ 172,298	\$ 3,262
Fringe Benefits	58,963	54,747	4,216
Materials and Supplies	5,000	4,116	884
Contractual Services	16,081	8,818	7,263
Capital Outlay	6,000	1,269	4,731
Total Probate Court	261,604	241,248	20,356
Clerk of Courts			
Personal Services	307,872	304,083	3,789
Fringe Benefits	118,202	88,896	29,306
Materials and Supplies	29,810	22,233	7,577
Contractual Services	80,431	70,917	9,514
Capital Outlay	45,806	42,089	3,717
Total Clerk of Courts	582,121	528,218	53,903
Municipal Court			
Personal Services	186,208	171,262	14,946
Fringe Benefits	48,734	38,281	10,453
Contractual Services	35,093	26,746	8,347
Total Municipal Court	270,035	236,289	33,746
Law Library			
Contractual Services	75,000	54,683	20,317
Public Defender			
Contractual Services	700,000	690,509	9,491
Total General Government - Judicial	3,441,127	3,206,478	234,649
Public Safety			
Probation Department			
Personal Services	386,081	377,585	8,496
Fringe Benefits	102,587	87,157	15,430
Materials and Supplies	24,500	24,191	309
Contractual Services	265,934	255,771	10,163
Capital Outlay	29,572	29,447	125
Other	3,000	3,000	-
Total Probation Department	811,674	777,151	34,523
Coroner			
Personal Services	58,069	56,634	1,435
Fringe Benefits	9,287	8,096	1,191
Materials and Supplies	1,572	1,176	396
Contractual Services	75,736	63,032	12,704
Capital Outlay	5,350	4,621	729
Total Coroner	\$ 150,014	\$ 133,559	\$ 16,455

(Continued)

Fairfield County, Ohio

GENERAL FUND

(Continued)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff			
Personal Services	\$ 3,173,141	\$ 3,137,760	\$ 35,381
Fringe Benefits	873,141	831,308	41,833
Materials and Supplies	285,787	284,974	813
Contractual Services	288,158	287,644	514
Capital Outlay	225,381	221,497	3,884
Other	28,497	28,497	-
Total Sheriff	4,874,105	4,791,680	82,425
Minimum Security Jail			
Personal Services	553,778	544,481	9,297
Fringe Benefits	193,367	187,547	5,820
Materials and Supplies	68,966	67,950	1,016
Contractual Services	38,113	34,627	3,486
Capital Outlay	66,447	66,401	46
Total Minimum Security Jail	920,671	901,006	19,665
911 Emergency			
Personal Services	307,044	301,916	5,128
Fringe Benefits	77,548	73,842	3,706
Materials and Supplies	6,112	6,053	59
Contractual Services	32,780	32,706	74
Capital Outlay	109,468	14,024	95,444
Total 911 Emergency	532,952	428,541	104,411
Total Public Safety	7,289,416	7,031,937	257,479
Health			
Agriculture			
Contractual Services	374,751	371,883	2,868
General Hospital and Care			
Fringe Benefits	2,250	-	2,250
Contractual Services	79,000	63,239	15,761
Total General Hospital and Care	81,250	63,239	18,011
TB Clinics			
Contractual Services	2,800	2,096	704
Regular and Vital Statistics			
Contractual Services	3,500	2,297	1,203
Crippled Children			
Contractual Services	173,524	173,524	-
Total Health	635,825	613,039	22,786
Human Services			
Veterans Service Commission			
Personal Services	85,710	83,258	2,452
Fringe Benefits	21,177	20,844	333
Materials and Supplies	19,190	18,829	361
Contractual Services	113,818	69,267	44,551
Capital Outlay	4,000	3,209	791
Total Veterans Service Commission	\$ 243,895	\$ 195,407	\$ 48,488

(Continued)

Fairfield County, Ohio

GENERAL FUND

(Continued)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Visitation Center			
Personal Services	\$ 7,276	\$ 2,856	\$ 4,420
Fringe Benefits	2,892	41	2,851
Total Visitation Center	<u>10,168</u>	<u>2,897</u>	<u>7,271</u>
Total Human Services	<u>254,063</u>	<u>198,304</u>	<u>55,759</u>
Transportation			
Airport			
Fringe Benefits	19	19	-
Materials and Supplies	1,000	475	525
Contractual Services	186,465	141,536	44,929
Capital Outlay	36,000	34,000	2,000
Total Transportation	<u>223,484</u>	<u>176,030</u>	<u>47,454</u>
Other			
Commissioners Share-Costs			
Contractual Services	684,290	684,290	-
Unanticipated Emergency:			
Other	558,213	-	558,213
Miscellaneous			
Other	413,700	140,507	273,193
Total Other	<u>1,656,203</u>	<u>824,797</u>	<u>831,406</u>
Total Expenditures	<u>22,583,362</u>	<u>19,896,198</u>	<u>2,687,164</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,877,607)</u>	<u>4,168,593</u>	<u>9,046,200</u>
OTHER FINANCING SOURCES (USES)			
Sale of Fixed Assets.....	100	14,979	14,879
Advances In.....	-	452,661	452,661
Advances Out.....	-	(472,982)	(472,982)
Operating Transfers In.....	-	350,000	350,000
Operating Transfers Out.....	(4,458,962)	(4,458,962)	-
Total Other Financing Sources (Uses).....	<u>(4,458,862)</u>	<u>(4,114,304)</u>	<u>344,558</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,336,469)	54,289	9,390,758
Fund Balance - Beginning of Year	8,280,830	8,280,830	-
Prior Year Encumbrances Appropriated.....	1,630,760	1,630,760	-
Fund Balance - End of Year	<u>\$ 575,121</u>	<u>\$ 9,965,879</u>	<u>\$ 9,390,758</u>

Special Revenue Funds

The special revenue funds account for those financial resources that are restricted by legal, regulatory, or administrative action to finance particular functions or activities of the County.

The following are included in special revenue funds:

Dog and Kennel Fund	To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and collections of fines.
Child Support Enforcement Agency Fund	To account for state, federal, and local revenue used to administer the County Bureau of Support.
Community Services Fund	To account for various federal and state grants, as well as transfers from the General Fund, to provide public assistance to general relief recipients and to pay their providers of medical assistance; to provide certain public social services.
Computerized Legal Research Fund	To account for fees used to make available computerized legal research services.
Real Estate Assessment Fund	To account for state-mandated countywide real estate reappraisals that are funded by charges to the political subdivisions located within the County.
Treasurer's Prepayment Fund	To account for 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. State law restricts expenditures in this fund to county road and bridge repair and improvement programs.
Road and Bridge Fund	To account for revenues received from fines from the Lancaster, Ohio Municipal Court for weight limit violations. Expenditures administer 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 in alcohol-related cases; used for education of the community and for the purchase of law enforcement equipment.
Ditch Maintenance Fund	To account for revenue used to build irrigation ditches and to maintain existing ditches within the County.
Mental Retardation Fund	To account for the operation of a school and to provide assistance to a workshop for the mentally retarded and developmentally disabled. A countywide property tax levy, along with federal and state grants, provides the revenues for this fund.

(Continued)

Special Revenue Funds (continued)

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 the proceeds of a countywide property tax levy, along with federal and state grants, that are expended primarily to pay the costs of contracts with local mental health agencies providing services to the public.
Commissary Fund	To account for revenue generated through the Sheriff's office from commissary sales.
Children Services Fund	To account for monies received from federal and state grants, support collections, the Veterans' Administration, and the Social Security Administration. The fund makes expenditures to support foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.
Indigent Guardianship Fund	To account for probate fees used for court-appointed guardians for indigents.
Emergency Management Fund	To account for a grant used for maintaining an emergency 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; used to computerize the court system.
Certificate of Title Administration Fund	To account for fees collected; used by Clerk of Courts for costs incurred in processing titles.
County Recorder Equipment Fund	To account for fees collected from each deed and/or instrument filed in the Recorder's Office. The County Recorder uses these fees to acquire and maintain equipment and to purchase contractual services.
Parent Education Fund	To account for fees collected by the Clerk of Courts; used to provide parent education seminars for persons seeking divorce, dissolution, or legal separation when minor children are involved.

(Continued)

Special Revenue Funds (continued)

Indigent Children Drivers Fund	To account for driver's license reinstatement fees; used to provide alcohol and drug treatment for indigent drivers.
Environmental Affairs Grant Fund	To account for grant monies received from the Ohio Department of Natural Resources and the Coshocton-Fairfield-Licking-Perry Solid Waste District; used to fund the costs of the Environmental Affairs Office and approved special projects.
Adult Community Based Corrections Fund	To account for a state grant funding an adult community-based corrections program.
Bridges, Culverts, and County Road Levy Fund	To account for a half-mill levy for the maintenance and construction of county bridges, culverts, and roads.
County Probation Services Community Based Corrections Fund	To account for fees used in the operation for a community-based corrections program.
Community Corrections Fund	To account for a grant from the Ohio Department of Rehabilitation and Corrections; used for a jail reduction program and is associated with the Lancaster Municipal Court.
Litter Enforcement Fund	To account for a state grant to enforce litter laws and to educate citizens.
Ohio Seat Belt Fund	To account for fine monies collected; used to educate the public about using seat belts.
Alternative School Grant Fund	To account for a grant donation from the Fairfield Foundation and for court-assessed fees; used for the operations of the Fairfield County Alternative School.
Economic Development Assistance Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program.
Community Development Block Grant Fund	To account for revenue from the federal government; used to fund a revolving loan program and improvement of targeted areas within the County.
Cops in Shops Program Fund	To account for a federal grant; used in a Sheriff's law enforcement program designed to reduce shoplifting.
Drug Abuse Resistance Education Fund	To account for donations and state grants; used in a Sheriff's office educational program encouraging children to resist drug abuse.

(Continued)

Special Revenue Funds (continued)

Select Traffic Enforcement Program Fund	To account for a federal grant, passed through the Ohio Department of Public Safety, providing additional law enforcement services during holiday and other heavy traffic periods.
Highway Safety Program Fund	To account for a federal grant, passed through the Ohio Department of Public Safety, surveying guardrail inventories and studying highway safety issues.
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 for a federal grant used for operating a Drug Court.
Dispute Resolution and Mediation Fund	To account for a federal grant and local matching funds; used for the purchase of equipment and payment of salaries.
Reese-Peters Home Lodge Tax Fund	To account for a 1.5 percent lodging excise tax; used to renovate a County-owned home that will be used as a cultural arts facility.
Local Law Enforcement Grant Fund	To account for a federal grant and local matching funds; used for the purchase of equipment and payment of salaries.
Cops Universal Hiring Fund	To account for a federal grant and County matching funds; used for a program designed to improve law enforcement visibility and services.
Accountability Grant Fund	To account for a federal grant and local matching funds; used for the salary and benefits of a Juvenile Court Counselor.
Sanction Costs Reimbursements Fund	To account for inmate reimbursements to the County, authorized by the Board of County Commissioners. Inmates pay for the costs of their confinement if offenses are greater than minor misdemeanors. A hearing is held to determine the inmate's ability to pay.
Juvenile Recovery Fund	To account for collection of various fees and costs associated with Juvenile Court activities not specific to the Drug Court or the Alternative School.

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund
ASSETS				
Cash and Cash Equivalents.....	\$ 174,231	\$ 148,746	\$ 999,199	\$ 64,910
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Property and Other Taxes	-	-	-	-
Accounts	-	102	6,371	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Intergovernmental	-	39,494	322,011	-
Due from Other Funds.....	-	21,424	-	341
Materials and Supplies Inventory.....	1,360	-	-	-
Prepaid Items.....	2,838	24,178	84,490	-
Total Assets.....	<u>\$ 178,429</u>	<u>\$ 233,944</u>	<u>\$ 1,412,071</u>	<u>\$ 65,251</u>
LIABILITIES				
Accounts Payable.....	\$ 764	\$ 5,078	\$ 586,517	\$ -
Contracts Payable.....	-	-	-	-
Accrued Wages and Benefits.....	12,693	49,708	149,405	-
Compensated Absences Payable.....	4,995	8,815	16,661	-
Retainage Payable.....	-	-	-	-
Due to Other Funds.....	-	29,433	19,451	-
Interfund Payable.....	-	-	-	-
Intergovernmental Payable.....	5,486	18,024	107,522	-
Deferred Revenue.....	-	-	-	-
Total Liabilities.....	<u>23,938</u>	<u>111,058</u>	<u>879,556</u>	<u>-</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	4,976	33,393	141,127	-
Reserved for Inventory	1,360	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	148,155	89,493	391,388	65,251
Total Fund Equity.....	<u>154,491</u>	<u>122,886</u>	<u>532,515</u>	<u>65,251</u>
Total Liabilities and Fund Equity.....	<u>\$ 178,429</u>	<u>\$ 233,944</u>	<u>\$ 1,412,071</u>	<u>\$ 65,251</u>

Real Estate Assessment Fund	Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund
\$ 1,029,775	\$ 9,707	\$ 3,062,788	\$ 12,077	\$ 990,584	\$ 14,209
-	-	-	-	-	-
-	-	-	-	-	-
-	-	63,125	-	-	-
-	-	421	-	-	-
-	83	-	-	-	-
-	-	-	-	-	-
-	-	216,091	1,650	65,277	110
-	439	3,606	-	-	-
-	-	361,548	-	-	-
3,710	-	32,518	560	8,302	-
<u>\$ 1,033,485</u>	<u>\$ 10,229</u>	<u>\$ 3,740,097</u>	<u>\$ 14,287</u>	<u>\$ 1,064,163</u>	<u>\$ 14,319</u>
\$ 3,218	\$ -	\$ 102,966	\$ -	\$ -	\$ -
29,529	-	70,487	-	-	-
11,795	181	70,834	1,365	22,586	-
576	-	4,552	-	2,869	-
-	-	14,713	-	-	-
-	-	102	-	-	-
-	-	-	-	-	-
3,696	-	24,699	497	7,636	-
-	-	3,606	-	-	-
<u>48,814</u>	<u>181</u>	<u>291,959</u>	<u>1,862</u>	<u>33,091</u>	<u>-</u>
225,564	-	476,063	-	2,530	-
-	-	361,548	-	-	-
-	-	-	-	-	-
<u>759,107</u>	<u>10,048</u>	<u>2,610,527</u>	<u>12,425</u>	<u>1,028,542</u>	<u>14,319</u>
<u>984,671</u>	<u>10,048</u>	<u>3,448,138</u>	<u>12,425</u>	<u>1,031,072</u>	<u>14,319</u>
<u>\$ 1,033,485</u>	<u>\$ 10,229</u>	<u>\$ 3,740,097</u>	<u>\$ 14,287</u>	<u>\$ 1,064,163</u>	<u>\$ 14,319</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Ditch Maintenance Fund	Mental Retardation Fund	Delinquent Real Estate Collection Fund	Mental Health and Recovery Services Board Fund
ASSETS				
Cash and Cash Equivalents.....	\$ 246,045	\$ 3,409,847	\$ 278,320	\$ 1,496,369
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Property and Other Taxes	-	-	-	-
Accounts	-	15,021	-	22,081
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Intergovernmental	-	202,176	-	405,848
Due from Other Funds.....	78,855	4,621,604	-	544,267
Materials and Supplies Inventory.....	-	13,190	-	-
Prepaid Items.....	-	30,890	1,769	32,504
Total Assets.....	<u>\$ 324,900</u>	<u>\$ 8,292,728</u>	<u>\$ 280,089</u>	<u>\$ 2,501,069</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ 78,642	\$ 2,021	\$ 98,482
Contracts Payable.....	-	1,237	-	124,903
Accrued Wages and Benefits.....	-	139,027	1,625	13,615
Compensated Absences Payable.....	-	12,303	-	883
Retainage Payable.....	-	-	-	-
Due to Other Funds.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Intergovernmental Payable.....	-	79,111	1,016	12,289
Deferred Revenue.....	78,855	4,292,557	-	467,556
Total Liabilities.....	<u>78,855</u>	<u>4,602,877</u>	<u>4,662</u>	<u>717,728</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	-	316,862	15,693	-
Reserved for Inventory	-	13,190	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	246,045	3,359,799	259,734	1,783,341
Total Fund Equity.....	<u>246,045</u>	<u>3,689,851</u>	<u>275,427</u>	<u>1,783,341</u>
Total Liabilities and Fund Equity.....	<u>\$ 324,900</u>	<u>\$ 8,292,728</u>	<u>\$ 280,089</u>	<u>\$ 2,501,069</u>

(Continued)

Exhibit C-1

<u>Commissary Fund</u>	<u>Children Services Fund</u>	<u>Indigent Guardianship Fund</u>	<u>Emergency Management Fund</u>	<u>Emergency Planning Fund</u>	<u>Marriage License Fund</u>
\$ 6,924	\$ 257,752	\$ 8,742	\$ 63,910	\$ 13,238	\$ 21,492
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	229,458	-	11,962	6,036	-
-	16,634	-	-	-	-
-	-	-	-	-	-
-	35	-	710	-	-
<u>\$ 6,924</u>	<u>\$ 503,879</u>	<u>\$ 8,742</u>	<u>\$ 76,582</u>	<u>\$ 19,274</u>	<u>\$ 21,492</u>
\$ 5,732	\$ 162,389	\$ -	\$ 15,331	\$ -	\$ 19,006
-	1,360	-	-	-	-
-	-	-	756	132	-
-	-	-	-	-	-
-	1,472	-	-	-	-
-	-	-	-	-	-
-	-	-	164	55	-
-	-	-	-	-	-
<u>5,732</u>	<u>165,221</u>	<u>-</u>	<u>16,251</u>	<u>187</u>	<u>19,006</u>
176	12,088	-	24,555	751	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,016</u>	<u>326,570</u>	<u>8,742</u>	<u>35,776</u>	<u>18,336</u>	<u>2,486</u>
<u>1,192</u>	<u>338,658</u>	<u>8,742</u>	<u>60,331</u>	<u>19,087</u>	<u>2,486</u>
<u>\$ 6,924</u>	<u>\$ 503,879</u>	<u>\$ 8,742</u>	<u>\$ 76,582</u>	<u>\$ 19,274</u>	<u>\$ 21,492</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Bateson Beach Fund	Computer Fund	Certificate of Title Administration Fund	County Recorder Equipment Fund
ASSETS				
Cash and Cash Equivalents.....	\$ 299	\$ 219,246	\$ 931,285	\$ 311,625
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Property and Other Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Intergovernmental	-	-	-	-
Due from Other Funds.....	8,772	1,157	-	9,616
Materials and Supplies Inventory.....	-	-	-	-
Prepaid Items.....	-	-	4,252	-
Total Assets.....	<u>\$ 9,071</u>	<u>\$ 220,403</u>	<u>\$ 935,537</u>	<u>\$ 321,241</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ -	\$ -	\$ 13,487
Contracts Payable.....	-	-	-	-
Accrued Wages and Benefits.....	-	-	9,202	-
Compensated Absences Payable.....	-	-	1,487	-
Retainage Payable.....	-	-	-	-
Due to Other Funds.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Intergovernmental Payable.....	-	-	3,206	-
Deferred Revenue.....	8,772	-	-	-
Total Liabilities.....	<u>8,772</u>	<u>-</u>	<u>13,895</u>	<u>13,487</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	-	10,524	300	712
Reserved for Inventory	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	299	209,879	921,342	307,042
Total Fund Equity.....	<u>299</u>	<u>220,403</u>	<u>921,642</u>	<u>307,754</u>
Total Liabilities and Fund Equity.....	<u>\$ 9,071</u>	<u>\$ 220,403</u>	<u>\$ 935,537</u>	<u>\$ 321,241</u>

(Continued)

Exhibit C-1

<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>	<u>Environmental Affairs Grant Fund</u>	<u>Adult Com- munity Based Corrections Fund</u>	<u>Bridges, Culverts, and County Road Levy Fund</u>	<u>County Probation Services Com- munity Based Corrections Fund</u>
\$ 19,693	\$ 1,025	\$ 275,559	\$ 81,763	\$ 756,431	\$ 75,243
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	9,941	40,675	-	-
-	-	-	-	996,224	-
-	-	-	-	-	-
-	-	-	577	-	960
<u>\$ 19,693</u>	<u>\$ 1,025</u>	<u>\$ 285,500</u>	<u>\$ 123,015</u>	<u>\$ 1,752,655</u>	<u>\$ 76,203</u>
\$ -	\$ -	\$ -	\$ -	\$ 24,027	\$ 1,218
-	-	-	-	-	-
-	-	-	4,798	-	-
-	-	-	140	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,415	-	-
-	-	-	-	945,084	-
-	-	-	6,353	969,111	1,218
220	-	-	106	362,352	3,131
-	-	-	-	-	-
-	-	-	-	-	-
<u>19,473</u>	<u>1,025</u>	<u>285,500</u>	<u>116,556</u>	<u>421,192</u>	<u>71,854</u>
<u>19,693</u>	<u>1,025</u>	<u>285,500</u>	<u>116,662</u>	<u>783,544</u>	<u>74,985</u>
<u>\$ 19,693</u>	<u>\$ 1,025</u>	<u>\$ 285,500</u>	<u>\$ 123,015</u>	<u>\$ 1,752,655</u>	<u>\$ 76,203</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Community Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Alternative School Grant Fund
ASSETS				
Cash and Cash Equivalents.....	\$ -	\$ 14,186	\$ 3,142	\$ 53,276
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	20,748	-	-	-
Receivables:				
Property and Other Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Intergovernmental	18,663	-	-	-
Due from Other Funds.....	-	-	-	4,562
Materials and Supplies Inventory.....	-	-	-	-
Prepaid Items.....	-	-	-	-
Total Assets.....	<u>\$ 39,411</u>	<u>\$ 14,186</u>	<u>\$ 3,142</u>	<u>\$ 57,838</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ -	\$ -	\$ 2,186
Contracts Payable.....	-	-	-	-
Accrued Wages and Benefits.....	-	1,123	-	-
Compensated Absences Payable.....	-	-	-	-
Retainage Payable.....	-	-	-	-
Due to Other Funds.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Intergovernmental Payable.....	-	412	-	1,191
Deferred Revenue.....	-	-	-	-
Total Liabilities.....	<u>-</u>	<u>1,535</u>	<u>-</u>	<u>3,377</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	-	400	-	577
Reserved for Inventory	-	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	39,411	12,251	3,142	53,884
Total Fund Equity.....	<u>39,411</u>	<u>12,651</u>	<u>3,142</u>	<u>54,461</u>
Total Liabilities and Fund Equity.....	<u>\$ 39,411</u>	<u>\$ 14,186</u>	<u>\$ 3,142</u>	<u>\$ 57,838</u>

