



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, 2001
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster			
Food Distribution Program	-	10.550	\$ 2,380
National School Lunch Program	068890-LL-P4	10.555	14,212
Total Nutrition Cluster			<u>16,592</u>
Total U.S. Department of Agriculture			16,592
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Special Education-Grants to States	068890-6B-SF-01P	84.027	17,415
	068890-6B-SF-02P		7,405
Special Education-Preschool Grants	068890-PG-S1-01P	84.173	9,102
	068890-PG-S1-02P		4,027
Total Special Education Cluster			<u>37,949</u>
Total U.S. Department of Education			37,949
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant/State's Program Entitlement Program	B-F-99-022-1	14.228	157,051
	B-F-00-022-1		7,800
Total Community Development Block Grant			<u>164,851</u>
HOME Investment Partnerships Program	B-C-00-022-2	