(Continued)

Exhibit C-1

Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Cops In Shops Program Fund	Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund
\$ -	\$ 279,392	\$ 15	\$ 5	\$ 1,878	\$ 34
147,225	113,507	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,587	393	-	-	-	-
471,393	154,644	-	-	-	-
-	-	-	23,462	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 620,205</u>	<u>\$ 547,936</u>	<u>\$ 15</u>	<u>\$ 23,467</u>	<u>\$ 1,878</u>	<u>\$ 34</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	279,000	-	-	-	-
-	-	-	537	-	-
-	-	-	-	-	-
<u>-</u>	<u>279,000</u>	<u>-</u>	<u>537</u>	<u>-</u>	<u>-</u>
-	71,100	-	-	-	-
-	-	-	-	-	-
471,393	154,644	-	-	-	-
<u>148,812</u>	<u>43,192</u>	<u>15</u>	<u>22,930</u>	<u>1,878</u>	<u>34</u>
<u>620,205</u>	<u>268,936</u>	<u>15</u>	<u>22,930</u>	<u>1,878</u>	<u>34</u>
<u>\$ 620,205</u>	<u>\$ 547,936</u>	<u>\$ 15</u>	<u>\$ 23,467</u>	<u>\$ 1,878</u>	<u>\$ 34</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Victims of Crime Fund	Drug Court Program Fund	Dispute Resolution and Mediation Fund	Reese- Peters Home Lodge Tax Fund
ASSETS				
Cash and Cash Equivalents.....	\$ 45,106	\$ 8,988	\$ 38,343	\$ 66,560
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-
Receivables:				
Property and Other Taxes	-	-	-	25,052
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Loans	-	-	-	-
Intergovernmental	12,442	-	-	-
Due from Other Funds.....	-	-	-	-
Materials and Supplies Inventory.....	1,274	-	-	-
Prepaid Items.....	300	-	-	-
Total Assets.....	<u>\$ 59,122</u>	<u>\$ 8,988</u>	<u>\$ 38,343</u>	<u>\$ 91,612</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -
Contracts Payable.....	-	-	-	-
Accrued Wages and Benefits.....	2,861	-	425	-
Compensated Absences Payable.....	902	-	-	-
Retainage Payable.....	-	-	-	-
Due to Other Funds.....	-	-	-	-
Interfund Payable.....	-	-	-	-
Intergovernmental Payable.....	1,016	-	61	-
Deferred Revenue.....	-	-	-	-
Total Liabilities.....	<u>4,779</u>	<u>-</u>	<u>486</u>	<u>-</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	-	-	-	-
Reserved for Inventory	1,274	-	-	-
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	53,069	8,988	37,857	91,612
Total Fund Equity.....	<u>54,343</u>	<u>8,988</u>	<u>37,857</u>	<u>91,612</u>
Total Liabilities and Fund Equity.....	<u>\$ 59,122</u>	<u>\$ 8,988</u>	<u>\$ 38,343</u>	<u>\$ 91,612</u>

(Continued)

Exhibit C-1

Local Law Enforcement Grant Fund	Cops Universal Hiring Fund	Account- ability Grant Fund	Sanction Costs Reimbursements Fund	Juvenile Recovery Fund	Totals
\$ 45,418	\$ 55,488	\$ 12,957	\$ 17,718	\$ 78,873	\$ 15,702,413
-	-	-	-	-	260,732
-	-	-	-	-	20,748
-	-	-	-	-	88,177
-	-	-	-	-	43,996
-	-	-	-	-	2,063
-	-	-	-	-	626,037
41,970	21,007	-	-	-	1,668,273
-	-	-	-	-	6,307,501
-	-	-	-	-	377,372
-	1,120	559	-	-	230,272
<u>\$ 87,388</u>	<u>\$ 77,615</u>	<u>\$ 13,516</u>	<u>\$ 17,718</u>	<u>\$ 78,873</u>	<u>\$ 25,327,584</u>
\$ -	\$ -	\$ 1,176	\$ -	\$ -	\$ 1,122,240
-	-	-	-	-	227,516
-	3,941	1,188	-	-	497,260
-	-	-	-	-	54,183
-	-	-	-	-	14,713
-	-	-	-	-	50,458
-	-	-	-	-	279,000
-	1,229	339	-	-	269,601
-	-	-	-	-	5,796,430
-	5,170	2,703	-	-	8,311,401
-	-	3,852	-	45	1,707,097
-	-	-	-	-	377,372
-	-	-	-	-	626,037
<u>87,388</u>	<u>72,445</u>	<u>6,961</u>	<u>17,718</u>	<u>78,828</u>	<u>14,305,677</u>
<u>87,388</u>	<u>72,445</u>	<u>10,813</u>	<u>17,718</u>	<u>78,873</u>	<u>17,016,183</u>
<u>\$ 87,388</u>	<u>\$ 77,615</u>	<u>\$ 13,516</u>	<u>\$ 17,718</u>	<u>\$ 78,873</u>	<u>\$ 25,327,584</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	11,343	260,020	21,711	12,806
Licenses and Permits.....	189,579	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	13,811	-	-	-
Intergovernmental.....	-	1,833,982	6,868,180	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	419	6,789	264,984	-
Total Revenues.....	<u>215,152</u>	<u>2,100,791</u>	<u>7,154,875</u>	<u>12,806</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	242,287	-	-	-
Human Services	-	2,094,319	9,758,336	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	8,716	-	456,648	10,326
Debt Service:				
Principal Retirement	-	-	58,971	-
Interest and Fiscal Charges	-	-	26,968	-
Total Expenditures.....	<u>251,003</u>	<u>2,094,319</u>	<u>10,300,923</u>	<u>10,326</u>
Excess of Revenues Over (Under) Expenditures	<u>(35,851)</u>	<u>6,472</u>	<u>(3,146,048)</u>	<u>2,480</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	417,717	-
Operating Transfers In.....	-	250,000	2,916,112	-
Operating Transfers Out.....	-	(150,000)	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>100,000</u>	<u>3,333,829</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(35,851)	106,472	187,781	2,480
Fund Balances (Deficit) - Beginning of Year.....	189,733	20,201	344,734	62,771
Increase (Decrease) in Reserve for Inventory.....	609	(3,787)	-	-
Fund Balances - End of Year.....	<u>\$ 154,491</u>	<u>\$ 122,886</u>	<u>\$ 532,515</u>	<u>\$ 65,251</u>

Real Estate Assessment Fund	Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
714,698	-	56,126	-	-	-
-	-	-	-	-	-
-	-	933,178	-	-	-
-	-	32,783	42,014	-	1,756
-	-	4,224,987	-	653,334	-
-	-	-	-	-	-
-	5,679	-	-	-	-
-	-	-	-	-	-
527	-	30,559	-	124	-
<u>715,225</u>	<u>5,679</u>	<u>5,277,633</u>	<u>42,014</u>	<u>653,458</u>	<u>1,756</u>
770,684	1,109	-	-	-	-
-	-	-	-	-	-
-	-	-	-	732,822	-
-	-	5,036,394	49,820	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,654	2,818	8,932	-	12,687	-
-	-	8,973	-	-	-
-	-	434	-	-	-
<u>787,338</u>	<u>3,927</u>	<u>5,054,733</u>	<u>49,820</u>	<u>745,509</u>	<u>-</u>
<u>(72,113)</u>	<u>1,752</u>	<u>222,900</u>	<u>(7,806)</u>	<u>(92,051)</u>	<u>1,756</u>
-	-	18,400	-	-	-
-	-	-	-	-	-
-	-	360,348	-	-	-
-	-	(37,924)	-	-	-
-	-	340,824	-	-	-
(72,113)	1,752	563,724	(7,806)	(92,051)	1,756
1,056,784	8,296	2,848,290	20,231	1,123,123	12,563
-	-	36,124	-	-	-
<u>\$ 984,671</u>	<u>\$ 10,048</u>	<u>\$ 3,448,138</u>	<u>\$ 12,425</u>	<u>\$ 1,031,072</u>	<u>\$ 14,319</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

	Ditch Maintenance Fund	Mental Retardation Fund	Delinquent Real Estate Collection Fund	Mental Health and Recovery Services Board Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ 3,990,851	\$ -	\$ 440,321
Charges for Services.....	-	190,137	138,794	131,265
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	2,700,852	-	4,575,283
Special Assessments.....	60,464	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	6,105	58	27,401
Total Revenues.....	<u>60,464</u>	<u>6,887,945</u>	<u>138,852</u>	<u>5,174,270</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	106,337	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	107	-	-	-
Health	-	5,383,170	-	4,762,506
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	-	213,578	8,626	13,071
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>107</u>	<u>5,596,748</u>	<u>114,963</u>	<u>4,775,577</u>
Excess of Revenues Over (Under) Expenditures	<u>60,357</u>	<u>1,291,197</u>	<u>23,889</u>	<u>398,693</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Operating Transfers In.....	-	-	-	18,200
Operating Transfers Out.....	-	(20,000)	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>18,200</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	60,357	1,271,197	23,889	416,893
Fund Balances (Deficit) - Beginning of Year.....	185,688	2,420,565	251,538	1,366,448
Increase (Decrease) in Reserve for Inventory.....	-	(1,911)	-	-
Fund Balances - End of Year.....	<u>\$ 246,045</u>	<u>\$ 3,689,851</u>	<u>\$ 275,427</u>	<u>\$ 1,783,341</u>

(Continued)

Exhibit C-2

<u>Commissary Fund</u>	<u>Children Services Fund</u>	<u>Indigent Guardianship Fund</u>	<u>Emergency Management Fund</u>	<u>Emergency Planning Fund</u>	<u>Marriage License Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54,062	126,988	18,682	-	5,250	-
-	-	-	-	-	36,635
-	-	-	-	-	-
-	1,325,247	-	78,961	31,137	-
-	-	-	-	-	-
-	-	-	-	8,595	-
-	3,828	-	24	1,366	-
<u>54,062</u>	<u>1,456,063</u>	<u>18,682</u>	<u>78,985</u>	<u>46,348</u>	<u>36,635</u>
-	-	-	-	-	-
-	-	17,941	-	-	-
59,189	-	-	40,501	30,872	-
-	-	-	-	-	-
-	1,396,069	-	-	-	36,636
-	-	-	-	-	-
12,995	-	-	17,988	16,794	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>72,184</u>	<u>1,396,069</u>	<u>17,941</u>	<u>58,489</u>	<u>47,666</u>	<u>36,636</u>
<u>(18,122)</u>	<u>59,994</u>	<u>741</u>	<u>20,496</u>	<u>(1,318)</u>	<u>(1)</u>
-	-	-	-	500	-
-	-	-	-	-	-
-	1,400,000	-	25,000	1,000	-
-	<u>(2,400,000)</u>	-	-	-	-
-	<u>(1,000,000)</u>	-	<u>25,000</u>	<u>1,500</u>	-
(18,122)	(940,006)	741	45,496	182	(1)
19,314	1,278,664	8,001	14,835	18,905	2,487
-	-	-	-	-	-
<u>\$ 1,192</u>	<u>\$ 338,658</u>	<u>\$ 8,742</u>	<u>\$ 60,331</u>	<u>\$ 19,087</u>	<u>\$ 2,486</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

	Bateson Beach Fund	Computer Fund	Certificate of Title Administration Fund	County Recorder Equipment Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	443,156	125,808
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	51,896	-	-
Intergovernmental.....	-	-	-	-
Special Assessments.....	553	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>553</u>	<u>51,896</u>	<u>443,156</u>	<u>125,808</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	105,151
Judicial	-	1,000	334,653	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	-	1,873	-	14,447
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>-</u>	<u>2,873</u>	<u>334,653</u>	<u>119,598</u>
Excess of Revenues Over (Under) Expenditures	<u>553</u>	<u>49,023</u>	<u>108,503</u>	<u>6,210</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Operating Transfers In.....	-	-	-	-
Operating Transfers Out.....	-	-	(250,000)	(100,000)
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>(100,000)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	553	49,023	(141,497)	(93,790)
Fund Balances (Deficit) - Beginning of Year.....	(254)	171,380	1,063,139	401,544
Increase (Decrease) in Reserve for Inventory.....	-	-	-	-
Fund Balances - End of Year.....	<u>\$ 299</u>	<u>\$ 220,403</u>	<u>\$ 921,642</u>	<u>\$ 307,754</u>

(Continued)

Exhibit C-2

<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>	<u>Environmental Affairs Grant Fund</u>	<u>Adult Com- munity Based Corrections Fund</u>	<u>Bridges, Culverts, and County Road Levy Fund</u>	<u>County Probation Services Com- munity Based Corrections Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ 842,175	\$ -
12,198	-	86	-	-	77,167
-	-	-	-	-	-
-	138	-	-	-	-
-	-	362,354	161,738	112,635	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	177	173	-	361
<u>12,198</u>	<u>138</u>	<u>362,617</u>	<u>161,911</u>	<u>954,810</u>	<u>77,528</u>
-	-	-	-	-	-
6,992	-	-	-	-	-
-	-	-	137,761	-	35,484
-	-	129,372	-	387,367	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	7,909
-	-	-	-	-	-
<u>6,992</u>	<u>-</u>	<u>129,372</u>	<u>137,761</u>	<u>387,367</u>	<u>43,393</u>
<u>5,206</u>	<u>138</u>	<u>233,245</u>	<u>24,150</u>	<u>567,443</u>	<u>34,135</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(411,365)	-
-	-	-	-	(411,365)	-
5,206	138	233,245	24,150	156,078	34,135
14,487	887	52,255	92,512	627,466	40,850
-	-	-	-	-	-
<u>\$ 19,693</u>	<u>\$ 1,025</u>	<u>\$ 285,500</u>	<u>\$ 116,662</u>	<u>\$ 783,544</u>	<u>\$ 74,985</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

	Community Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Alternative School Grant Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	-	87,871
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	2,018	-
Intergovernmental.....	74,231	42,907	-	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	13,281
Other.....	-	-	-	-
Total Revenues.....	<u>74,231</u>	<u>42,907</u>	<u>2,018</u>	<u>101,152</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	2,055	78,653
Public Works	-	-	-	-
Health	-	41,258	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	72,635	-	-	-
Capital Outlay.....	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>72,635</u>	<u>41,258</u>	<u>2,055</u>	<u>78,653</u>
Excess of Revenues Over (Under) Expenditures	<u>1,596</u>	<u>1,649</u>	<u>(37)</u>	<u>22,499</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Operating Transfers In.....	-	-	-	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,596	1,649	(37)	22,499
Fund Balances (Deficit) - Beginning of Year.....	37,815	11,002	3,179	31,962
Increase (Decrease) in Reserve for Inventory.....	-	-	-	-
Fund Balances - End of Year.....	<u>\$ 39,411</u>	<u>\$ 12,651</u>	<u>\$ 3,142</u>	<u>\$ 54,461</u>

(Continued)

Exhibit C-2

Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Cops In Shops Program Fund	Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	42,700	-	23,462	-	48,261
-	-	-	-	-	-
28,200	13,103	-	82	-	-
-	-	-	-	-	-
906	-	-	-	-	-
<u>29,106</u>	<u>55,803</u>	<u>-</u>	<u>23,544</u>	<u>-</u>	<u>48,261</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	46,421	-	-
-	-	-	-	-	48,227
-	-	-	-	-	-
-	-	-	-	-	-
733	129	-	-	-	-
-	100,044	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>733</u>	<u>100,173</u>	<u>-</u>	<u>46,421</u>	<u>-</u>	<u>48,227</u>
<u>28,373</u>	<u>(44,370)</u>	<u>-</u>	<u>(22,877)</u>	<u>-</u>	<u>34</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
28,373	(44,370)	-	(22,877)	-	34
591,832	313,306	15	45,807	1,878	-
-	-	-	-	-	-
<u>\$ 620,205</u>	<u>\$ 268,936</u>	<u>\$ 15</u>	<u>\$ 22,930</u>	<u>\$ 1,878</u>	<u>\$ 34</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

	Victims of Crime Fund	Drug Court Program Fund	Dispute Resolution and Mediation Fund	Reese- Peters Home Lodge Tax Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ 110,437
Charges for Services.....	-	13,056	18,225	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	66,786	-	-	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	49	-	-
Other.....	-	-	-	-
Total Revenues.....	<u>66,786</u>	<u>13,105</u>	<u>18,225</u>	<u>110,437</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	10,793	4,848	-
Public Safety	98,625	-	-	-
Public Works	-	-	-	173,949
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	419	392	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>99,044</u>	<u>11,185</u>	<u>4,848</u>	<u>173,949</u>
Excess of Revenues Over (Under) Expenditures	<u>(32,258)</u>	<u>1,920</u>	<u>13,377</u>	<u>(63,512)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Operating Transfers In.....	22,567	-	-	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>22,567</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,691)	1,920	13,377	(63,512)
Fund Balances (Deficit) - Beginning of Year.....	63,853	7,068	24,480	155,124
Increase (Decrease) in Reserve for Inventory.....	181	-	-	-
Fund Balances - End of Year.....	<u>\$ 54,343</u>	<u>\$ 8,988</u>	<u>\$ 37,857</u>	<u>\$ 91,612</u>

(Continued)

Exhibit C-2

Local Law Enforcement Grant Fund	Cops Universal Hiring Fund	Account- ability Grant Fund	Sanction Costs Reimbursements Fund	Juvenile Recovery Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,383,784
-	-	-	6,867	166,035	2,692,351
-	-	-	-	-	226,214
-	-	-	-	-	933,178
-	-	-	-	-	144,416
134,928	75,551	36,947	-	-	23,474,463
-	-	-	-	-	61,017
-	-	-	-	-	47,064
-	-	-	-	-	21,925
-	-	-	-	-	343,801
<u>134,928</u>	<u>75,551</u>	<u>36,947</u>	<u>6,867</u>	<u>166,035</u>	<u>33,328,213</u>
-	-	-	-	-	983,281
-	-	40,568	-	87,162	503,957
-	114,041	-	-	-	1,376,424
-	-	-	-	-	5,825,236
-	-	-	-	-	10,465,857
-	-	-	-	-	13,248,724
-	-	-	-	-	862
-	-	-	-	-	172,679
58,937	-	3,160	-	-	886,970
-	-	-	-	-	67,944
-	-	-	-	-	27,402
<u>58,937</u>	<u>114,041</u>	<u>43,728</u>	<u>-</u>	<u>87,162</u>	<u>33,559,336</u>
<u>75,991</u>	<u>(38,490)</u>	<u>(6,781)</u>	<u>6,867</u>	<u>78,873</u>	<u>(231,123)</u>
-	-	-	-	-	18,900
-	-	-	-	-	417,717
4,663	53,386	4,105	-	-	5,055,381
-	-	-	-	-	(3,369,289)
<u>4,663</u>	<u>53,386</u>	<u>4,105</u>	<u>-</u>	<u>-</u>	<u>2,122,709</u>
80,654	14,896	(2,676)	6,867	78,873	1,891,586
6,734	57,549	13,489	10,851	-	15,093,381
-	-	-	-	-	31,216
<u>\$ 87,388</u>	<u>\$ 72,445</u>	<u>\$ 10,813</u>	<u>\$ 17,718</u>	<u>\$ 78,873</u>	<u>\$ 17,016,183</u>

Fairfield County, Ohio

**DOG AND KENNEL FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 9,000	\$ 11,343	\$ 2,343
Licenses and Permits.....	200,000	189,579	(10,421)
Fines and Forfeitures.....	10,750	13,886	3,136
Other.....	200	419	219
Total Revenues.....	<u>219,950</u>	<u>215,227</u>	<u>(4,723)</u>
EXPENDITURES			
Current:			
Health			
Dog and Kennel			
Personal Services	155,500	145,916	9,584
Fringe Benefits	57,640	42,374	15,266
Materials and Supplies	29,439	25,326	4,113
Contractual Services	32,875	24,683	8,192
Capital Outlay	17,880	10,181	7,699
Total Expenditures.....	<u>293,334</u>	<u>248,480</u>	<u>44,854</u>
Excess of Revenues Under Expenditures.....	(73,384)	(33,253)	40,131
OTHER FINANCING SOURCES			
Operating Transfers In.....	43,000	-	(43,000)
Excess of Revenues and Other Financing Sources Under Expenditures	(30,384)	(33,253)	(2,869)
Fund Balance - Beginning of Year.....	187,650	187,650	-
Prior Year Encumbrances Appropriated.....	11,194	11,194	-
Fund Balance - End of Year.....	<u>\$ 168,460</u>	<u>\$ 165,591</u>	<u>\$ (2,869)</u>

Fairfield County, Ohio

**CHILD SUPPORT ENFORCEMENT AGENCY FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 261,004	\$ 257,509	\$ (3,495)
Intergovernmental.....	1,750,008	1,714,410	(35,598)
Other.....	-	5,380	5,380
Total Revenues.....	<u>2,011,012</u>	<u>1,977,299</u>	<u>(33,713)</u>
EXPENDITURES			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	1,363,700	1,339,862	23,838
Fringe Benefits	470,853	450,301	20,552
Materials and Supplies	3,382	3,204	178
Contractual Services	381,302	334,308	46,994
Other	469	149	320
Total Expenditures.....	<u>2,219,706</u>	<u>2,127,824</u>	<u>91,882</u>
Excess of Revenues Under Expenditures.....	<u>(208,694)</u>	<u>(150,525)</u>	<u>58,169</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	250,000	250,000	-
Operating Transfers Out.....	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Total Other Financing Sources (Uses).....	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(108,694)	(50,525)	58,169
Fund Balance - Beginning of Year.....	84,802	84,802	-
Prior Year Encumbrances Appropriated.....	<u>58,307</u>	<u>58,307</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 34,415</u>	<u>\$ 92,584</u>	<u>\$ 58,169</u>

Fairfield County, Ohio

COMMUNITY SERVICES FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 6,675,000	\$ 6,699,611	\$ 24,611
Other.....	227,000	264,494	37,494
Total Revenues.....	<u>6,902,000</u>	<u>6,964,105</u>	<u>62,105</u>
EXPENDITURES			
Current:			
Human Services			
Administration			
Personal Services	3,781,524	3,739,334	42,190
Fringe Benefits	1,201,430	1,120,212	81,218
Materials and Supplies	244,794	232,182	12,612
Contractual Services	4,531,250	4,493,920	37,330
Capital Outlay	52,650	47,375	5,275
Total Administration	<u>9,811,648</u>	<u>9,633,023</u>	<u>178,625</u>
Public Social Services			
Fringe Benefits	18,084	18,084	-
Materials and Supplies	1,000	621	379
Contractual Services	198,810	168,646	30,164
Total Public Social Services	<u>217,894</u>	<u>187,351</u>	<u>30,543</u>
Child Services			
Fringe Benefits	33,339	33,339	-
Materials and Supplies	2,275	834	1,441
Contractual Services	12,345	4,705	7,640
Capital Outlay	500	420	80
Total Child Services	<u>48,459</u>	<u>39,298</u>	<u>9,161</u>
Total Expenditures.....	<u>10,078,001</u>	<u>9,859,672</u>	<u>218,329</u>
Excess of Revenues Under Expenditures.....	(3,176,001)	(2,895,567)	280,434
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>2,916,037</u>	<u>2,916,112</u>	<u>75</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures			
	(259,964)	20,545	280,509
Fund Balance - Beginning of Year.....	300,806	300,806	-
Prior Year Encumbrances Appropriated.....	264,130	264,130	-
Fund Balance - End of Year.....	<u>\$ 304,972</u>	<u>\$ 585,481</u>	<u>\$ 280,509</u>

Fairfield County, Ohio

**COMPUTERIZED LEGAL RESEARCH FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 18,000	\$ 12,984	\$ (5,016)
EXPENDITURES			
Current:			
General Government - Judicial			
Computerized Legal Research			
Materials and Supplies	1,000	-	1,000
Contractual Services	12,000	-	12,000
Capital Outlay	18,100	10,326	7,774
Total Expenditures.....	31,100	10,326	20,774
Excess of Revenues Over (Under) Expenditures.....	(13,100)	2,658	15,758
Fund Balance - Beginning of Year.....	61,289	61,289	-
Fund Balance - End of Year.....	\$ 48,189	\$ 63,947	\$ 15,758

Fairfield County, Ohio

REAL ESTATE ASSESSMENT FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 665,300	\$ 714,698	\$ 49,398
Other.....	700	527	(173)
Total Revenues.....	<u>666,000</u>	<u>715,225</u>	<u>49,225</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	300,500	268,703	31,797
Fringe Benefits	124,260	65,640	58,620
Materials and Supplies	40,625	13,554	27,071
Contractual Services	758,715	644,201	114,514
Capital Outlay	20,000	16,654	3,346
Total Expenditures.....	<u>1,244,100</u>	<u>1,008,752</u>	<u>235,348</u>
Excess of Revenues Under Expenditures.....	(578,100)	(293,527)	284,573
Fund Balance - Beginning of Year.....	487,469	487,469	-
Prior Year Encumbrances Appropriated.....	578,240	578,240	-
Fund Balance - End of Year.....	<u>\$ 487,609</u>	<u>\$ 772,182</u>	<u>\$ 284,573</u>

Fairfield County, Ohio

TREASURER'S PREPAYMENT FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-8

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 2,500	\$ 5,566	\$ 3,066
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Treasurer's Prepayment			
Materials and Supplies	500	491	9
Contractual Services	500	437	63
Capital Outlay	4,000	2,818	1,182
Total Expenditures.....	5,000	3,746	1,254
Excess of Revenues Over (Under) Expenditures.....	(2,500)	1,820	4,320
Fund Balance - Beginning of Year.....	7,887	7,887	-
Fund Balance - End of Year.....	\$ 5,387	\$ 9,707	\$ 4,320

Fairfield County, Ohio

MOTOR VEHICLE FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 2,500	\$ 56,515	\$ 54,015
Permissive Motor Vehicle License Tax.....	870,000	935,154	65,154
Fines and Forfeitures.....	40,000	33,203	(6,797)
Intergovernmental.....	4,100,000	4,227,703	127,703
Other.....	8,000	30,463	22,463
Total Revenues.....	5,020,500	5,283,038	262,538
EXPENDITURES			
Current:			
Public Works			
Engineer			
Personal Services	568,770	491,477	77,293
Fringe Benefits	182,962	134,201	48,761
Materials and Supplies	7,000	3,859	3,141
Contractual Services	68,900	48,100	20,800
Capital Outlay	35,080	19,277	15,803
Total Engineer	862,712	696,914	165,798
Safety and Health			
Materials and Supplies	1,680	269	1,411
Contractual Services	7,250	2,306	4,944
Capital Outlay	5,440	1,810	3,630
Total Safety and Health	14,370	4,385	9,985
Road			
Personal Services	1,423,500	1,028,227	395,273
Fringe Benefits	527,536	382,971	144,565
Materials and Supplies	710,800	644,816	65,984
Contractual Services	717,677	546,870	170,807
Capital Outlay	1,533,579	1,478,720	54,859
Total Road	4,913,092	4,081,604	831,488
Bridge			
Personal Services	161,707	82,438	79,269
Fringe Benefits	49,861	31,046	18,815
Materials and Supplies	75,000	39,604	35,396
Contractual Services	613,685	605,059	8,626
Capital Outlay	57,500	55,400	2,100
Total Bridge	957,753	813,547	144,206
Total Expenditures.....	6,747,927	5,596,450	1,151,477
Excess of Revenues Under Expenditures.....	\$ (1,727,427)	\$ (313,412)	\$ 1,414,015

(Continued)

Fairfield County, Ohio

MOTOR VEHICLE FUND — SPECIAL REVENUE FUND (Continued)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)			
Sale of Fixed Assets.....	\$ -	\$ 18,400	\$ 18,400
Advances In.....	-	69,465	69,465
Advances Out.....	(48,261)	(48,261)	-
Operating Transfers In.....	360,348	360,348	-
Operating Transfers Out.....	(37,924)	(37,924)	-
Total Other Financing Sources (Uses).....	<u>274,163</u>	<u>362,028</u>	<u>87,865</u>
Excess of Revenues and Other Financing Sources			
Over (Under) Expenditures and Other Financing Uses	(1,453,264)	48,616	1,501,880
Fund Balance - Beginning of Year.....	1,848,719	1,848,719	-
Prior Year Encumbrances Appropriated.....	<u>537,846</u>	<u>537,846</u>	-
Fund Balance - End of Year.....	<u>\$ 933,301</u>	<u>\$ 2,435,181</u>	<u>\$ 1,501,880</u>

Fairfield County, Ohio

ROAD AND BRIDGE FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 50,000	\$ 45,371	\$ (4,629)
EXPENDITURES			
Current:			
Public Works			
Road and Bridge			
Personal Services	37,790	37,243	547
Fringe Benefits	13,944	12,266	1,678
Total Expenditures.....	51,734	49,509	2,225
Excess of Revenues Under Expenditures.....	(1,734)	(4,138)	(2,404)
Fund Balance - Beginning of Year.....	16,215	16,215	-
Fund Balance - End of Year.....	\$ 14,481	\$ 12,077	\$ (2,404)

Fairfield County, Ohio

YOUTH SERVICES FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 601,681	\$ 657,614	\$ 55,933
Other.....	-	124	124
Total Revenues.....	<u>601,681</u>	<u>657,738</u>	<u>56,057</u>
EXPENDITURES			
Current:			
Public Safety			
Variable Allocation Grant			
Personal Services	132,048	130,133	1,915
Fringe Benefits	46,826	41,005	5,821
Contractual Services	4,000	3,900	100
Total Variable Allocation Grant	<u>182,874</u>	<u>175,038</u>	<u>7,836</u>
Base Allocation Grant			
Personal Services	429,528	426,488	3,040
Fringe Benefits	131,069	109,767	21,302
Materials and Supplies	7,769	5,217	2,552
Contractual Services	22,000	13,860	8,140
Capital Outlay	13,000	12,687	313
Total Base Allocation Grant	<u>603,366</u>	<u>568,019</u>	<u>35,347</u>
Total Expenditures.....	<u>786,240</u>	<u>743,057</u>	<u>43,183</u>
Excess of Revenues Under Expenditures.....	(184,559)	(85,319)	99,240
Fund Balance - Beginning of Year.....	1,071,604	1,071,604	-
Prior Year Encumbrances Appropriated.....	1,769	1,769	-
Fund Balance - End of Year.....	<u>\$ 888,814</u>	<u>\$ 988,054</u>	<u>\$ 99,240</u>

Fairfield County, Ohio

ENFORCEMENT AND EDUCATION FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-12

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 8,000	\$ 1,756	\$ (6,244)
EXPENDITURES			
Current:			
Public Safety			
Enforcement and Education			
Capital Outlay	8,000	-	8,000
Excess of Revenues Over Expenditures.....	-	1,756	1,756
Fund Balance - Beginning of Year.....	12,453	12,453	-
Fund Balance - End of Year.....	\$ 12,453	\$ 14,209	\$ 1,756

Fairfield County, Ohio

DITCH MAINTENANCE FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-13

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 46,200	\$ 60,464	\$ 14,264
EXPENDITURES			
Current:			
Public Works			
Ditch Maintenance - Slate Ridge			
Contractual Services	1,390	107	1,283
Ditch Maintenance - Hampton Ridge			
Contractual Services	1,920	1,920	-
Total Expenditures.....	3,310	2,027	1,283
Excess of Revenues Over Expenditures.....	42,890	58,437	15,547
Fund Balance - Beginning of Year.....	185,688	185,688	-
Prior Year Encumbrances Appropriated.....	1,920	1,920	-
Fund Balance - End of Year.....	\$ 230,498	\$ 246,045	\$ 15,547

Fairfield County, Ohio

MENTAL RETARDATION FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-14

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 3,676,085	\$ 3,663,552	\$ (12,533)
Charges for Services.....	137,846	204,341	66,495
Intergovernmental.....	2,964,919	2,715,552	(249,367)
Other.....	-	6,105	6,105
Total Revenues.....	<u>6,778,850</u>	<u>6,589,550</u>	<u>(189,300)</u>
EXPENDITURES			
Current:			
Health			
Mental Retardation			
Personal Services	3,875,012	3,600,793	274,219
Fringe Benefits	1,430,701	1,213,641	217,060
Materials and Supplies	170,284	158,402	11,882
Contractual Services	865,087	762,088	102,999
Capital Outlay	301,779	249,703	52,076
Other	280,000	-	280,000
Total Expenditures.....	<u>6,922,863</u>	<u>5,984,627</u>	<u>938,236</u>
Excess of Revenues Over (Under) Expenditures.....	(144,013)	604,923	748,936
OTHER FINANCING USES			
Operating Transfers Out.....	(20,000)	(20,000)	-
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(164,013)	584,923	748,936
Fund Balance - Beginning of Year.....	2,139,300	2,139,300	-
Prior Year Encumbrances Appropriated.....	273,719	273,719	-
Fund Balance - End of Year.....	<u>\$ 2,249,006</u>	<u>\$ 2,997,942</u>	<u>\$ 748,936</u>

Fairfield County, Ohio

**DELINQUENT REAL ESTATE COLLECTION FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-15

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 130,750	\$ 138,794	\$ 8,044
Other.....	1,250	58	(1,192)
Total Revenues.....	<u>132,000</u>	<u>138,852</u>	<u>6,852</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Treasurer			
Personal Services	40,000	39,890	110
Fringe Benefits	36,000	4,625	31,375
Materials and Supplies	7,100	6,701	399
Contractual Services	18,100	12,755	5,345
Capital Outlay	38,475	16,301	22,174
Total Treasurer	<u>139,675</u>	<u>80,272</u>	<u>59,403</u>
Prosecutor			
Personal Services	33,914	33,790	124
Fringe Benefits	23,400	15,870	7,530
Contractual Services	16,200	2,100	14,100
Capital Outlay	2,000	1,075	925
Total Prosecutor	<u>75,514</u>	<u>52,835</u>	<u>22,679</u>
Total Expenditures.....	<u>215,189</u>	<u>133,107</u>	<u>82,082</u>
Excess of Revenues Over (Under) Expenditures.....	(83,189)	5,745	88,934
Fund Balance - Beginning of Year.....	253,186	253,186	-
Prior Year Encumbrances Appropriated.....	1,675	1,675	-
Fund Balance - End of Year.....	<u>\$ 171,672</u>	<u>\$ 260,606</u>	<u>\$ 88,934</u>

Fairfield County, Ohio

**MENTAL HEALTH AND RECOVERY SERVICES BOARD FUND —
SPECIAL REVENUE FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-16

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 401,037	\$ 363,610	\$ (37,427)
Charges for Services.....	-	131,265	131,265
Intergovernmental.....	4,670,746	4,474,092	(196,654)
Other.....	-	5,320	5,320
Total Revenues.....	<u>5,071,783</u>	<u>4,974,287</u>	<u>(97,496)</u>
EXPENDITURES			
Current:			
Health			
Mental Health and Recovery Services Board			
Personal Services	357,000	347,675	9,325
Fringe Benefits	106,810	83,262	23,548
Materials and Supplies	16,750	16,327	423
Contractual Services	4,840,445	4,400,017	440,428
Capital Outlay	22,000	13,071	8,929
Total Expenditures.....	<u>5,343,005</u>	<u>4,860,352</u>	<u>482,653</u>
Excess of Revenues Over (Under) Expenditures.....	(271,222)	113,935	385,157
OTHER FINANCING SOURCES			
Operating Transfers In.....	-	18,200	18,200
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(271,222)	132,135	403,357
Fund Balance - Beginning of Year.....	761,119	761,119	-
Prior Year Encumbrances Appropriated.....	416,285	416,285	-
Fund Balance - End of Year.....	<u>\$ 906,182</u>	<u>\$ 1,309,539</u>	<u>\$ 403,357</u>

Fairfield County, Ohio

COMMISSARY FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-17

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 54,000	\$ 54,144	\$ 144
EXPENDITURES			
Current:			
Public Safety			
Commissary			
Materials and Supplies	59,030	58,498	532
Capital Outlay	15,815	12,995	2,820
Other	515	319	196
Total Expenditures.....	75,360	71,812	3,548
Excess of Revenues Under Expenditures.....	(21,360)	(17,668)	3,692
Fund Balance - Beginning of Year.....	19,070	19,070	-
Prior Year Encumbrances Appropriated.....	4,500	4,500	-
Fund Balance - End of Year.....	\$ 2,210	\$ 5,902	\$ 3,692

Fairfield County, Ohio

CHILDREN SERVICES FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-18

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 135,950	\$ 138,244	\$ 2,294
Intergovernmental.....	1,251,309	1,347,780	96,471
Other.....	5,741	4,266	(1,475)
Total Revenues.....	<u>1,393,000</u>	<u>1,490,290</u>	<u>97,290</u>
EXPENDITURES			
Current:			
Human Services			
Children Services			
Contractual Services	1,621,990	1,475,810	146,180
Excess of Revenues Over (Under) Expenditures.....	<u>(228,990)</u>	<u>14,480</u>	<u>243,470</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	1,809,000	1,400,000	(409,000)
Operating Transfers Out.....	(2,400,000)	(2,400,000)	-
Total Other Financing Sources (Uses).....	<u>(591,000)</u>	<u>(1,000,000)</u>	<u>(409,000)</u>
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses	(819,990)	(985,520)	(165,530)
Fund Balance - Beginning of Year.....	951,611	951,611	-
Prior Year Encumbrances Appropriated.....	199,990	199,990	-
Fund Balance - End of Year.....	<u>\$ 331,611</u>	<u>\$ 166,081</u>	<u>\$ (165,530)</u>

Fairfield County, Ohio

**INDIGENT GUARDIANSHIP FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-19

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 18,000	\$ 18,474	\$ 474
EXPENDITURES			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	23,000	17,941	5,059
Excess of Revenues Over (Under) Expenditures.....	(5,000)	533	5,533
Fund Balance - Beginning of Year.....	6,781	6,781	-
Fund Balance - End of Year.....	\$ 1,781	\$ 7,314	\$ 5,533

Fairfield County, Ohio

EMERGENCY MANAGEMENT FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-20

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 67,976	\$ 71,506	\$ 3,530
Other.....	24	24	-
Total Revenues.....	<u>68,000</u>	<u>71,530</u>	<u>3,530</u>
EXPENDITURES			
Current:			
Public Safety			
Emergency Management			
Personal Services	18,800	18,737	63
Fringe Benefits	9,600	8,339	1,261
Materials and Supplies	1,400	1,333	67
Contractual Services	14,545	13,175	1,370
Capital Outlay	49,500	42,234	7,266
Total Expenditures.....	<u>93,845</u>	<u>83,818</u>	<u>10,027</u>
Excess of Revenues Under Expenditures.....	(25,845)	(12,288)	13,557
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(845)	12,712	13,557
Fund Balance - Beginning of Year.....	10,967	10,967	-
Prior Year Encumbrances Appropriated.....	<u>345</u>	<u>345</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 10,467</u>	<u>\$ 24,024</u>	<u>\$ 13,557</u>

Fairfield County, Ohio

EMERGENCY PLANNING FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-21

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 5,250	\$ 5,250	\$ -
Intergovernmental.....	34,289	26,570	(7,719)
Donations.....	8,595	8,595	-
Other.....	1,366	1,366	-
Total Revenues.....	49,500	41,781	(7,719)
EXPENDITURES			
Current:			
Public Safety			
Emergency Planning			
Personal Services	4,300	3,942	358
Fringe Benefits	800	471	329
Materials and Supplies	2,715	1,682	1,033
Contractual Services	26,789	25,689	1,100
Capital Outlay	16,800	16,794	6
Total Expenditures.....	51,404	48,578	2,826
Excess of Revenues Under Expenditures.....	(1,904)	(6,797)	(4,893)
OTHER FINANCING SOURCES			
Sale of Fixed Assets.....	500	500	-
Operating Transfers In.....	1,000	1,000	-
Total Other Financing Sources.....	1,500	1,500	-
Excess of Revenues and Other Financing Sources Under Expenditures	(404)	(5,297)	(4,893)
Fund Balance - Beginning of Year.....	16,680	16,680	-
Prior Year Encumbrances Appropriated.....	1,104	1,104	-
Fund Balance - End of Year.....	\$ 17,380	\$ 12,487	\$ (4,893)

Fairfield County, Ohio

MARRIAGE LICENSE FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-22

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Licenses and Permits.....	\$ 47,000	\$ 37,070	\$ (9,930)
EXPENDITURES			
Current:			
Health			
Marriage License			
Contractual Services	47,000	37,366	9,634
Excess of Revenues Under Expenditures.....	-	(296)	(296)
Fund Balance - Beginning of Year.....	19,644	19,644	-
Fund Balance - End of Year.....	\$ 19,644	\$ 19,348	\$ (296)

Fairfield County, Ohio

BATESON BEACH FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-23

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 500	\$ 553	\$ 53
EXPENDITURES			
Current:			
Public Works			
Bateson Beach			
Other	500	254	246
Excess of Revenues Over Expenditures.....	-	299	299
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 299	\$ 299

Fairfield County, Ohio

COMPUTER FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-24

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 53,000	\$ 52,594	\$ (406)
EXPENDITURES			
Current:			
General Government - Judicial			
Computer			
Contractual Services	18,000	1,000	17,000
Capital Outlay	22,000	12,397	9,603
Other	85,000	-	85,000
Total Expenditures.....	125,000	13,397	111,603
Excess of Revenues Over (Under) Expenditures.....	(72,000)	39,197	111,197
Fund Balance - Beginning of Year.....	165,850	165,850	-
Fund Balance - End of Year.....	\$ 93,850	\$ 205,047	\$ 111,197

Fairfield County, Ohio

CERTIFICATE OF TITLE ADMINISTRATION FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-25

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 391,000	\$ 448,456	\$ 57,456
EXPENDITURES			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	245,114	243,306	1,808
Fringe Benefits	115,320	74,751	40,569
Materials and Supplies	11,000	9,824	1,176
Contractual Services	11,521	3,257	8,264
Capital Outlay	8,000	-	8,000
Total Expenditures.....	390,955	331,138	59,817
Excess of Revenues Over Expenditures.....	45	117,318	117,273
OTHER FINANCING USES			
Operating Transfers Out.....	(370,000)	(250,000)	120,000
Excess of Revenues Under Expenditures and Other Financing Uses	(369,955)	(132,682)	237,273
Fund Balance - Beginning of Year.....	1,036,170	1,036,170	-
Prior Year Encumbrances Appropriated.....	20	20	-
Fund Balance - End of Year.....	\$ 666,235	\$ 903,508	\$ 237,273

Fairfield County, Ohio

**COUNTY RECORDER EQUIPMENT FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-26

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 160,000	\$ 126,464	\$ (33,536)
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Recorder Equipment			
Contractual Services	134,793	109,944	24,849
Capital Outlay	31,480	15,159	16,321
Total Expenditures.....	166,273	125,103	41,170
Excess of Revenues Over (Under) Expenditures.....	(6,273)	1,361	7,634
OTHER FINANCING USES			
Operating Transfers Out.....	(100,000)	(100,000)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(106,273)	(98,639)	7,634
Fund Balance - Beginning of Year.....	389,792	389,792	-
Prior Year Encumbrances Appropriated.....	6,273	6,273	-
Fund Balance - End of Year.....	<u>\$ 289,792</u>	<u>\$ 297,426</u>	<u>\$ 7,634</u>

Fairfield County, Ohio

**PARENT EDUCATION FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-27

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 16,000	\$ 12,195	\$ (3,805)
EXPENDITURES			
Current:			
General Government - Judicial			
Parent Education			
Materials and Supplies	500	432	68
Contractual Services	13,220	6,780	6,440
Capital Outlay	500	-	500
Total Expenditures.....	14,220	7,212	7,008
Excess of Revenues Over Expenditures.....	1,780	4,983	3,203
Fund Balance - Beginning of Year.....	13,502	13,502	-
Prior Year Encumbrances Appropriated.....	220	220	-
Fund Balance - End of Year.....	<u>\$ 15,502</u>	<u>\$ 18,705</u>	<u>\$ 3,203</u>

Fairfield County, Ohio

**INDIGENT CHILDREN DRIVERS FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-28

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 150	\$ 138	\$ (12)
EXPENDITURES			
Current:			
General Government - Judicial			
Indigent Children Drivers			
Other	150	-	150
Excess of Revenues Over Expenditures.....	-	138	138
Fund Balance - Beginning of Year.....	887	887	-
Fund Balance - End of Year.....	<u>\$ 887</u>	<u>\$ 1,025</u>	<u>\$ 138</u>

Fairfield County, Ohio

**ENVIRONMENTAL AFFAIRS GRANT FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-29

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 86	\$ 86	\$ -
Intergovernmental.....	164,898	364,899	200,001
Other.....	177	177	-
Total Revenues.....	<u>165,161</u>	<u>365,162</u>	<u>200,001</u>
EXPENDITURES			
Current:			
Public Works			
Environmental Affairs			
Fringe Benefits	226	226	-
Contractual Services	129,672	129,172	500
Capital Outlay	17,000	15,774	1,226
Total Expenditures.....	<u>146,898</u>	<u>145,172</u>	<u>1,726</u>
Excess of Revenues Over Expenditures.....	18,263	219,990	201,727
Fund Balance - Beginning of Year.....	19,732	19,732	-
Prior Year Encumbrances Appropriated.....	35,837	35,837	-
Fund Balance - End of Year.....	<u>\$ 73,832</u>	<u>\$ 275,559</u>	<u>\$ 201,727</u>

Fairfield County, Ohio

ADULT COMMUNITY BASED CORRECTIONS FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-30

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 158,190	\$ 160,611	\$ 2,421
Other.....	-	173	173
Total Revenues.....	<u>158,190</u>	<u>160,784</u>	<u>2,594</u>
EXPENDITURES			
Current:			
Public Safety			
Adult Community Based Corrections			
Personal Services	114,386	96,804	17,582
Fringe Benefits	27,209	19,348	7,861
Materials and Supplies	1,679	1,426	253
Contractual Services	26,278	16,928	9,350
Total Expenditures.....	<u>169,552</u>	<u>134,506</u>	<u>35,046</u>
Excess of Revenues Over (Under) Expenditures.....	(11,362)	26,278	37,640
Fund Balance - Beginning of Year.....	<u>55,379</u>	<u>55,379</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 44,017</u>	<u>\$ 81,657</u>	<u>\$ 37,640</u>

Fairfield County, Ohio

**BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-31

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 809,706	\$ 791,035	\$ (18,671)
Intergovernmental.....	115,294	112,635	(2,659)
Total Revenues.....	<u>925,000</u>	<u>903,670</u>	<u>(21,330)</u>
EXPENDITURES			
Current:			
Public Works			
Bridges and Culverts			
Contractual Services	12,000	9,900	2,100
Capital Outlay	662,267	356,346	305,921
Total Bridges and Culverts	<u>674,267</u>	<u>366,246</u>	<u>308,021</u>
County Road Construction			
Contractual Services	6,500	3,986	2,514
Capital Outlay	415,650	384,557	31,093
Total County Road Construction	<u>422,150</u>	<u>388,543</u>	<u>33,607</u>
Total Expenditures.....	<u>1,096,417</u>	<u>754,789</u>	<u>341,628</u>
Excess of Revenues Over (Under) Expenditures.....	(171,417)	148,881	320,298
OTHER FINANCING USES			
Operating Transfers Out.....	(411,365)	(411,365)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(582,782)	(262,484)	320,298
Fund Balance - Beginning of Year.....	566,312	566,312	-
Prior Year Encumbrances Appropriated.....	66,224	66,224	-
Fund Balance - End of Year.....	<u>\$ 49,754</u>	<u>\$ 370,052</u>	<u>\$ 320,298</u>

Fairfield County, Ohio

**COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND —
SPECIAL REVENUE FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-32

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 47,200	\$ 72,082	\$ 24,882
Other.....	-	631	631
Total Revenues.....	<u>47,200</u>	<u>72,713</u>	<u>25,513</u>
EXPENDITURES			
Current:			
Public Safety			
County Probation Services Community Based Corrections			
Fringe Benefits	1,500	-	1,500
Materials and Supplies	3,000	1,739	1,261
Contractual Services	44,526	35,416	9,110
Capital Outlay	9,730	7,909	1,821
Total Expenditures.....	<u>58,756</u>	<u>45,064</u>	<u>13,692</u>
Excess of Revenues Over (Under) Expenditures.....	(11,556)	27,649	39,205
Fund Balance - Beginning of Year.....	30,768	30,768	-
Prior Year Encumbrances Appropriated.....	5,256	5,256	-
Fund Balance - End of Year.....	<u>\$ 24,468</u>	<u>\$ 63,673</u>	<u>\$ 39,205</u>

Fairfield County, Ohio

**COMMUNITY CORRECTIONS FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-33

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 73,811	\$ 73,811	\$ -
EXPENDITURES			
Current:			
Public Safety			
Community Corrections			
Other	73,811	73,811	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**LITTER ENFORCEMENT FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-34

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 45,000	\$ 42,907	\$ (2,093)
EXPENDITURES			
Current:			
Health			
Litter Enforcement			
Personal Services	31,070	29,318	1,752
Fringe Benefits	11,843	9,001	2,842
Contractual Services	3,425	3,017	408
Total Expenditures.....	46,338	41,336	5,002
Excess of Revenues Over (Under) Expenditures.....	(1,338)	1,571	2,909
Fund Balance - Beginning of Year.....	12,215	12,215	-
Fund Balance - End of Year.....	\$ 10,877	\$ 13,786	\$ 2,909

Fairfield County, Ohio

OHIO SEAT BELT FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-35

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 2,750	\$ 2,018	\$ (732)
EXPENDITURES			
Current:			
Public Safety			
Ohio Seat Belt			
Contractual Services	2,750	2,055	695
Excess of Revenues Under Expenditures.....	-	(37)	(37)
Fund Balance - Beginning of Year.....	3,179	3,179	-
Fund Balance - End of Year.....	<u>\$ 3,179</u>	<u>\$ 3,142</u>	<u>\$ (37)</u>

Fairfield County, Ohio

ALTERNATIVE SCHOOL GRANT FUND — SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-36

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 88,400	\$ 86,182	\$ (2,218)
Donations.....	2,000	13,281	11,281
Total Revenues.....	<u>90,400</u>	<u>99,463</u>	<u>9,063</u>
EXPENDITURES			
Current:			
Public Safety			
Alternative School			
Materials and Supplies	12,044	3,722	8,322
Contractual Services	78,088	73,131	4,957
Capital Outlay	3,000	-	3,000
Total Expenditures.....	<u>93,132</u>	<u>76,853</u>	<u>16,279</u>
Excess of Revenues Over (Under) Expenditures.....	(2,732)	22,610	25,342
Fund Balance - Beginning of Year.....	21,831	21,831	-
Prior Year Encumbrances Appropriated.....	2,732	2,732	-
Fund Balance - End of Year.....	<u>\$ 21,831</u>	<u>\$ 47,173</u>	<u>\$ 25,342</u>

Fairfield County, Ohio

**COMMUNITY DEVELOPMENT BLOCK GRANT FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-37

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 484,200	\$ 205,200	\$ (279,000)
EXPENDITURES			
Current:			
Urban Redevelopment and Housing			
Fairfield County Community Development			
Contractual Services	490,743	282,843	207,900
Excess of Revenues Under Expenditures.....	(6,543)	(77,643)	(71,100)
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	279,000	279,000
Advances Out.....	(192,146)	(192,146)	-
Total Other Financing Sources (Uses).....	(192,146)	86,854	279,000
Excess of Revenues and Other Financing Sources			
Over (Under) Expenditures and Other Financing Uses	(198,689)	9,211	207,900
Fund Balance - Beginning of Year.....	5,905	5,905	-
Prior Year Encumbrances Appropriated.....	193,176	193,176	-
Fund Balance - End of Year.....	<u>\$ 392</u>	<u>\$ 208,292</u>	<u>\$ 207,900</u>

Fairfield County, Ohio

DRUG ABUSE RESISTANCE EDUCATION FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-38

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 35,807	\$ 35,807	\$ -
Donations.....	82	82	-
Total Revenues.....	<u>35,889</u>	<u>35,889</u>	<u>-</u>
EXPENDITURES			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	39,714	39,714	-
Fringe Benefits	6,305	6,300	5
Total Expenditures.....	<u>46,019</u>	<u>46,014</u>	<u>5</u>
Excess of Revenues Under Expenditures.....	(10,130)	(10,125)	5
Fund Balance - Beginning of Year.....	10,130	10,130	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

Fairfield County, Ohio

**SELECT TRAFFIC ENFORCEMENT PROGRAM FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-39

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 19,858	\$ 19,858	\$ -
EXPENDITURES			
Current:			
Public Safety			
Select Traffic Enforcement Program			
Fringe Benefits	94	94	-
Excess of Revenues Over Expenditures.....	19,764	19,764	-
OTHER FINANCING USES			
Advances Out.....	-	(36,533)	(36,533)
Excess of Revenues Over (Under)			
Expenditures and Other Financing Uses	19,764	(16,769)	(36,533)
Fund Balance - Beginning of Year.....	18,647	18,647	-
Fund Balance - End of Year.....	<u>\$ 38,411</u>	<u>\$ 1,878</u>	<u>\$ (36,533)</u>

Fairfield County, Ohio

**HIGHWAY SAFETY PROGRAM FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-40

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 48,261	\$ 48,261	\$ -
EXPENDITURES			
Current:			
Public Works			
Highway Safety Program			
Contractual Services	38,680	38,680	-
Capital Outlay	9,581	9,547	34
Total Expenditures.....	48,261	48,227	34
Excess of Revenues Over Expenditures.....	-	34	34
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	48,261	48,261
Advances Out.....	-	(69,465)	(69,465)
Total Other Financing Sources (Uses).....	-	(21,204)	(21,204)
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses	-	(21,170)	(21,170)
Fund Balance - Beginning of Year.....	21,204	21,204	-
Fund Balance - End of Year.....	\$ 21,204	\$ 34	\$ (21,170)

Fairfield County, Ohio

**VICTIMS OF CRIME FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-41

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 71,813	\$ 71,813	\$ -
EXPENDITURES			
Current:			
Public Safety			
Victims of Crime			
Personal Services	77,337	74,431	2,906
Fringe Benefits	24,147	12,189	11,958
Materials and Supplies	1,540	1,161	379
Contractual Services	8,827	8,620	207
Capital Outlay	719	419	300
Total Expenditures.....	112,570	96,820	15,750
Excess of Revenues Under Expenditures.....	(40,757)	(25,007)	15,750
OTHER FINANCING SOURCES			
Operating Transfers In.....	22,567	22,567	-
Excess of Revenues and Other Financing Sources Under Expenditures	(18,190)	(2,440)	15,750
Fund Balance - Beginning of Year.....	47,546	47,546	-
Fund Balance - End of Year.....	\$ 29,356	\$ 45,106	\$ 15,750

Fairfield County, Ohio

**DRUG COURT PROGRAM FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-42

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 10,091	\$ 11,993	\$ 1,902
Donations.....	-	49	49
Total Revenues.....	<u>10,091</u>	<u>12,042</u>	<u>1,951</u>
EXPENDITURES			
Current:			
General Government - Judicial			
Drug Court Program			
Materials and Supplies	521	168	353
Contractual Services	9,700	9,500	200
Capital Outlay	1,688	392	1,296
Total Expenditures.....	<u>11,909</u>	<u>10,060</u>	<u>1,849</u>
Excess of Revenues Over (Under) Expenditures.....	(1,818)	1,982	3,800
OTHER FINANCING SOURCES			
Operating Transfers In.....	1,200	-	(1,200)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(618)	1,982	2,600
Fund Balance - Beginning of Year.....	5,732	5,732	-
Prior Year Encumbrances Appropriated.....	21	21	-
Fund Balance - End of Year.....	<u>\$ 5,135</u>	<u>\$ 7,735</u>	<u>\$ 2,600</u>

Fairfield County, Ohio

DISPUTE RESOLUTION AND MEDIATION FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-43

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 11,000	\$ 17,335	\$ 6,335
EXPENDITURES			
Current:			
General Governmental - Judicial			
Dispute Resolution and Mediation			
Personal Services	7,000	4,062	2,938
Fringe Benefits	1,285	300	985
Materials and Supplies	1,000	-	1,000
Contractual Services	10,000	-	10,000
Total Expenditures.....	19,285	4,362	14,923
Excess of Revenues Over (Under) Expenditures.....	(8,285)	12,973	21,258
Fund Balance - Beginning of Year.....	23,400	23,400	-
Fund Balance - End of Year.....	\$ 15,115	\$ 36,373	\$ 21,258

Fairfield County, Ohio

**REESE-PETERS HOME LODGE TAX FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-44

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 80,000	\$ 110,095	\$ 30,095
EXPENDITURES			
Current:			
Public Works			
Reese-Peters Home Lodge Tax			
Other	173,949	173,949	-
Excess of Revenues Under Expenditures.....	(93,949)	(63,854)	30,095
OTHER FINANCING USES			
Operating Transfers Out.....	(34,050)	-	34,050
Excess of Revenues Under Expenditures and Other Financing Uses	(127,999)	(63,854)	64,145
Fund Balance - Beginning of Year.....	130,414	130,414	-
Fund Balance - End of Year.....	<u>\$ 2,415</u>	<u>\$ 66,560</u>	<u>\$ 64,145</u>

Fairfield County, Ohio

**LOCAL LAW ENFORCEMENT GRANT FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-45

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 92,958	\$ 92,958	\$ -
EXPENDITURES			
Current:			
Public Safety			
Local Law Enforcement Grant			
Capital Outlay	87,950	58,937	29,013
Excess of Revenues Over Expenditures.....	5,008	34,021	29,013
OTHER FINANCING SOURCES			
Operating Transfers In.....	4,663	4,663	-
Excess of Revenues and Other Financing Sources Over Expenditures	9,671	38,684	29,013
Fund Balance - Beginning of Year.....	6,734	6,734	-
Fund Balance - End of Year.....	<u>\$ 16,405</u>	<u>\$ 45,418</u>	<u>\$ 29,013</u>

Fairfield County, Ohio

**COPS UNIVERSAL HIRING FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-46

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 73,411	\$ 73,805	\$ 394
EXPENDITURES			
Current:			
Public Safety			
Cops Universal Hiring			
Personal Services	87,650	86,775	875
Fringe Benefits	38,361	26,665	11,696
Total Expenditures.....	126,011	113,440	12,571
Excess of Revenues Under Expenditures.....	(52,600)	(39,635)	12,965
OTHER FINANCING SOURCES (USES)			
Advances Out.....	-	(30,000)	(30,000)
Operating Transfers In.....	50,000	53,386	3,386
Total Other Financing Sources (Uses).....	50,000	23,386	(26,614)
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses	(2,600)	(16,249)	(13,649)
Fund Balance - Beginning of Year.....	71,737	71,737	-
Fund Balance - End of Year.....	\$ 69,137	\$ 55,488	\$ (13,649)

Fairfield County, Ohio

**ACCOUNTABILITY GRANT FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-47

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 36,947	\$ 36,947	\$ -
EXPENDITURES			
Current:			
General Government - Judicial			
Accountability Grant			
Personal Services	28,464	24,363	4,101
Fringe Benefits	9,957	7,556	2,401
Materials and Supplies	6,964	6,671	293
Contractual Services	7,024	7,020	4
Capital Outlay	4,910	3,910	1,000
Total Expenditures.....	57,319	49,520	7,799
Excess of Revenues Under Expenditures.....	(20,372)	(12,573)	7,799
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	27,710	27,710
Advances Out.....	-	(27,710)	(27,710)
Operating Transfers In.....	4,105	4,105	-
Total Other Financing Sources (Uses).....	4,105	4,105	-
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses	(16,267)	(8,468)	7,799
Fund Balance - Beginning of Year.....	13,636	13,636	-
Prior Year Encumbrances Appropriated.....	2,761	2,761	-
Fund Balance - End of Year.....	\$ 130	\$ 7,929	\$ 7,799

Fairfield County, Ohio

SANCTION COSTS REIMBURSEMENTS FUND — SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit C-48

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ -	\$ 6,197	\$ 6,197
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	6,197	6,197
Fund Balance - Beginning of Year.....	10,851	10,851	-
Fund Balance - End of Year.....	<u>\$ 10,851</u>	<u>\$ 17,048</u>	<u>\$ 6,197</u>

Fairfield County, Ohio

**JUVENILE RECOVERY FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit C-49

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 156,511	\$ 156,699	\$ 188
EXPENDITURES			
Current:			
General Government - Judicial			
Juvenile Recovery			
Contractual Services	156,511	87,207	69,304
Excess of Revenues Over Expenditures.....	-	69,492	69,492
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 69,492	\$ 69,492

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Debt Service Funds

The debt service funds are maintained to account for the accumulation of resources for, and the payment of, principal, interest, and related costs, on general long-term obligations and special assessment long-term obligations.

The following are included in debt service funds:

Special Assessment Buckeye Lake Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Buckeye Lake Sewer project.
Special Assessment Sanitary Sewer Fund	To account for special assessment revenue used to retire the special assessment long-term principal, interest, and related costs for the Sanitary Sewer System Improvement project.
General Obligation Bond Retirement Fund	To account for revenue used to retire principal, interest, and related costs for general obligation bonds and for general obligation bond anticipation notes.
Special Assessment High Service Area Fund	To account for special assessment revenue that is used to retire the water debt associated with the High Service Area project.
Sewer Debt Service Fund	To account for sewer revenue that is used to retire note and bond principal, interest, and related costs for sewer construction projects. For GAAP reporting purposes, this fund was combined and reported in the enterprise funds as a part of the Sewer Fund.
Water Debt Service Fund	To account for water revenue that is used to retire note and bond principal, interest, and related costs for water construction projects. For GAAP reporting purposes, this fund was combined and reported in the enterprise funds as a part of the Water Fund.

Fairfield County, Ohio

**DEBT SERVICE FUNDS
COMBINING BALANCE SHEET**

December 31, 2000

Exhibit D-1

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	General Obligation Bond Retirement Fund	Special Assessment High Service Area Fund	Totals
ASSETS					
Cash and Cash Equivalents.....	\$ 20,498	\$ 36,837	\$ 86,838	\$ -	\$ 144,173
Accrued Interest Receivable.....	-	315	-	-	315
Due from Other Funds.....	190,753	647,355	-	643,760	1,481,868
Total Assets.....	<u>\$ 211,251</u>	<u>\$ 684,507</u>	<u>\$ 86,838</u>	<u>\$ 643,760</u>	<u>\$ 1,626,356</u>
LIABILITIES					
Deferred Revenue.....	\$ 190,753	\$ 647,086	\$ -	\$ 643,760	\$ 1,481,599
Total Liabilities.....	<u>190,753</u>	<u>647,086</u>	<u>-</u>	<u>643,760</u>	<u>1,481,599</u>
FUND EQUITY					
Fund Balance:					
Unreserved:					
Undesignated	20,498	37,421	86,838	-	144,757
Total Fund Equity.....	<u>20,498</u>	<u>37,421</u>	<u>86,838</u>	<u>-</u>	<u>144,757</u>
Total Liabilities and Fund Equity...	<u>\$ 211,251</u>	<u>\$ 684,507</u>	<u>\$ 86,838</u>	<u>\$ 643,760</u>	<u>\$ 1,626,356</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

Exhibit D-2

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	General Obligation Bond Retirement Fund	Totals
REVENUES				
Special Assessments.....	\$ 36,239	\$ 58,765	\$ -	\$ 95,004
Interest.....	-	3,742	-	3,742
Rent.....	-	-	63,965	63,965
Total Revenues.....	<u>36,239</u>	<u>62,507</u>	<u>63,965</u>	<u>162,711</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	25,000	30,000	110,000	165,000
Interest and Fiscal Charges	8,950	33,908	158,469	201,327
Total Expenditures.....	<u>33,950</u>	<u>63,908</u>	<u>268,469</u>	<u>366,327</u>
Excess of Revenues Over (Under) Expenditures	2,289	(1,401)	(204,504)	(203,616)
OTHER FINANCING SOURCES				
Operating Transfers In.....	-	-	230,541	230,541
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	2,289	(1,401)	26,037	26,925
Fund Balance - Beginning of Year.....	18,209	38,822	60,801	117,832
Fund Balance - End of Year.....	<u>\$ 20,498</u>	<u>\$ 37,421</u>	<u>\$ 86,838</u>	<u>\$ 144,757</u>

Fairfield County, Ohio

**SPECIAL ASSESSMENT BUCKEYE LAKE SEWER FUND — DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit D-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 33,950	\$ 36,239	\$ 2,289
EXPENDITURES			
Debt Service:			
Principal Retirement	25,000	25,000	-
Interest and Fiscal Charges	8,950	8,950	-
Total Expenditures.....	33,950	33,950	-
Excess of Revenues Over Expenditures.....	-	2,289	2,289
Fund Balance - Beginning of Year.....	18,209	18,209	-
Fund Balance - End of Year.....	\$ 18,209	\$ 20,498	\$ 2,289

Fairfield County, Ohio

**SPECIAL ASSESSMENT SANITARY SEWER FUND — DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit D-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 87,400	\$ 58,765	\$ (28,635)
Interest.....	3,000	3,607	607
Total Revenues.....	<u>90,400</u>	<u>62,372</u>	<u>(28,028)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	30,000	30,000	-
Interest and Fiscal Charges	33,908	33,908	-
Total Expenditures.....	<u>63,908</u>	<u>63,908</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures.....	26,492	(1,536)	(28,028)
Fund Balance - Beginning of Year.....	<u>38,373</u>	<u>38,373</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 64,865</u>	<u>\$ 36,837</u>	<u>\$ (28,028)</u>

Fairfield County, Ohio

**GENERAL OBLIGATION BOND RETIREMENT FUND — DEBT SERVICE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit D-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Rent.....	\$ 62,400	\$ 63,965	\$ 1,565
EXPENDITURES			
Debt Service:			
Principal Retirement	1,549,000	1,549,000	-
Interest and Fiscal Charges	215,439	215,439	-
Total Expenditures.....	1,764,439	1,764,439	-
Excess of Revenues Under Expenditures.....	(1,702,039)	(1,700,474)	1,565
OTHER FINANCING SOURCES			
Proceeds of Notes.....	1,321,000	1,321,000	-
Operating Transfers In.....	405,511	405,511	-
Total Other Financing Sources.....	1,726,511	1,726,511	-
Excess of Revenues and Other Financing Sources Over Expenditures			
	24,472	26,037	1,565
Fund Balance - Beginning of Year.....	60,801	60,801	-
Fund Balance - End of Year.....	\$ 85,273	\$ 86,838	\$ 1,565

Fairfield County, Ohio

**SEWER DEBT SERVICE FUND — DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit D-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 22,600	\$ 27,393	\$ 4,793
EXPENDITURES			
Debt Service:			
Principal Retirement	2,085,818	2,085,818	-
Interest and Fiscal Charges	423,939	422,549	1,390
Total Expenditures.....	2,509,757	2,508,367	1,390
Excess of Revenues Under Expenditures.....	(2,487,157)	(2,480,974)	6,183
OTHER FINANCING SOURCES			
Proceeds of Notes.....	1,780,000	1,780,000	-
Operating Transfers In.....	816,970	596,200	(220,770)
Total Other Financing Sources.....	2,596,970	2,376,200	(220,770)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures			
	109,813	(104,774)	(214,587)
Fund Balance - Beginning of Year.....	253,108	253,108	-
Fund Balance - End of Year.....	\$ 362,921	\$ 148,334	\$ (214,587)

Fairfield County, Ohio

**WATER DEBT SERVICE FUND — DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit D-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 16,807	\$ 36,557	\$ 19,750
EXPENDITURES			
Debt Service:			
Principal Retirement	6,885,000	6,885,000	-
Interest and Fiscal Charges	526,445	524,654	1,791
Total Expenditures.....	7,411,445	7,409,654	1,791
Excess of Revenues Under Expenditures.....	(7,394,638)	(7,373,097)	21,541
OTHER FINANCING SOURCES			
Proceeds of Bonds.....	643,760	643,760	-
Proceeds of Notes.....	5,899,483	4,800,000	(1,099,483)
Operating Transfers In.....	908,952	1,742,555	833,603
Total Other Financing Sources.....	7,452,195	7,186,315	(265,880)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	57,557	(186,782)	(244,339)
Fund Balance - Beginning of Year.....	382,966	382,966	-
Fund Balance - End of Year.....	\$ 440,523	\$ 196,184	\$ (244,339)

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Capital Projects Funds

The capital projects funds are maintained to account for those financial resources received and used for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary fund and the non-expendable trust fund).

The following are included in capital projects funds:

Federal Funds – Airport Fund	To account for federal grant revenues; to be used for major runway improvements at the Fairfield County Airport.
State Funds – Airport Fund	To account for state grant revenues; to be used for construction of a new ramp at the Fairfield County Airport.
Construction – Bridges Fund	To account for monies received from a countywide 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.
Airport Hangar Construction Fund	To account for hangar rents; used for the construction of new hangars at the Fairfield County Airport.
Animal Incinerator Fund	To account for a grant from the Coshocton-Fairfield-Licking-Perry Solid Waste District for the purpose of purchasing and putting into place an animal incinerator and for local match transfers.
State Capital Improvements Program Fund	To account for the state portion of revenues and expenditures for improvements to a road.
Permanent Improvement Fund	To account for transfers from the General Fund and various expenditures relating to various permanent improvement projects.
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.
Ohio Department of Transportation Projects Fund	To account for a federal grant and local matches to improve targeted road areas of the county.
County Security Fund	To account for grant revenue received from the Ohio Judicial Conference for the purpose of improving court security within the County’s buildings.

(Continued)

Capital Projects Funds (continued)

**Geographical Information
System Digital Ortho-
photography Fund**

To account for the revenue and expenditures for building the County's database of digital photographs to be used in conjunction with the Geographical Information System.

**Job and Family Services
Relocation Fund**

To account for the relocation and renovation costs associated with the purchase of property to house the new Family and Jobs Services department.

**West Campus
Relocation
Fund**

To account for the relocation and renovation costs associated with the purchase of property on the west side of Lancaster

Fairfield County, Ohio

CAPITAL PROJECTS FUNDS COMBINING BALANCE SHEET

December 31, 2000

	State Funds - Airport Fund	Construction - Bridges Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 166,347	\$ 20,417	\$ 4,848	\$ 17,470	\$ 198,081
Receivables:					
Accounts Receivable	-	-	-	-	4,515
Intergovernmental Receivable ...	14,420	-	-	-	-
Total Assets.....	<u>\$ 180,767</u>	<u>\$ 20,417</u>	<u>\$ 4,848</u>	<u>\$ 17,470</u>	<u>\$ 202,596</u>
LIABILITIES					
Contracts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage Payable.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	29,706
Notes Payable.....	-	-	-	-	1,321,000
Total Liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350,706</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	4,645	20,070	-	60	13,857
Unreserved:					
Undesignated (Deficits)	176,122	347	4,848	17,410	(1,161,967)
Total Fund Equity (Deficits).....	<u>180,767</u>	<u>20,417</u>	<u>4,848</u>	<u>17,470</u>	<u>(1,148,110)</u>
Total Liabilities and Fund Equity.....	<u>\$ 180,767</u>	<u>\$ 20,417</u>	<u>\$ 4,848</u>	<u>\$ 17,470</u>	<u>\$ 202,596</u>

Animal Incinerator Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Reese- Peters Home Fund	Ohio Department of Transportation Projects Fund	Court Security Fund
\$ 2,000	\$ 102,301	\$ 1,347,621	\$ 490,487	\$ 434,640	\$ 41,563
-	-	-	-	-	-
-	311,773	-	-	-	-
<u>\$ 2,000</u>	<u>\$ 414,074</u>	<u>\$ 1,347,621</u>	<u>\$ 490,487</u>	<u>\$ 434,640</u>	<u>\$ 41,563</u>
\$ -	\$ 314,975	\$ 9,045	\$ 81,220	\$ -	\$ -
-	5,748	-	7,108	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	320,723	9,045	88,328	-	-
2,000	9,992	368,717	36,254	-	27
-	83,359	969,859	365,905	434,640	41,536
2,000	93,351	1,338,576	402,159	434,640	41,563
<u>\$ 2,000</u>	<u>\$ 414,074</u>	<u>\$ 1,347,621</u>	<u>\$ 490,487</u>	<u>\$ 434,640</u>	<u>\$ 41,563</u>

(Continued)

Fairfield County, Ohio

**CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET**

(Continued)

December 31, 2000

Exhibit E-1

	Geographical Information System Digital Orthophotography Fund	Job and Family Services Relocation Fund	West Campus Relocation Fund	Totals
ASSETS				
Cash and Cash Equivalents.....	\$ 266,946	\$ 7,175,000	\$ 251,985	\$ 10,519,706
Receivables:				
Accounts Receivable	-	-	-	4,515
Intergovernmental Receivable ...	-	-	-	326,193
Total Assets.....	<u>\$ 266,946</u>	<u>\$ 7,175,000</u>	<u>\$ 251,985</u>	<u>\$ 10,850,414</u>
LIABILITIES				
Contracts Payable.....	\$ 64,370	\$ -	-	\$ 469,610
Retainage Payable.....	80,591	-	-	93,447
Accrued Interest Payable.....	-	165,617	30,185	225,508
Notes Payable.....	-	7,175,000	2,825,000	11,321,000
Total Liabilities.....	<u>144,961</u>	<u>7,340,617</u>	<u>2,855,185</u>	<u>12,109,565</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	120,586	-	-	576,208
Unreserved:				
Undesignated (Deficits)	1,399	(165,617)	(2,603,200)	(1,835,359)
Total Fund Equity (Deficits).....	<u>121,985</u>	<u>(165,617)</u>	<u>(2,603,200)</u>	<u>(1,259,151)</u>
Total Liabilities and Fund Equity.....	<u>\$ 266,946</u>	<u>\$ 7,175,000</u>	<u>\$ 251,985</u>	<u>\$ 10,850,414</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2000

Exhibit E-2

	Federal Funds - Airport Fund	State Funds - Airport Fund	Construction - Bridges Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund
REVENUES					
Charges for Services.....	\$ -	\$ -	\$ -	\$ -	\$ 2,865
Intergovernmental.....	-	137,626	-	-	-
Rent.....	-	-	-	-	-
Total Revenues.....	<u>-</u>	<u>137,626</u>	<u>-</u>	<u>-</u>	<u>2,865</u>
EXPENDITURES					
Capital Outlay.....	-	155,205	158,152	-	423,419
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures.....	<u>-</u>	<u>155,205</u>	<u>158,152</u>	<u>-</u>	<u>423,419</u>
Excess of Revenues					
Under Expenditures	<u>-</u>	<u>(17,579)</u>	<u>(158,152)</u>	<u>-</u>	<u>(420,554)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of Notes	-	-	-	-	-
Operating Transfers In	-	196,806	-	-	20,000
Operating Transfers Out	-	-	(90,000)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>196,806</u>	<u>(90,000)</u>	<u>-</u>	<u>20,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	179,227	(248,152)	-	(400,554)
Fund Balances (Deficit) - Beginning of Year	64,969	1,540	268,569	4,848	418,024
Residual Equity Transfers In (Out)	<u>(64,969)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) - End of Year	<u>\$ -</u>	<u>\$ 180,767</u>	<u>\$ 20,417</u>	<u>\$ 4,848</u>	<u>\$ 17,470</u>

(Continued)

Fairfield County, Ohio

CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2000

	Airport Hangar Construction Fund	Animal Incinerator Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Reese- Peters Home Fund
REVENUES					
Charges for Services.....	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental.....	-	75,578	311,773	-	16,109
Rent.....	91,435	-	-	-	-
Total Revenues.....	<u>91,435</u>	<u>75,578</u>	<u>311,773</u>	<u>-</u>	<u>16,109</u>
EXPENDITURES					
Capital Outlay.....	116,307	88,694	856,210	659,746	557,104
Debt Service:					
Interest and Fiscal Charges	61,946	-	-	-	-
Total Expenditures.....	<u>178,253</u>	<u>88,694</u>	<u>856,210</u>	<u>659,746</u>	<u>557,104</u>
Excess of Revenues					
Under Expenditures	<u>(86,818)</u>	<u>(13,116)</u>	<u>(544,437)</u>	<u>(659,746)</u>	<u>(540,995)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of Notes	-	-	-	-	-
Operating Transfers In	99,283	15,116	-	1,000,000	500,000
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>99,283</u>	<u>15,116</u>	<u>-</u>	<u>1,000,000</u>	<u>500,000</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	12,465	2,000	(544,437)	340,254	(40,995)
Fund Balances (Deficit) - Beginning of Year	(1,225,544)	-	637,788	998,322	443,154
Residual Equity Transfers In (Out)	64,969	-	-	-	-
Fund Balances (Deficits) - End of Year	<u>\$ (1,148,110)</u>	<u>\$ 2,000</u>	<u>\$ 93,351</u>	<u>\$ 1,338,576</u>	<u>\$ 402,159</u>

(Continued)

Exhibit E-2

Ohio Department of Transportation Projects Fund	Court Security Fund	Geographical Information System Digital Orthophotogrphy Fund	Job and Family Services Relocation Fund	West Campus Relocation Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,865
1,135,473	-	-	-	-	1,676,559
-	-	-	-	-	91,435
<u>1,135,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,770,859</u>
1,173,143	36,437	808,015	-	2,573,015	7,605,447
-	-	-	165,617	30,185	257,748
<u>1,173,143</u>	<u>36,437</u>	<u>808,015</u>	<u>165,617</u>	<u>2,603,200</u>	<u>7,863,195</u>
<u>(37,670)</u>	<u>(36,437)</u>	<u>(808,015)</u>	<u>(165,617)</u>	<u>(2,603,200)</u>	<u>(6,092,336)</u>
-	-	930,000	-	-	930,000
451,124	-	-	-	-	2,282,329
-	-	-	-	-	(90,000)
<u>451,124</u>	<u>-</u>	<u>930,000</u>	<u>-</u>	<u>-</u>	<u>3,122,329</u>
413,454	(36,437)	121,985	(165,617)	(2,603,200)	(2,970,007)
21,186	78,000	-	-	-	1,710,856
-	-	-	-	-	-
<u>\$ 434,640</u>	<u>\$ 41,563</u>	<u>\$ 121,985</u>	<u>\$ (165,617)</u>	<u>\$ (2,603,200)</u>	<u>\$ (1,259,151)</u>

Fairfield County, Ohio

FEDERAL FUNDS - AIRPORT FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING USES			
Operating Transfers Out.....	(64,969)	(64,969)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(64,969)	(64,969)	-
Fund Balance - Beginning of Year.....	64,969	64,969	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**STATE FUNDS - AIRPORT FUND — CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 180,000	\$ 123,206	\$ (56,794)
EXPENDITURES			
Current:			
Conservation and Recreation			
State Funds - Airport			
Contractual Services	180,000	159,850	20,150
Excess of Revenues Under Expenditures.....	-	(36,644)	(36,644)
OTHER FINANCING SOURCES			
Operating Transfers In.....	-	196,806	196,806
Excess of Revenues and Other Financing			
Sources Over Expenditures			
	-	160,162	160,162
Fund Balance - Beginning of Year.....	1,540	1,540	-
Fund Balance - End of Year.....	\$ 1,540	\$ 161,702	\$ 160,162

Fairfield County, Ohio

**CONSTRUCTION - BRIDGES FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Works			
Construction - Bridges			
Contractual Services	55,574	55,574	-
Capital Outlay	141,837	141,490	347
Total Expenditures.....	197,411	197,064	347
Excess of Revenues Under Expenditures.....	(197,411)	(197,064)	347
OTHER FINANCING USES			
Operating Transfers Out.....	(90,000)	(90,000)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(287,411)	(287,064)	347
Fund Balance - Beginning of Year.....	231,837	231,837	-
Prior Year Encumbrances Appropriated.....	55,574	55,574	-
Fund Balance - End of Year.....	\$ -	\$ 347	\$ 347

Fairfield County, Ohio

MENTAL RETARDATION FACILITIES FUND — CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health			
Mental Retardation Facilities			
Contractual Services	4,600	-	4,600
Excess of Revenues Under Expenditures.....	(4,600)	-	4,600
Fund Balance - Beginning of Year.....	4,848	4,848	-
Fund Balance - End of Year.....	\$ 248	\$ 4,848	\$ 4,600

Fairfield County, Ohio

MENTAL HEALTH AND MENTAL RETARDATION COMPLEX FUND — CAPITAL PROJECTS FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 3,000	\$ 2,865	\$ (135)
EXPENDITURES			
Current:			
Health			
Mental Health and Mental Retardation			
Materials and Supplies	3,000	2,672	328
Contractual Services	20,456	14,690	5,766
Capital Outlay	413,544	406,117	7,427
Total Expenditures.....	437,000	423,479	13,521
Excess of Revenues Under Expenditures.....	(434,000)	(420,614)	13,386
OTHER FINANCING SOURCES			
Operating Transfers In.....	20,000	20,000	-
Excess of Revenues and Other Financing Sources Under Expenditures	(414,000)	(400,614)	13,386
Fund Balance - Beginning of Year.....	418,024	418,024	-
Fund Balance - End of Year.....	\$ 4,024	\$ 17,410	\$ 13,386

Fairfield County, Ohio

AIRPORT HANGAR CONSTRUCTION FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-8

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Rent.....	\$ 79,068	\$ 89,165	\$ 10,097
EXPENDITURES			
Current:			
Public Works			
Airport Hanger Construction			
Materials and Supplies	600	-	600
Contractual Services	24,600	7,100	17,500
Capital Outlay	316,926	263,152	53,774
Other	3,000	369	2,631
Total Expenditures.....	345,126	270,621	74,505
Excess of Revenues Under Expenditures.....	(266,058)	(181,456)	84,602
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	-	50,000	50,000
Operating Transfers Out.....	(89,186)	(60,718)	28,468
Total Other Financing Sources (Uses).....	(89,186)	(10,718)	78,468
Excess of Revenues and Other Financing Sources			
Under Expenditures and Other Financing Uses	(355,244)	(192,174)	163,070
Fund Balance - Beginning of Year.....	121,325	121,325	-
Prior Year Encumbrances Appropriated.....	255,073	255,073	-
Fund Balance - End of Year.....	\$ 21,154	\$ 184,224	\$ 163,070

Fairfield County, Ohio

ANIMAL INCINERATOR FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 75,578	\$ 75,578	\$ -
EXPENDITURES			
Current:			
Health			
Animal Incinerator			
Capital Outlay	90,694	90,694	-
Excess of Revenues Under Expenditures.....	(15,116)	(15,116)	-
OTHER FINANCING SOURCES (USES)			
Advances In.....	-	166,272	166,272
Advances Out.....	-	(166,272)	(166,272)
Operating Transfers In.....	15,116	15,116	-
Total Other Financing Sources (Uses).....	15,116	15,116	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**STATE CAPITAL IMPROVEMENTS PROGRAM FUND — CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Works			
State Capital Improvements Program			
Capital Outlay	650,216	566,857	83,359
Excess of Revenues Under Expenditures.....	(650,216)	(566,857)	83,359
Fund Balance - Beginning of Year.....	458,411	458,411	-
Prior Year Encumbrances Appropriated.....	191,805	191,805	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 83,359</u>	<u>\$ 83,359</u>

Fairfield County, Ohio

PERMANENT IMPROVEMENT FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Permanent Improvement			
Capital Outlay	1,225,930	1,114,129	111,801
Excess of Revenues Under Expenditures.....	(1,225,930)	(1,114,129)	111,801
OTHER FINANCING SOURCES			
Operating Transfers In.....	1,000,000	1,000,000	-
Excess of Revenues and Other Financing Sources Under Expenditures	(225,930)	(114,129)	111,801
Fund Balance - Beginning of Year.....	858,058	858,058	-
Prior Year Encumbrances Appropriated.....	225,930	225,930	-
Fund Balance - End of Year.....	<u>\$ 858,058</u>	<u>\$ 969,859</u>	<u>\$ 111,801</u>

Fairfield County, Ohio

REESE - PETERS HOME FUND — CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-12

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 16,109	\$ 16,109	\$ -
EXPENDITURES			
Current:			
Public Works			
Reese-Peters Home			
Contractual Services	75,719	75,344	375
Capital Outlay	676,783	601,304	75,479
Total Expenditures.....	752,502	676,648	75,854
Excess of Revenues Under Expenditures.....	(736,393)	(660,539)	75,854
OTHER FINANCING SOURCES			
Operating Transfers In.....	500,000	500,000	-
Excess of Revenues and Other Financing Sources Under Expenditures	(236,393)	(160,539)	75,854
Fund Balance - Beginning of Year.....	290,051	290,051	-
Prior Year Encumbrances Appropriated.....	236,393	236,393	-
Fund Balance - End of Year.....	<u>\$ 290,051</u>	<u>\$ 365,905</u>	<u>\$ 75,854</u>

Fairfield County, Ohio

**OHIO DEPARTMENT OF TRANSPORTATION PROJECTS FUND
CAPITAL PROJECTS FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-13

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 1,114,033	\$ 1,135,473	\$ 21,440
EXPENDITURES			
Current:			
Public Works			
Ohio Department of Transportation Projects			
Capital Outlay	1,173,143	1,173,143	-
Excess of Revenues Under Expenditures.....	(59,110)	(37,670)	21,440
OTHER FINANCING SOURCES			
Operating Transfers In.....	451,124	451,124	-
Excess of Revenues and Other Financing Sources Over Expenditures	392,014	413,454	21,440
Fund Balance - Beginning of Year.....	21,186	21,186	-
Fund Balance - End of Year.....	<u>\$ 413,200</u>	<u>\$ 434,640</u>	<u>\$ 21,440</u>

Fairfield County, Ohio

COURT SECURITY FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-14

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Judicial			
Court Security			
Capital Outlay	60,000	36,464	23,536
Excess of Revenues Under Expenditures.....	(60,000)	(36,464)	23,536
Fund Balance - Beginning of Year.....	78,000	78,000	-
Fund Balance - End of Year.....	\$ 18,000	\$ 41,536	\$ 23,536

Fairfield County, Ohio

**GEOGRAPHICAL INFORMATION SYSTEM DIGITAL ORTHOPHOTOGRAPHY FUND —
CAPITAL PROJECTS FUND — SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-15

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Geographical Information System Digital Orthophotography			
Contractual Services	930,000	928,601	1,399
Excess of Revenues Under Expenditures.....	(930,000)	(928,601)	1,399
OTHER FINANCING SOURCES			
Proceeds of Notes.....	930,000	930,000	-
Excess of Revenues and Other Financing			
Sources Over Expenditures	-	1,399	1,399
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 1,399	\$ 1,399

Fairfield County, Ohio

**JOB AND FAMILY SERVICES RELOCATION FUND — CAPITAL PROJECTS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit E-16

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Human Services			
Job and Family Services Relocation			
Capital Outlay	7,175,000	-	7,175,000
Excess of Revenues Under Expenditures.....	(7,175,000)	-	7,175,000
OTHER FINANCING SOURCES			
Proceeds of Notes.....	7,175,000	7,175,000	-
Excess of Revenues and Other Financing			
Sources Over Expenditures	-	7,175,000	7,175,000
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 7,175,000	\$ 7,175,000

Fairfield County, Ohio

WEST CAMPUS RELOCATION FUND — CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit E-17

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
West Campus Relocation			
Capital Outlay	2,825,000	2,573,015	251,985
Excess of Revenues Under Expenditures.....	(2,825,000)	(2,573,015)	251,985
OTHER FINANCING SOURCES			
Proceeds of Notes.....	2,825,000	2,825,000	-
Excess of Revenues and Other Financing			
Sources Over Expenditures	-	251,985	251,985
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 251,985	\$ 251,985

Enterprise Funds

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

The following are included in enterprise funds:

Sewer Fund To account for sewer services provided to individuals and commercial users. For GAAP reporting purposes, the Sewer Debt Service Fund was combined and reported as a part of this fund.

Water Fund To account for water services provided to individuals and commercial users. For GAAP reporting purposes, the Water Debt Service Fund was combined and reported as a part of this fund.

Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING BALANCE SHEET

December 31, 2000

	Sewer Fund	Water Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ 4,675,748	\$ 3,790,103	\$ 8,465,851
Cash and Cash Equivalents in Segregated Accounts.....	218,774	128,729	347,503
Receivables:			
Accounts	283,152	222,440	505,592
Accrued Interest	40,313	32,376	72,689
Due From Other Funds.....	58,027	15,691	73,718
Materials and Supplies Inventory.....	6,928	4,059	10,987
Prepaid Items.....	8,770	8,653	17,423
Deferred Charges.....	91,650	91,650	183,300
Total Current Assets.....	5,383,362	4,293,701	9,677,063
Restricted Assets:			
Cash and Cash Equivalents.....	43,510	-	43,510
Cash and Cash Equivalents with Fiscal Agents.....	91,188	-	91,188
Total Restricted Assets.....	134,698	-	134,698
Property, Plant, and Equipment:			
Land.....	241,310	1,051,767	1,293,077
Buildings.....	478,491	1,023,185	1,501,676
Improvements Other Than Buildings.....	15,721,652	11,858,067	27,579,719
Equipment.....	187,753	145,350	333,103
Vehicles.....	200,345	204,282	404,627
Construction in Porgress.....	4,898,176	7,894,528	12,792,704
Less: Accumulated Depreciation.....	(3,160,258)	(2,419,021)	(5,579,279)
Total Property, Plant, and Equipment.....	18,567,469	19,758,158	38,325,627
Total Assets.....	\$ 24,085,529	\$ 24,051,859	\$ 48,137,388

(Continued)

Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING BALANCE SHEET

(Continued)

December 31, 2000

Exhibit F-1

	Sewer Fund	Water Fund	Totals
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 45,351	\$ 34,813	\$ 80,164
Contracts Payable	205,120	499,784	704,904
Accrued Wages and Benefits	17,677	11,166	28,843
Compensated Absences Payable	58,517	47,109	105,626
Retainage Payable	48,380	237,113	285,493
Due To Other Funds	371	371	742
Intergovernmental Payable	26,077	9,895	35,972
Accrued Interest Payable	71,153	103,553	174,706
Notes Payable	3,080,000	4,150,000	7,230,000
Current Portion of:			
EPA Loans Payable	74,850	-	74,850
General Obligation Bonds Payable	2,500	92,500	95,000
Total Current Liabilities	<u>3,629,996</u>	<u>5,186,304</u>	<u>8,816,300</u>
Payable From Restricted Assets:			
Refundable Deposits	43,510	-	43,510
General Obligation Bonds Payable	60,427	-	60,427
Accrued Interest Payable	30,761	-	30,761
Total Liabilities Payable From Restricted Assets	<u>134,698</u>	<u>-</u>	<u>134,698</u>
Long-Term Liabilities:			
EPA Loans Payable (net of current portion)	2,369,592	-	2,369,592
General Obligation Bonds Payable (net of current portion)	5,082,073	5,342,500	10,424,573
Total Long-Term Liabilities	<u>7,451,665</u>	<u>5,342,500</u>	<u>12,794,165</u>
Total Liabilities	<u>11,216,359</u>	<u>10,528,804</u>	<u>21,745,163</u>
FUND EQUITY			
Contributed Capital	11,654,231	7,463,188	19,117,419
Retained Earnings:			
Unreserved	1,214,939	6,059,867	7,274,806
Total Fund Equity	<u>12,869,170</u>	<u>13,523,055</u>	<u>26,392,225</u>
Total Liabilities and Fund Equity	<u>\$ 24,085,529</u>	<u>\$ 24,051,859</u>	<u>\$ 48,137,388</u>

Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

For the Year Ended December 31, 2000

Exhibit F-2

	Sewer Fund	Water Fund	Totals
Operating Revenues:			
Charges for Services	\$ 2,202,112	\$ 1,957,477	\$ 4,159,589
Operating Expenses:			
Personal Services	437,289	288,040	725,329
Fringe Benefits	95,236	54,431	149,667
Contractual Services	751,365	129,738	881,103
Materials and Supplies	75,978	112,855	188,833
Other Operating Expenses	3,185	46,467	49,652
Depreciation	318,011	216,551	534,562
Total Operating Expenses	1,681,064	848,082	2,529,146
Operating Income	521,048	1,109,395	1,630,443
Non-Operating Revenues (Expenses):			
Interest Income	121,569	238,641	360,210
Gain on Sale of Fixed Assets	22,333	-	22,333
Loss on Disposal of Fixed Assets	-	(28,306)	(28,306)
Interest and Fiscal Charges	(449,223)	(513,292)	(962,515)
Other Non-Operating Revenues	3,194	57,849	61,043
Total Non-Operating Revenues (Expenses)	(302,127)	(245,108)	(547,235)
Net Income	218,921	864,287	1,083,208
Retained Earnings - Beginning of Year	996,018	5,195,580	6,191,598
Retained Earnings - End of Year	1,214,939	6,059,867	7,274,806
Contributed Capital - Beginning of Year	10,690,703	6,240,723	16,931,426
Contributions During the Year:			
Customers	597,325	457,235	1,054,560
Special Assessments	17,395	643,760	661,155
Developers	348,808	121,470	470,278
Contributed Capital - End of Year	11,654,231	7,463,188	19,117,419
Total Fund Equity - End of Year	\$ 12,869,170	\$ 13,523,055	\$ 26,392,225

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Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2000

	Sewer Fund	Water Fund	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows From Operating Activities			
Cash Received from Customers.....	\$ 2,195,677	\$ 1,936,873	\$ 4,132,550
Cash Payments for Employee Services and Benefits.....	(525,438)	(332,812)	(858,250)
Cash Payments for Goods and Services.....	(801,022)	(219,769)	(1,020,791)
Other Operating Expenses.....	(3,185)	(46,467)	(49,652)
Other Non-Operating Revenues.....	3,194	57,849	61,043
Customer Deposits Received.....	66,500	-	66,500
Customer Deposits Returned.....	(57,000)	-	(57,000)
Net Cash Provided By Operating Activities.....	<u>878,726</u>	<u>1,395,674</u>	<u>2,274,400</u>
Cash Flows From Capital and Related Financing Activities			
Tap-In Fees.....	597,325	457,235	1,054,560
Sale of Fixed Assets.....	34,131	-	34,131
Acquisition of Capital Assets.....	(3,011,289)	(5,292,198)	(8,303,487)
Proceeds from Sale of Notes.....	3,080,000	5,450,000	8,530,000
Capital Contributions.....	-	643,760	643,760
Principal Paid on Notes Payable.....	(1,880,000)	(6,800,000)	(8,680,000)
Principal Paid on EPA Refunding Loan.....	(145,818)	-	(145,818)
Principal Paid on General Obligation Bonds.....	(55,000)	(85,000)	(140,000)
Interest Paid on Notes Payable.....	(74,991)	(240,481)	(315,472)
Interest Paid on EPA Refunding Loan.....	(90,416)	-	(90,416)
Interest Paid on General Obligation Bonds.....	(258,325)	(284,173)	(542,498)
Net Cash Used for Capital and Related Financing Activities	<u>(1,804,383)</u>	<u>(6,150,857)</u>	<u>(7,955,240)</u>
Cash Flows From Investing Activities			
Interest.....	115,873	275,730	391,603
Net Cash Provided By Investing Activities.....	<u>115,873</u>	<u>275,730</u>	<u>391,603</u>
Net Decrease in Cash and Cash Equivalents.....	(809,784)	(4,479,453)	(5,289,237)
Cash and Cash Equivalents - Beginning of Year.....	<u>5,839,004</u>	<u>8,398,285</u>	<u>14,237,289</u>
Cash and Cash Equivalents - End of Year.....	<u>\$ 5,029,220</u>	<u>\$ 3,918,832</u>	<u>\$ 8,948,052</u>

(Continued)

Fairfield County, Ohio

**ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

(Continued)

For the Year Ended December 31, 2000

Exhibit F-3

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Totals</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income.....	\$ 521,048	\$ 1,109,395	\$ 1,630,443
Adjustments to Reconcile Operating Income to Net			
Cash Provided By Operating Activities:			
Other Non-Operating Revenues	3,194	57,849	61,043
Depreciation Expense	318,011	216,551	534,562
(Increases) Decreases in Assets:			
Accounts Receivable	(5,450)	(20,447)	(25,897)
Intergovernmental Receivable	223	-	223
Due from Other Funds	(1,208)	(157)	(1,365)
Materials and Supplies Inventory	(1,421)	3,309	1,888
Prepays	(1,548)	2,130	582
Increases (Decreases) in Liabilities:			
Accounts Payable	17,956	15,341	33,297
Contracts Payable	1,954	2,749	4,703
Accrued Wages and Benefits	2,557	829	3,386
Compensated Absences Payable	6,406	8,550	14,956
Due to Other Funds	(196)	(86)	(282)
Intergovernmental Payable	7,700	(339)	7,361
Customer Deposits	9,500	-	9,500
Net Cash Provided By Operating Activities	<u>\$ 878,726</u>	<u>\$ 1,395,674</u>	<u>\$ 2,274,400</u>

Noncash Capital Financing Activities:

Developers contributed \$348,808 and \$121,470 in the form of sewer lines and water lines, respectively, during 2000.

Fairfield County, Ohio

SEWER FUND — ENTERPRISE FUND SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)

For the Year Ended December 31, 2000

Exhibit F-4

	Sewer Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 1,785,958	\$ 2,133,976	\$ 348,018
Tap-In Fees.....	500,200	597,325	97,125
Penalties.....	38,000	42,427	4,427
Deposits.....	45,990	66,500	20,510
Proceeds of Notes.....	1,291,400	1,300,000	8,600
Sales of Fixed Assets.....	2,500	34,131	31,631
Other Non-Operating Revenues.....	4,742	3,194	(1,548)
Interest.....	50,000	80,180	30,180
Total Revenues.....	3,718,790	4,257,733	538,943
EXPENSES			
Personal Services.....	429,162	428,326	836
Fringe Benefits.....	127,900	97,112	30,788
Contractual Services.....	1,080,460	994,187	86,273
Materials and Supplies.....	107,700	83,413	24,287
Deposits.....	64,500	57,000	7,500
Other Operating Expenses.....	25,000	6,185	18,815
Capital Outlay.....	5,447,051	4,902,775	544,276
Total Expenses.....	7,281,773	6,568,998	712,775
Excess of Revenues Under Expenses.....	(3,562,983)	(2,311,265)	1,251,718
Operating Transfers In.....	31,631	-	(31,631)
Operating Transfers Out.....	(905,938)	(596,200)	309,738
Excess of Revenues Under Expenses and Operating Transfers	(4,437,290)	(2,907,465)	1,529,825
Fund Equity - Beginning of Year.....	2,690,310	2,690,310	-
Prior Year Encumbrances Appropriated.....	2,617,015	2,617,015	-
Fund Equity - End of Year.....	\$ 870,035	\$ 2,399,860	\$ 1,529,825

Fairfield County, Ohio

**WATER FUND — ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2000

Exhibit F-5

	Water Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 1,305,200	\$ 1,904,642	\$ 599,442
Tap-In Fees.....	563,800	457,235	(106,565)
Penalties.....	15,000	15,712	712
Proceeds of Notes.....	655,000	650,000	(5,000)
Other Non-Operating Revenues.....	1,000	57,849	56,849
Interest.....	110,806	234,606	123,800
Total Revenues.....	<u>2,650,806</u>	<u>3,320,044</u>	<u>669,238</u>
EXPENSES			
Personal Services.....	289,312	278,661	10,651
Fringe Benefits.....	71,550	54,151	17,399
Contractual Services.....	667,324	625,942	41,382
Materials and Supplies.....	122,245	118,869	3,376
Other Operating Expenses.....	51,000	46,467	4,533
Capital Outlay.....	6,877,205	6,446,205	431,000
Total Expenses.....	<u>8,078,636</u>	<u>7,570,295</u>	<u>508,341</u>
Excess of Revenues Under Expenses.....	(5,427,830)	(4,250,251)	1,177,579
Operating Transfers Out.....	(1,742,628)	(1,742,555)	73
Excess of Revenues Under Expenses and Operating Transfers	(7,170,458)	(5,992,806)	1,177,652
Fund Equity - Beginning of Year.....	7,312,825	7,312,825	-
Prior Year Encumbrances Appropriated.....	594,851	594,851	-
Fund Equity - End of Year.....	<u>\$ 737,218</u>	<u>\$ 1,914,870</u>	<u>\$ 1,177,652</u>

Internal Service Fund

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

The following is the County's internal service fund:

**Self-Funded Health
Insurance Fund**

The County is self-insured for employee health care benefits. This fund accounts 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 financial statements are presented in this section.

Fiduciary Funds

The fiduciary funds are maintained to account for assets held by the County in the capacity of a trustee or agent. These funds include agency funds.

The following are included in agency funds:

District Board of Health Fund	To account for the funds of the Board of Health. The County Auditor is the <i>ex officio</i> fiscal agent for the Board.
County Hotel Lodging Fund	To account for a three percent hotel tax collected and then forwarded to the Fairfield County Visitors and Convention Bureau.
Soil and Water Fund	To account for the fund activities of the Fairfield County Soil and Water Conservation District, a statutorily created separate political subdivision of the State. The County Auditor is the fiscal agent for the District.
Regional Planning Fund	To account for the fund activities of the Fairfield County Regional Planning Commission, a statutorily created separate political subdivision of the State. The County Auditor is the fiscal agent for the Commission.
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 to cities, villages, townships, and the County itself, as prescribed by State statute.
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 then 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 then distributed to municipal corporations and townships.
Undivided Local Tax Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes, state sales taxes, and corporate franchise taxes that are returned to the County. These monies are apportioned to local governments on a monthly basis.
Township Gasoline Tax Fund	To account for the collection of State gasoline tax revenues which are then apportioned equally to the thirteen townships in the County.
Real Property Tax Fund	To account for the overpayments of homestead taxes which are returned by the State and then forwarded to the taxpayer.

(Continued)

Fiduciary Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Undivided Local Government Revenue Assistance Fund	To account for the collection of shared revenues from the State of Ohio that are apportioned to local governments on a monthly basis.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
Ohio Elections Commission Fund	To account for the fees collected from individuals filing a declaration of candidacy with the Board of Elections. These funds are then forwarded to the State of Ohio Elections Commission.
County Court Agency Fund	To account for Clerk of Court's auto title fees, Probate Court receipts, and Juvenile Court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County 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.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Family, Adult, and Children First Fund	To account for state grant revenues and expenditures of the Fairfield County Family, Adult, and Children First Council. The County Commissioners serve as administrative agent and the County Auditor serves as fiscal agent of the Council.
Alimony and Child Support Fund	To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.
Multi-County Juvenile Detention System Fund	To account for the system's construction costs of a multi-county juvenile detention center.

Fairfield County, Ohio

AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
DISTRICT BOARD OF HEALTH FUND				
Assets				
Cash and Cash Equivalents	\$ 178,491	\$ 1,726,932	\$ 1,484,541	\$ 420,882
Due from Other Funds	167,730	181,386	167,730	181,386
Total Assets	<u>\$ 346,221</u>	<u>\$ 1,908,318</u>	<u>\$ 1,652,271</u>	<u>\$ 602,268</u>
Liabilities				
Due to Other Funds	\$ 970	-	\$ 970	-
Due to Others	345,251	1,908,318	1,651,301	602,268
Total Liabilities	<u>\$ 346,221</u>	<u>\$ 1,908,318</u>	<u>\$ 1,652,271</u>	<u>\$ 602,268</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and Cash Equivalents	\$ 14,226	\$ 181,104	\$ 179,010	\$ 16,320
Property and Other Taxes Receivable	41,086	41,657	41,086	41,657
Total Assets	<u>\$ 55,312</u>	<u>\$ 222,761</u>	<u>\$ 220,096</u>	<u>\$ 57,977</u>
Liabilities				
Due to Other Funds	\$ 2,054	\$ 2,083	\$ 2,054	\$ 2,083
Due to Others	53,258	220,678	218,042	55,894
Total Liabilities	<u>\$ 55,312</u>	<u>\$ 222,761</u>	<u>\$ 220,096</u>	<u>\$ 57,977</u>
SOIL AND WATER FUND				
Assets				
Cash and Cash Equivalents	\$ 200,373	\$ 416,477	\$ 445,423	\$ 171,427
Total Assets	<u>\$ 200,373</u>	<u>\$ 416,477</u>	<u>\$ 445,423</u>	<u>\$ 171,427</u>
Liabilities				
Due to Others	\$ 200,373	\$ 416,477	\$ 445,423	\$ 171,427
Total Liabilities	<u>\$ 200,373</u>	<u>\$ 416,477</u>	<u>\$ 445,423</u>	<u>\$ 171,427</u>
REGIONAL PLANNING FUND				
Assets				
Cash and Cash Equivalents	\$ 305,258	\$ 514,011	\$ 501,824	\$ 317,445
Total Assets	<u>\$ 305,258</u>	<u>\$ 514,011</u>	<u>\$ 501,824</u>	<u>\$ 317,445</u>
Liabilities				
Due to Others	\$ 305,258	\$ 514,011	\$ 501,824	\$ 317,445
Total Liabilities	<u>\$ 305,258</u>	<u>\$ 514,011</u>	<u>\$ 501,824</u>	<u>\$ 317,445</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
PREPAYMENT FUND				
Assets				
Cash and Cash Equivalents	\$ 153,731	\$ 552,631	\$ 506,155	\$ 200,207
Total Assets	<u>\$ 153,731</u>	<u>\$ 552,631</u>	<u>\$ 506,155</u>	<u>\$ 200,207</u>
Liabilities				
Due to Others	\$ 153,731	\$ 552,631	\$ 506,155	\$ 200,207
Total Liabilities	<u>\$ 153,731</u>	<u>\$ 552,631</u>	<u>\$ 506,155</u>	<u>\$ 200,207</u>
UNDIVIDED GENERAL TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 2,097,034	\$ 72,324,962	\$ 72,581,245	\$ 1,840,751
Property and Other Taxes Receivable	73,150,477	78,679,819	73,150,477	78,679,819
Special Assessments Receivable	1,193,762	1,795,850	1,193,762	1,795,850
Total Assets	<u>\$ 76,441,273</u>	<u>\$ 152,800,631</u>	<u>\$ 146,925,484</u>	<u>\$ 82,316,420</u>
Liabilities				
Due to Other Funds	\$ 10,523,973	\$ 11,460,356	\$ 10,523,973	\$ 11,460,356
Intergovernmental Payable	65,917,300	141,340,275	136,401,511	70,856,064
Total Liabilities	<u>\$ 76,441,273</u>	<u>\$ 152,800,631</u>	<u>\$ 146,925,484</u>	<u>\$ 82,316,420</u>
UNDIVIDED TANGIBLE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 983,570	\$ 10,695,984	\$ 3,927,333	\$ 7,752,221
Property and Other Taxes Receivable	9,778,906	10,580,973	9,778,906	10,580,973
Total Assets	<u>\$ 10,762,476</u>	<u>\$ 21,276,957</u>	<u>\$ 13,706,239</u>	<u>\$ 18,333,194</u>
Liabilities				
Due to Other Funds	\$ 939,113	\$ 1,724,004	\$ 939,113	\$ 1,724,004
Intergovernmental Payable	9,823,363	19,552,953	12,767,126	16,609,190
Total Liabilities	<u>\$ 10,762,476</u>	<u>\$ 21,276,957</u>	<u>\$ 13,706,239</u>	<u>\$ 18,333,194</u>
UNDIVIDED TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 42,097	\$ 76,230,053	\$ 76,201,979	\$ 70,171
Special Assessments Receivable	1,628,486	1,570,163	1,628,486	1,570,163
Intergovernmental Receivable	30,938	26,513	30,938	26,513
Total Assets	<u>\$ 1,701,521</u>	<u>\$ 77,826,729</u>	<u>\$ 77,861,403</u>	<u>\$ 1,666,847</u>
Liabilities				
Intergovernmental Payable	\$ 1,701,521	\$ 77,826,729	\$ 77,861,403	\$ 1,666,847
Total Liabilities	<u>\$ 1,701,521</u>	<u>\$ 77,826,729</u>	<u>\$ 77,861,403</u>	<u>\$ 1,666,847</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 1,409,962	\$ 5,500,336	\$ 5,584,277	\$ 1,326,021
Total Assets	<u>\$ 1,409,962</u>	<u>\$ 5,500,336</u>	<u>\$ 5,584,277</u>	<u>\$ 1,326,021</u>
Liabilities				
Intergovernmental Payable	\$ 1,409,962	\$ 5,500,336	\$ 5,584,277	\$ 1,326,021
Total Liabilities	<u>\$ 1,409,962</u>	<u>\$ 5,500,336</u>	<u>\$ 5,584,277</u>	<u>\$ 1,326,021</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 724,395	\$ 724,395	\$ -
Intergovernmental Receivable	36,066	37,113	36,066	37,113
Total Assets	<u>\$ 36,066</u>	<u>\$ 761,508</u>	<u>\$ 760,461</u>	<u>\$ 37,113</u>
Liabilities				
Intergovernmental Payable	\$ 36,066	\$ 761,508	\$ 760,461	\$ 37,113
Total Liabilities	<u>\$ 36,066</u>	<u>\$ 761,508</u>	<u>\$ 760,461</u>	<u>\$ 37,113</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 5,073,582	\$ 5,073,582	\$ -
Intergovernmental Receivable	341,413	352,805	341,413	352,805
Total Assets	<u>\$ 341,413</u>	<u>\$ 5,426,387</u>	<u>\$ 5,414,995</u>	<u>\$ 352,805</u>
Liabilities				
Due to Other Funds	\$ 153,636	\$ 158,762	\$ 153,636	\$ 158,762
Intergovernmental Payable	187,777	5,267,625	5,261,359	194,043
Total Liabilities	<u>\$ 341,413</u>	<u>\$ 5,426,387</u>	<u>\$ 5,414,995</u>	<u>\$ 352,805</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 648,057	\$ 648,057	\$ -
Intergovernmental Receivable	31,107	32,271	31,107	32,271
Total Assets	<u>\$ 31,107</u>	<u>\$ 680,328</u>	<u>\$ 679,164</u>	<u>\$ 32,271</u>
Liabilities				
Intergovernmental Payable	\$ 31,107	\$ 680,328	\$ 679,164	\$ 32,271
Total Liabilities	<u>\$ 31,107</u>	<u>\$ 680,328</u>	<u>\$ 679,164</u>	<u>\$ 32,271</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
REAL PROPERTY TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 12,502	\$ 12,502	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 12,502</u>	<u>\$ 12,502</u>	<u>\$ -</u>
Liabilities				
Due to Others	\$ -	\$ 12,502	\$ 12,502	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 12,502</u>	<u>\$ 12,502</u>	<u>\$ -</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 4,484,853	\$ 4,484,853	\$ -
Intergovernmental Receivable	326,483	329,346	326,483	329,346
Total Assets	<u>\$ 326,483</u>	<u>\$ 4,814,199</u>	<u>\$ 4,811,336</u>	<u>\$ 329,346</u>
Liabilities				
Intergovernmental Payable	\$ 326,483	\$ 4,814,199	\$ 4,811,336	\$ 329,346
Total Liabilities	<u>\$ 326,483</u>	<u>\$ 4,814,199</u>	<u>\$ 4,811,336</u>	<u>\$ 329,346</u>
UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 1,094,607	\$ 1,094,607	\$ -
Intergovernmental Receivable	74,024	79,033	74,024	79,033
Total Assets	<u>\$ 74,024</u>	<u>\$ 1,173,640</u>	<u>\$ 1,168,631</u>	<u>\$ 79,033</u>
Liabilities				
Due to Other Funds	\$ 33,311	\$ 35,565	\$ 33,311	\$ 35,565
Intergovernmental Payable	40,713	1,138,075	1,135,320	43,468
Total Liabilities	<u>\$ 74,024</u>	<u>\$ 1,173,640</u>	<u>\$ 1,168,631</u>	<u>\$ 79,033</u>
PAYROLL AGENCY FUND				
Assets				
Cash and Cash Equivalents	\$ 268	\$ 11,897,245	\$ 11,896,598	\$ 915
Total Assets	<u>\$ 268</u>	<u>\$ 11,897,245</u>	<u>\$ 11,896,598</u>	<u>\$ 915</u>
Liabilities				
Due to Others	\$ 268	\$ 11,897,245	\$ 11,896,598	\$ 915
Total Liabilities	<u>\$ 268</u>	<u>\$ 11,897,245</u>	<u>\$ 11,896,598</u>	<u>\$ 915</u>

(Continued)

Fairfield County, Ohio

(Continued)

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

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ 270	\$ 445	\$ 715	\$ -
Total Assets	<u>\$ 270</u>	<u>\$ 445</u>	<u>\$ 715</u>	<u>\$ -</u>
Liabilities				
Intergovernmental Payable	\$ 270	\$ 445	\$ 715	\$ -
Total Liabilities	<u>\$ 270</u>	<u>\$ 445</u>	<u>\$ 715</u>	<u>\$ -</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,069,281	\$ 17,755,878	\$ 14,807,258	\$ 4,017,901
Accounts Receivable	422,295	540,524	422,295	540,524
Total Assets	<u>\$ 1,491,576</u>	<u>\$ 18,296,402</u>	<u>\$ 15,229,553</u>	<u>\$ 4,558,425</u>
Liabilities				
Due to Other Funds	\$ 70,393	\$ 78,265	\$ 70,393	\$ 78,265
Due to Others	1,421,183	18,218,137	15,159,160	4,480,160
Total Liabilities	<u>\$ 1,491,576</u>	<u>\$ 18,296,402</u>	<u>\$ 15,229,553</u>	<u>\$ 4,558,425</u>
SHERIFF AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 18,594	\$ 2,938,846	\$ 2,931,447	\$ 25,993
Total Assets	<u>\$ 18,594</u>	<u>\$ 2,938,846</u>	<u>\$ 2,931,447</u>	<u>\$ 25,993</u>
Liabilities				
Due to Others	\$ 18,594	\$ 2,938,846	\$ 2,931,447	\$ 25,993
Total Liabilities	<u>\$ 18,594</u>	<u>\$ 2,938,846</u>	<u>\$ 2,931,447</u>	<u>\$ 25,993</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,201	\$ 140,630	\$ 139,982	\$ 2,849
Total Assets	<u>\$ 2,201</u>	<u>\$ 140,630</u>	<u>\$ 139,982</u>	<u>\$ 2,849</u>
Liabilities				
Due to Others	\$ 2,201	\$ 140,630	\$ 139,982	\$ 2,849
Total Liabilities	<u>\$ 2,201</u>	<u>\$ 140,630</u>	<u>\$ 139,982</u>	<u>\$ 2,849</u>

(Continued)

Fairfield County, Ohio

(Continued)

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

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ 105,229	\$ 112,353	\$ 129,352	\$ 88,230
Intergovernmental Receivable	75	-	75	-
Total Assets	<u>\$ 105,304</u>	<u>\$ 112,353</u>	<u>\$ 129,427</u>	<u>\$ 88,230</u>
Liabilities				
Due to Others	\$ 105,304	\$ 112,353	\$ 129,427	\$ 88,230
Total Liabilities	<u>\$ 105,304</u>	<u>\$ 112,353</u>	<u>\$ 129,427</u>	<u>\$ 88,230</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 34,972	\$ 29,050	\$ 50,081	\$ 13,941
Total Assets	<u>\$ 34,972</u>	<u>\$ 29,050</u>	<u>\$ 50,081</u>	<u>\$ 13,941</u>
Liabilities				
Due to Others	\$ 34,972	\$ 29,050	\$ 50,081	\$ 13,941
Total Liabilities	<u>\$ 34,972</u>	<u>\$ 29,050</u>	<u>\$ 50,081</u>	<u>\$ 13,941</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and Cash Equivalents	\$ 173,472	\$ 313,406	\$ 389,555	\$ 97,323
Total Assets	<u>\$ 173,472</u>	<u>\$ 313,406</u>	<u>\$ 389,555</u>	<u>\$ 97,323</u>
Liabilities				
Due to Others	\$ 173,472	\$ 313,406	\$ 389,555	\$ 97,323
Total Liabilities	<u>\$ 173,472</u>	<u>\$ 313,406</u>	<u>\$ 389,555</u>	<u>\$ 97,323</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 395,220	\$ 392,111	\$ 3,109
Cash and Cash Equivalents in Segregated Accounts	251,493	7,741,695	7,680,085	313,103
Total Assets	<u>\$ 251,493</u>	<u>\$ 8,136,915</u>	<u>\$ 8,072,196</u>	<u>\$ 316,212</u>
Liabilities				
Due to Other Funds	\$ 17,506	\$ 19,952	\$ 17,506	\$ 19,952
Due to Others	233,987	8,116,963	8,054,690	296,260
Total Liabilities	<u>\$ 251,493</u>	<u>\$ 8,136,915</u>	<u>\$ 8,072,196</u>	<u>\$ 316,212</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2000

Exhibit G-1

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
MULTI-COUNTY JUVENILE DETENTION SYSTEM FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 58,330	\$ -	\$ 58,330
Total Assets	<u>\$ -</u>	<u>\$ 58,330</u>	<u>\$ -</u>	<u>\$ 58,330</u>
Liabilities				
Due to Others	\$ -	\$ 58,330	\$ -	\$ 58,330
Total Liabilities	<u>\$ -</u>	<u>\$ 58,330</u>	<u>\$ -</u>	<u>\$ 58,330</u>
 TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	\$ 5,663,981	\$ 192,957,485	\$ 186,258,114	\$ 12,363,352
Cash and Cash Equivalents in Segregated Accounts	1,376,541	28,606,099	25,608,853	4,373,787
Receivables:				
Property and Other Taxes	82,970,469	89,302,449	82,970,469	89,302,449
Accounts	422,295	540,524	422,295	540,524
Special Assessments	2,822,248	3,366,013	2,822,248	3,366,013
Intergovernmental	840,106	857,081	840,106	857,081
Due from Other Funds	167,730	181,386	167,730	181,386
Total Assets	<u>\$ 94,263,370</u>	<u>\$ 315,811,037</u>	<u>\$ 299,089,815</u>	<u>\$ 110,984,592</u>
Liabilities				
Due to Other Funds	\$ 11,740,956	\$ 13,478,987	\$ 11,740,956	\$ 13,478,987
Intergovernmental Payable	79,474,562	256,882,473	245,262,672	91,094,363
Due to Others	3,047,852	45,449,577	42,086,187	6,411,242
Total Liabilities	<u>\$ 94,263,370</u>	<u>\$ 315,811,037</u>	<u>\$ 299,089,815</u>	<u>\$ 110,984,592</u>

General Fixed Assets Account Group

The general fixed assets account group accounts for fixed assets acquired for general governmental purposes except for those assets accounted for in proprietary funds.

Fairfield County, Ohio

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION

For the Year Ended December 31, 2000

Exhibit H-1

	General Fixed Assets January 1, 2000	Additions	Deductions	General Fixed Assets December 31, 2000
General Government:				
Legislative and Executive	\$ 3,882,003	\$ 4,117,536	\$ 572,946	\$ 7,426,593
Judicial	2,183,408	605,367	352,062	2,436,713
Public Safety	6,378,185	379,153	136,194	6,621,144
Public Works	4,987,025	1,138,643	220,911	5,904,757
Health	5,776,018	1,351,155	741,830	6,385,343
Human Services	1,049,528	444,042	39,252	1,454,318
Transportation	4,380,376	710,664	297,143	4,793,897
Conservation and Recreation	8,920	-	-	8,920
Total General Fixed Assets	<u>\$ 28,645,463</u>	<u>\$ 8,746,560</u>	<u>\$ 2,360,338</u>	<u>\$ 35,031,685</u>

Fairfield County, Ohio

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

December 31, 2000

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>
General Government:				
Legislative and Executive	\$ 7,426,593	\$ 1,570,257	\$ 3,512,521	\$ 10,294
Judicial	2,436,713	60,500	1,532,266	2,132
Public Safety	6,621,144	36,500	4,187,013	-
Public Works	5,904,757	159,702	309,906	-
Health	6,385,343	135,213	4,772,533	10,833
Human Services	1,454,318	1,500	706,639	-
Transportation	4,793,897	976,184	1,992,468	1,785,651
Conservation and Recreation	8,920	8,920	-	-
Total General Fixed Assets	<u>\$ 35,031,685</u>	<u>\$ 2,948,776</u>	<u>\$ 17,013,346</u>	<u>\$ 1,808,910</u>

Machinery and Equipment	Furniture and Fixtures	Vehicles	Construction in Progress
\$ 1,071,800	\$ 203,994	\$ 232,168	\$ 825,559
670,221	121,983	49,611	-
1,391,100	11,936	994,595	-
1,002,628	22,587	2,378,339	2,031,595
285,673	22,011	1,159,080	-
617,345	14,827	114,007	-
2,969	1,100	35,525	-
-	-	-	-
\$ 5,041,736	\$ 398,438	\$ 4,963,325	\$ 2,857,154

Fairfield County, Ohio

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

December 31, 2000

Exhibit H-3

General Fixed Assets

Land	\$ 2,948,776
Buildings	17,013,346
Improvements Other Than Buildings	1,808,910
Machinery and Equipment	5,041,736
Furniture and Fixtures	398,438
Vehicles	4,963,325
Construction in Progress	<u>2,857,154</u>
Total General Fixed Assets	<u>\$ 35,031,685</u>

Investments in General Fixed Assets from:

General Fund Revenues	\$ 21,502,411
Federal Grants	1,449,631
State Grants	3,295,572
Donations	382,878
Acquisitions prior to December 31, 1988	<u>8,401,193</u>
Total General Fixed Assets	<u>\$ 35,031,685</u>

Statistical Section

Fairfield County, Ohio

REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION ALL GOVERNMENTAL FUND TYPES (1) LAST TEN YEARS

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Revenues — By Source</u>				
Property and Other Taxes.....	\$ 10,394,945	\$ 9,890,341	\$ 8,093,269	\$ 7,569,889
Sales Taxes (2).....	9,341,568	9,043,396	7,941,611	7,211,971
Charges For Services.....	5,015,090	4,633,477	4,504,542	3,752,246
Licenses and Permits.....	239,172	233,495	238,819	238,502
Permissive Motor Vehicle License Tax (3).....	933,178	907,294	886,809	860,967
Fines and Forfeitures.....	439,785	500,711	537,057	532,549
Intergovernmental.....	29,281,453	26,628,251	22,947,950	20,852,204
Special Assessments.....	156,021	145,638	148,445	132,630
Interest.....	3,508,717	1,758,350	2,180,463	1,708,331
Rent.....	317,926	264,484	271,475	280,042
Donations (4).....	21,925	13,895	29,868	17,762
Other.....	470,668	422,679	678,921	640,489
Total revenues.....	<u>\$ 60,120,448</u>	<u>\$ 54,442,011</u>	<u>\$ 48,459,229</u>	<u>\$ 43,797,582</u>
<u>Expenditures — By Function</u>				
General Government:				
Legislative and Executive.....	\$ 7,726,082	\$ 6,983,240	\$ 6,137,601	\$ 5,473,620
Judicial.....	3,404,191	3,121,418	2,910,636	2,467,274
Public Safety.....	7,993,534	7,448,140	6,710,482	6,352,932
Public Works.....	5,825,236	4,753,145	6,072,479	5,483,939
Health.....	11,038,046	10,511,281	10,755,878	10,042,429
Human Services.....	13,448,054	9,600,074	9,272,532	8,393,120
Urban Redevelopment and Housing.....	862	2,240	511,334	182,701
Transportation.....	142,919	65,348	74,228	65,574
Other.....	576,717	526,004	479,685	403,002
Refund of Taxes (5).....	-	-	67,031	21,472
Intergovernmental.....	172,679	291,318	344,158	153,252
Capital Outlay.....	9,515,386	5,389,100	2,470,589	1,650,312
Debt Service.....	938,900	618,376	647,568	577,377
Total expenditures.....	<u>\$ 60,782,606</u>	<u>\$ 49,309,684</u>	<u>\$ 46,454,201</u>	<u>\$ 41,267,004</u>

(1) These tables include the General, Special Revenue, Debt Service, and Capital Projects funds.

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

(3) Prior to 1994, the Permissive Motor Vehicle License Tax revenue classification was included in the Intergovernmental Revenue category.

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

(5) 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 1

1996	1995	1994	1993	1992	1991
\$ 7,591,999	\$ 6,612,836	\$ 7,691,869	\$ 11,053,075	\$ 10,559,401	\$ 9,694,619
6,843,590	5,040,290	3,950,186	-	-	-
3,673,302	3,496,426	3,105,033	2,963,623	2,593,965	1,945,191
232,161	222,055	210,480	965,401	193,515	194,556
840,435	821,492	795,602	-	-	-
467,051	422,755	447,779	307,572	312,469	303,327
20,966,376	25,855,809	17,267,478	16,082,668	15,850,820	15,116,789
157,147	119,570	125,603	103,122	122,963	47,964
1,413,851	1,407,965	995,881	693,289	800,665	1,171,886
231,897	182,136	132,330	133,400	64,361	63,535
8,721	39,002	1,753	-	-	-
577,762	338,515	564,568	814,994	884,302	964,662
<u>\$ 43,004,292</u>	<u>\$ 44,558,851</u>	<u>\$ 35,288,562</u>	<u>\$ 33,117,144</u>	<u>\$ 31,382,461</u>	<u>\$ 29,502,529</u>
\$ 5,348,068	\$ 4,808,106	\$ 4,775,768	\$ 4,373,929	\$ 4,147,504	\$ 4,015,856
2,110,622	2,062,663	1,708,095	1,666,163	1,687,955	1,521,012
5,903,967	4,672,309	4,429,376	4,121,830	3,585,414	3,481,802
4,878,874	4,221,021	4,260,390	4,523,149	3,855,395	3,512,201
9,712,305	9,109,644	8,305,483	7,455,366	7,309,859	6,749,070
8,083,269	7,496,603	6,722,923	6,776,543	7,185,740	6,415,897
30,938	32,590	6,392	15,396	50,890	13,639
88,079	14,031	71,018	126,710	39,444	28,219
524,727	457,304	464,850	506,631	499,918	488,505
-	-	-	-	-	-
282,352	724,303	376,013	45,251	215,699	181,352
2,496,190	3,488,502	6,381,609	3,004,398	2,940,743	2,088,443
363,617	412,682	279,957	480,542	203,783	160,057
<u>\$ 39,823,008</u>	<u>\$ 37,499,758</u>	<u>\$ 37,781,874</u>	<u>\$ 33,095,908</u>	<u>\$ 31,722,344</u>	<u>\$ 28,656,053</u>

Fairfield County, Ohio

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Real and Public Utility Property</u>				
Tax Levy..... (1) \$	9,138,863	\$ 8,606,740	\$ 6,838,463	\$ 6,661,714
Current Tax Collections..... (1)	8,780,804	8,355,251	6,613,513	6,275,129
Percent of Levy Collected.....	96.08%	97.08%	96.71%	94.20%
Delinquent Tax Collections..... (2)	277,866	215,496	150,738	172,961
Total Tax Collections.....	9,058,670	8,570,747	6,764,251	6,448,090
Ratio of Total Collections to Levy.....	99.12%	99.58%	98.91%	96.79%
Outstanding Delinquent Taxes..... (3)	524,307	463,210	308,930	261,681
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	5.74%	5.38%	4.52%	3.93%
<u>Tangible Personal Property</u>				
Tax Levy..... \$	935,347	\$ 847,380	\$ 849,643	\$ 911,217
Current Tax Collections.....	914,210	839,344	756,360	873,333
Percent of Levy Collected.....	97.74%	99.05%	89.02%	95.84%
Delinquent Tax Collections..... (2)	59,349	52,694	4,342	103,912
Total Tax Collections.....	973,559	892,038	760,702	977,245
Ratio of Total Collections to Levy.....	104.09%	105.27%	89.53%	107.25%
Outstanding Delinquent Taxes..... (3)	17,409	75,408	111,471	74,722
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	1.86%	8.90%	13.12%	8.20%

(1) Tax Levy and Current Tax Collections do not include Rollback and Homestead.

(2) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections.

(3) Outstanding Delinquent Taxes exclude penalties, interest, and other additional delinquent charges.

Source: *Fairfield County Auditor's Office*

Table 2

	1996	1995	1994	1993	1992	1991
\$	6,606,283	\$ 5,653,579	\$ 6,619,814	\$ 6,392,478	\$ 6,136,583	\$ 5,858,207
	6,436,066	5,483,253	6,472,733	6,246,270	5,978,445	5,587,633
	97.42%	96.99%	97.78%	97.71%	97.42%	95.38%
	141,213	161,126	188,719	197,545	310,221	154,574
	6,577,279	5,644,379	6,661,452	6,443,815	6,288,666	5,742,207
	99.56%	99.84%	100.63%	100.80%	102.48%	98.02%
	269,050	236,687	292,629	315,020	335,796	347,350
	4.07%	4.19%	4.42%	4.93%	5.47%	5.93%
\$	863,275	\$ 782,348	\$ 909,549	\$ 939,854	\$ 925,763	\$ 784,295
	725,849	690,583	823,222	800,891	762,470	754,426
	84.08%	88.27%	90.51%	85.21%	82.36%	96.19%
	53,261	42,684	32,326	29,768	55,923	49,477
	779,110	733,267	855,548	830,659	818,393	803,903
	90.25%	93.73%	94.06%	88.38%	88.40%	102.50%
	84,165	69,426	75,884	84,950	102,043	73,179
	9.75%	8.87%	8.34%	9.04%	11.02%	9.33%

Fairfield County, Ohio

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<u>Real Property (1)</u>				
Assessed Value.....	\$ 1,768,125,080	\$ 1,699,225,800	\$ 1,500,297,580	\$ 1,451,165,210
Estimated Actual Value.....	5,051,785,943	4,854,930,857	4,286,564,514	4,146,186,314
<u>Tangible Personal Property</u>				
Assessed Value.....	147,061,622	134,346,667	134,348,689	134,698,303
Estimated Actual Value.....	588,246,488	537,386,668	537,394,756	538,793,212
<u>Public Utilities</u>				
<u>Tangible Personal Property</u>				
Assessed Value.....	105,431,000	105,671,740	111,108,850	110,469,490
Estimated Actual Value.....	105,431,000	105,671,740	111,108,850	110,469,490
<u>Total</u>				
Assessed Value.....	2,020,617,702	1,939,244,207	1,745,755,119	1,696,333,003
Estimated Actual Value.....	5,745,463,431	5,497,989,265	4,935,068,120	4,795,449,016
Assessed Value Ratio.....	35.17%	35.27%	35.37%	35.37%

(1) Real Property values include Public Utility Real Property.

Source: *Fairfield County Auditor's Office*

Table 3

1996	1995	1994	1993	1992	1991
\$ 1,404,190,590	\$ 1,056,041,290	\$ 1,024,153,290	\$ 981,199,620	\$ 923,283,220	\$ 891,935,920
4,011,973,114	3,017,260,829	2,926,152,257	2,803,427,486	2,637,952,057	2,548,388,343
125,415,284	112,155,669	109,256,008	106,780,745	103,738,691	102,585,140
501,661,136	448,622,676	437,024,032	427,122,980	398,994,965	379,944,967
111,312,600	111,732,550	113,252,010	112,207,850	112,539,290	108,729,380
111,312,600	111,732,550	113,252,010	112,207,850	112,539,290	108,729,380
1,640,918,474	1,279,929,509	1,246,661,308	1,200,188,215	1,139,561,201	1,103,250,440
4,624,946,850	3,577,616,055	3,476,428,299	3,342,758,316	3,149,486,312	3,037,062,690
35.48%	35.78%	35.86%	35.90%	36.18%	36.33%

Fairfield County, Ohio

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<u>County Units</u>						
General Fund.....	\$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
Mental Retardation.....	3.20	3.20	3.20	3.20	3.20	3.20
Bridges, Culverts, and County Road Levy.....	0.50	0.50	0.50	0.50	0.50	0.50
Children Services Levy.....	0.00	0.00	0.00	0.00	0.00	0.00
Total County.....	7.05	7.05	7.05	7.05	7.05	7.05
<u>School Districts Wholly Within County</u>						
Amanda Clearcreek..... (1)	42.30	38.00	37.00	37.75	37.75	38.30
Berne Union..... (1)	50.90	50.90	51.40	51.70	51.70	52.00
Bloom-Carroll..... (1)	42.30	42.30	42.30	43.30	43.40	44.00
Liberty Union-Thurston..... (1)	41.60	41.60	41.70	41.70	41.70	41.70
Fairfield Union..... (1)	43.10	43.10	43.40	43.40	43.40	43.40
Pickerington..... (1)	66.36	66.36	68.96	65.00	65.00	66.76
Walnut Township..... (1)	40.50	40.70	42.65	42.65	42.65	42.02
Lancaster City.....	64.60	64.60	64.60	56.70	56.70	56.70
<u>School Districts Partially Within County</u>						
Canal Winchester..... (1)	55.81	55.76	56.36	51.00	44.89	45.76
Northern.....	32.80	32.80	32.80	32.80	32.80	32.80
Teays Valley..... (1)	31.60	25.00	25.00	28.00	28.50	28.50
Southwest Licking..... (1)	43.15	45.16	40.38	40.38	41.28	41.28
Reynoldsburg..... (1)	54.39	54.20	54.20	49.35	50.03	50.24
<u>Joint Vocational School Districts</u>						
Eastland JVS..... (1)	2.00	2.00	1.20	1.20	1.20	1.20
Licking County JVS..... (1)	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

(1) Includes bond rates

(2) Formerly Muskingum Joint Vocational School

Table 4

1994	1993	1992	1991
\$2.60	\$2.60	\$2.60	\$2.60
0.75	0.75	0.75	0.75
3.20	3.20	3.20	3.20
1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00
<u>8.55</u>	<u>8.55</u>	<u>8.55</u>	<u>8.55</u>
38.30	40.45	40.65	40.65
50.90	43.90	39.75	39.75
44.00	44.30	44.80	44.80
46.20	47.20	47.60	48.60
43.40	42.40	42.40	43.60
67.66	66.21	66.21	57.40
43.67	39.35	41.35	41.35
56.70	56.70	56.70	56.70
46.89	48.05	48.32	42.30
28.60	28.60	28.60	28.60
28.50	28.50	28.80	29.00
36.00	36.20	36.30	36.40
50.47	51.08	49.26	45.19
1.23	1.24	1.24	2.64
2.00	2.00	2.80	2.80
3.20	3.20	3.20	3.20

(Continued)

Fairfield County, Ohio

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

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
<u>Corporations</u>						
Amanda.....	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40
Baltimore.....	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
Carroll.....	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
Millersport.....	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
Pleasantville.....	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
Stoutsville.....	4.70	4.70	4.70	4.70	4.70	4.70
Sugar Grove.....	5.80	5.80	5.80	5.80	5.80	8.00
Thurston.....	4.70	4.70	4.70	6.70	6.70	6.70
West Rushville.....	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
Canal Winchester.....	1.90	1.90	1.90	1.90	1.90	1.90
City of Columbus.....	2.30	2.30	2.30	2.30	2.30	2.30
Reynoldsburg.....	0.76	0.77	0.78	0.79	2.90	2.91
Buckeye Lake.....	13.00	13.00	13.00	0.00	0.00	0.00
<u>Townships</u>						
Amanda.....	2.70	2.70	2.70	2.70	2.70	2.70
Berne.....	7.70	7.70	7.70	7.70	7.70	7.70
Bloom.....	15.30	15.30	15.30	11.30	11.30	11.30
Clearcreek.....	8.25	8.25	8.25	8.25	5.25	5.25
Greenfield.....	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
Liberty.....	2.30	2.30	2.30	2.30	2.30	2.30
Madison.....	4.70	4.70	4.70	4.70	4.70	4.70
Pleasant.....	6.60	6.60	6.60	6.60	6.60	5.10
Richland.....	6.00	6.00	6.00	6.00	6.00	6.00
Rushcreek.....	15.20	13.20	13.95	13.95	11.95	10.95
Violet.....	9.80	10.05	10.05	10.05	9.80	7.20
Walnut.....	5.60	5.60	5.60	5.60	5.60	5.60
<u>Other Units</u>						
Basil Joint Fire District.....	5.27	5.27	5.27	5.27	5.27	5.27

Source: Fairfield County Auditor's Office

(Continued)

Table 4

<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
\$2.40	\$2.40	\$2.40	\$2.40
1.90	2.00	2.40	2.40
2.20	2.20	2.20	2.20
4.90	5.80	5.80	5.80
5.90	5.90	5.90	5.90
9.90	9.90	9.90	9.90
7.80	7.80	7.80	7.80
9.30	8.30	8.30	8.30
2.10	2.10	2.10	2.10
4.70	4.70	4.70	4.70
8.00	8.00	12.60	12.60
6.70	6.70	6.70	6.70
2.10	2.10	2.10	2.10
3.40	3.40	3.40	3.40
1.90	1.90	1.90	3.20
2.90	2.90	2.90	2.90
2.93	2.94	2.94	2.96
0.00	0.00	0.00	0.00
2.70	2.70	2.70	2.70
7.70	7.70	7.70	7.70
11.30	11.30	11.30	11.30
5.25	5.25	5.80	5.80
8.20	6.20	6.20	6.20
4.20	4.20	4.20	4.20
2.30	2.30	2.30	2.30
4.70	4.70	4.70	3.20
5.10	4.60	4.60	4.60
6.00	6.00	6.00	9.00
11.95	9.20	9.20	9.20
7.20	7.85	7.85	7.85
5.60	5.60	5.60	5.60
5.27	5.27	5.27	5.27

Fairfield County, Ohio

SPECIAL ASSESSMENTS BILLED AND COLLECTED LAST TEN YEARS

Table 5

<u>Year</u>	<u>Total Assessments Billed</u>	<u>Total Amount Collected</u>	<u>Percent Collected</u>
2000	\$202,468	\$156,021	77.06%
1999	180,224	145,638	80.81%
1998	180,508	148,445	82.24%
1997	171,246	132,630	77.45%
1996	186,972	157,147	84.05%
1995	155,688	119,570	76.80%
1994	141,374	125,603	88.84%
1993	155,211	103,122	66.44%
1992	139,751	122,963	87.99%
1991	97,781	47,964	49.05%

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

COMPUTATION OF LEGAL DEBT MARGIN DECEMBER 31, 2000

Table 6

	(1) Total Debt Limit	(2) Total Unvoted Limit
Total assessed property value 1999 for 2000 collections.....	\$2,020,617,702	\$2,020,617,702
Debt limitation of assessed value.....	41,515,443	20,206,177
Total outstanding debt - December 31, 2000		
General obligation bonds payable.....	13,410,000	13,410,000
Notes payable.....	19,481,000	19,481,000
Special assessment bonds payable.....	1,262,760	1,262,760
EPA Refunding Loan.....	2,444,442	2,444,442
Total outstanding debt.....	<u>36,598,202</u>	<u>36,598,202</u>
Less:		
General obligation bonds payable from Enterprise Fund revenues.....	(10,580,000)	(10,580,000)
Notes payable from Enterprise Fund revenues.....	(7,230,000)	(7,230,000)
Notes payable from Airport.....	(1,321,000)	(1,321,000)
EPA Refunding Loan.....	(2,444,442)	(2,444,442)
Bonds payable from Child Support Enforcement Rent.....	(410,000)	(410,000)
Bonds payable related to the Jail.....	(2,240,000)	(2,240,000)
Bonds payable from special assessments.....	(1,262,760)	(1,262,760)
Amount available in the Debt Service Fund for general obligations.....	<u>(86,838)</u>	<u>(86,838)</u>
Total.....	<u>(25,575,040)</u>	<u>(25,575,040)</u>
Net debt applicable to debt limitation.....	<u>11,023,162</u>	<u>11,023,162</u>
Total Legal Debt Margin.....	<u><u>\$30,492,281</u></u>	<u><u>\$9,183,015</u></u>

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

(2) Debt limit is one percent of total assessed valuation.

Source: *Fairfield County Auditor's Office*

Fairfield County, Ohio

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS

Table 7

Year	Population (in 1,000s)	Assessed Value of County	(1) Gross General Obligation Bonded Debt	Debt Service Funds	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	122.76	\$ 2,020,617,702	\$ 2,420,000	\$ 86,838	\$ 2,333,162	0.115%	\$19.01
1999	126.72	1,939,244,207	2,515,000	60,801	2,454,199	0.127%	19.37
1998	124.00	1,745,755,119	2,605,000	81,930	2,523,070	0.145%	20.35
1997	121.46	1,696,333,003	2,695,000	57,160	2,637,840	0.156%	21.72
1996	119.18	1,640,918,474	2,765,000	70,485	2,694,515	0.164%	22.61
1995	114.74	1,279,929,509	-	-	-	0.000%	0.00
1994	106.11	1,246,661,308	-	-	-	0.000%	0.00
1993	109.30	1,200,188,215	-	-	-	0.000%	0.00
1992	104.90	1,139,561,201	210,000	261,101	-	0.000%	0.00
1991	104.50	1,103,250,440	225,000	181,297	43,703	0.004%	0.42

(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 DECMEBER 31, 2000

Table 8

Jurisdiction	(1) Debt Outstanding	(2) Percentage Applicable to Fairfield County	Amount Applicable to Fairfield County
Fairfield County.....	\$2,420,000	100.00%	\$ 2,420,000
Entities Wholly Within the County			
City of Pickerington.....	6,045,000	100.00%	6,045,000
School Districts.....	12,530,000	100.00%	12,530,000
Townships.....	280,000	100.00%	280,000
Total - Entities Wholly Within the County.....	18,855,000		18,855,000
Entities Not Wholly Within the County			
City of Columbus.....	1,269,965,809	0.86%	10,921,706
Village of Buckeye Lake.....	550,000	0.03%	165
Berne Union Local School District.....	4,240,000	98.70%	4,184,880
Fairfield Union Local School District.....	1,316,000	98.01%	1,289,812
Pickerington Local School District.....	47,964,627	97.76%	46,890,219
Eastland Joint Vocational School.....	535,651	28.16%	150,839
Canal Winchester Local School District.....	18,004,860	24.88%	4,479,609
Canal Winchester Village.....	6,465,000	6.17%	398,891
Southwest Licking Local School District.....	24,280,000	6.77%	1,643,756
Teays Valley Local School District.....	23,530,286	4.88%	1,148,278
Reynoldsburg Corporation.....	25,000	1.80%	450
Reynoldsburg City School District.....	20,206,520	0.33%	66,682
Mid East Ohio Joint Vocational School.....	270,000	0.09%	243
Total - Entities Not Wholly Within the County.....	146,837,944		60,253,658
Total - Direct and Overlapping Debt.....	\$168,112,944		\$81,528,658

(1) Outstanding Debt only includes general obligation bonds payable from property taxes.

(2) 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.

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**

Table 9

Year	Debt Service Expenditures			Total General Governmental Expenditures (from Table 1)	Ratio of General Long-Term Debt Expenditures to Total General Governmental Expenditures
	Principal	Interest and Fiscal Charges	(1) Total Interest and Principal		
2000	\$ 95,000	\$ 135,540	\$ 230,540	\$ 60,782,606	0.38%
1999	90,000	139,410	229,410	49,309,684	0.47%
1998	90,000	143,145	233,145	46,454,201	0.50%
1997	70,000	164,554	234,554	41,267,004	0.57%
1996	-	-	-	39,823,008	0.00%
1995	-	-	-	37,499,758	0.00%
1994	-	-	-	37,781,874	0.00%
1993 (2)	248,900	29,450	278,350	33,095,908	0.84%
1992	15,000	20,250	35,250	31,722,344	0.11%
1991	15,000	21,600	36,600	28,656,053	0.13%

(1) Includes only general obligation bonds payable from property taxes

(2) Payment to escrow agent to defease debt

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

REVENUE BOND COVERAGE ENTERPRISE FUNDS LAST TEN YEARS

Table 10

Year	(1) Gross Revenue	Expenses, Net of Depreciation and Interest	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Water Fund							
2000	\$ 2,196,118	\$ 631,531	\$ 1,564,587	\$ -	\$ -	\$ -	n/a
1999	2,113,828	793,441	1,320,387	-	-	-	n/a
1998	1,197,856	604,489	593,367	-	-	-	n/a
1997	1,112,381	519,670	592,711	-	-	-	n/a
1996	1,063,010	567,516	495,494	-	-	-	n/a
1995	1,002,356	661,450	340,906	-	-	-	n/a
1994	986,573	524,089	462,484	-	-	-	n/a
1993	935,218	458,446	476,772	-	-	-	n/a
1992	758,629	380,154	378,475	42,308	61,435	103,743	3.65
1991	753,548	388,540	365,008	42,308	63,541	105,849	3.45
Sewer Fund							
2000	\$ 2,323,681	\$ 1,363,053	\$ 960,628	\$ -	\$ -	\$ -	n/a
1999	2,108,061	1,166,695	941,366	-	-	-	n/a
1998	1,746,922	957,356	789,566	-	-	-	n/a
1997	1,637,813	1,128,411	509,402	-	-	-	n/a
1996	1,573,217	1,035,092	538,125	-	-	-	n/a
1995	1,441,953	1,260,362	181,591	-	-	-	n/a
1994	1,393,223	1,002,586	390,637	-	-	-	n/a
1993	1,273,530	999,630	273,900	-	-	-	n/a
1992	1,203,600	974,253	229,347	80,000	210,600	290,600	0.79
1991	1,780,087	763,425	1,016,662	75,000	216,000	291,000	3.49

(1) Includes operating revenues and investment income

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

DEMOGRAPHIC STATISTICS LAST TEN YEARS

Table 11

Year	Population (in 1000s)	Median Age	Per Capita Income	Median House- hold Income	Average House- hold Size	Unemployment			K - 12 Enroll- ment
						Fairfield County	State of Ohio	United States	
2000	122.76	36.20	\$ 31,154	\$ 42,060	2.74	2.30%	3.60%	4.50%	15,721
1999	126.72	35.98	27,816	37,515	2.88	3.00%	4.30%	4.10%	15,296
1998	124.00	35.21	27,260	36,765	2.87	3.00%	4.30%	4.50%	15,081
1997	121.46	34.97	25,415	36,108	2.88	3.20%	4.60%	4.90%	14,836
1996	119.18	34.71	23,709	35,339	2.87	3.60%	4.90%	5.40%	14,214
1995	114.74	34.40	22,130	34,738	2.87	3.70%	4.80%	5.60%	14,812
1994	106.11	34.08	20,681	34,188	2.87	4.80%	5.10%	6.20%	13,480
1993	109.30	33.79	19,361	33,701	2.88	5.70%	6.50%	6.80%	13,352
1992	104.90	33.50	18,149	33,265	2.88	6.00%	7.20%	7.40%	13,005
1991	104.50	33.23	16,887	32,556	2.88	5.60%	6.40%	6.70%	12,731

Population figure for 2000 is actual - from U.S. Census.

Population figures for 1991-1999 based upon U.S. Census estimates.

Sources: U.S. Census
Ohio Bureau of Employment Services
Board of Education-Lancaster City School District
Lancaster-Fairfield Chamber of Commerce
Ohio Department of Development - Office of State Referral
Fairfield County Regional Planning Commission

Fairfield County, Ohio

NEW CONSTRUCTION, BANK DEPOSITS, AND REAL PROPERTY VALUES LAST TEN YEARS

Table 12

Year	New Construction			(1) Bank Deposits (in 1000s)
	Agricultural/ Residential	Commercial/ Industrial	Total	
2000	\$ 44,760,060	\$ 13,063,300	\$ 57,823,360	\$ 286,562
1999	35,028,660	13,307,220	48,335,880	247,807
1998	35,600,420	9,589,130	45,189,550	190,113
1997	33,681,170	11,791,230	45,472,400	172,771
1996	31,207,210	5,983,130	37,190,340	163,183
1995	28,005,340	2,191,470	30,196,810	149,434
1994	34,905,610	3,886,420	38,792,030	108,995
1993	21,202,070	5,438,810	26,640,880	114,237
1992	20,888,930	8,250,370	29,139,300	85,960
1991	19,255,470	11,103,370	30,358,840	90,208

Year	Real Property Values			
	Agricultural/ Residential	Commercial/ Industrial	Public Utility	Total
2000	\$ 1,484,420,430	\$ 283,434,320	\$ 270,330	\$ 1,768,125,080
1999	1,431,657,300	267,331,280	237,220	1,699,225,800
1998	1,266,832,250	233,017,870	447,460	1,500,297,580
1997	1,224,215,680	226,758,250	191,280	1,451,165,210
1996	1,188,590,810	215,314,210	285,570	1,404,190,590
1995	878,053,310	177,714,320	273,660	1,056,041,290
1994	846,207,560	177,616,560	329,170	1,024,153,290
1993	805,477,760	175,415,090	306,770	981,199,620
1992	751,277,330	171,660,450	345,440	923,283,220
1991	727,964,440	163,690,990	280,490	891,935,920

(1) Bank Deposits data includes banks headquartered in Fairfield County

Sources: *Fairfield County Auditor's Office*
Federal Reserve Bank of Cleveland

Fairfield County, Ohio

COUNTY EMPLOYEES BY FUNCTION OF GOVERNMENT LAST TEN YEARS

Table 13

Year	FUNCTION							Total
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Utilities	
2000	110	73	170	55	145	184	24	761
1999	107	52	150	57	143	159	22	690
1998	94	61	145	54	143	155	19	671
1997	92	65	140	58	157	143	17	672
1996	92	61	132	54	155	149	20	663
1995	91	62	111	53	153	147	22	639
1994	89	57	108	56	145	144	21	620
1993	85	57	104	57	138	125	21	587
1992	82	54	99	52	133	124	20	564
1991	78	57	94	54	131	122	19	555

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS DECEMBER 31, 2000

Table 14

<u>Taxpayer</u>	<u>Type</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal and Public Utility Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Columbia Gas	Public Utility	\$ 34,050	\$ 30,135,040	\$ 30,169,090	1.49%
Ohio Power	Public Utility	277,170	26,130,310	26,407,480	1.31%
Anchor Hocking Glass Corp	Business	5,988,220	17,359,260	23,347,480	1.16%
Glimcher Holdings	Business	21,571,320	-	21,571,320	1.07%
Ohio Bell Telephone Company	Public Utility	60,070	13,898,570	13,958,640	0.69%
South Central Power Company	Public Utility	24,200	12,286,730	12,310,930	0.61%
Texas Eastern Transmission Corporation	Public Utility	217,450	6,948,330	7,165,780	0.35%
Cyril Scott	Business	754,560	4,253,660	5,008,220	0.25%
Newark Group Industries	Business	1,392,370	3,265,460	4,657,830	0.23%
Lancaster Glass Corp	Business	207,430	2,299,760	2,507,190	0.12%
Total		<u>\$ 30,526,840</u>	<u>\$ 116,577,120</u>	<u>\$ 147,103,960</u>	<u>7.28%</u>
Total Countywide Valuations		<u>\$ 1,768,125,080</u>	<u>\$ 252,492,622</u>	<u>\$ 2,020,617,702</u>	

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

MISCELLANEOUS STATISTICS

Table 15

<i>Date created</i>	December 1800
<i>County seat</i>	Lancaster, Ohio
<i>2000 Census population</i>	122,759 - ranked 21st of the 88 Ohio counties
<i>Number of municipalities</i>	14
<i>Number of townships</i>	13
<i>Area</i>	505 square miles; ranked 23rd of the 88 Ohio counties
<i>Water lines</i>	412,236 feet - 3,795 customer accounts
<i>Sewer lines</i>	566,073 feet - 4,757 customer accounts
<i>County roads</i>	353.10 miles
<i>Township roads</i>	562.68 miles
<i>State routes</i>	195.17 miles
<i>Number of licensed drivers</i>	92,091
<i>Number of County employees</i>	761
Health Care	
<i>Hospitals, outpatient medical centers</i>	Fairfield Medical Center, River View Surgery Center
<i>Hospital beds</i>	250+
<i>Nursing homes</i>	11
<i>Nursing home beds</i>	746
Public Education	
<i>Attendance centers</i>	29
<i>Students</i>	15,721
<i>Average Number of Students Per Teacher</i>	21.0
<i>School districts</i>	13
<i>Institutions of higher education</i>	Ohio University - Lancaster (4,000 students) Southeastern Business College (150 students)
Recreation and Travel	
<i>Municipal parks</i>	24 parks - 650 acres
<i>Public tennis courts</i>	17
<i>Health clubs/fitness centers</i>	8
<i>Day and night baseball diamonds</i>	25
<i>Golf courses</i>	6
<i>Museums</i>	15
<i>Libraries</i>	9
<i>County fairgrounds</i>	1 - 68 acres
<i>Hotels/motels</i>	12 - 685 rooms
<i>Bed & Breakfast Inns</i>	7
<i>Campgrounds</i>	4
<i>Radio stations</i>	2
<i>Newspapers - daily</i>	Lancaster Eagle Gazette - daily circulation of 15,932
<i>Newspapers - weekly</i>	2
Voting Statistics (2000 General Election)	
<i>Registered voters</i>	81,544
<i>Actual voters</i>	60,757
<i>Percentage of actual voters to registered voters</i>	74.51%

Sources: Lancaster-Fairfield Chamber of Commerce, County and City Data Book, Ohio Bureau of Motor Vehicles, and various offices of the Fairfield County government.



STATE OF OHIO
OFFICE OF THE AUDITOR

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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
JULY 26, 2001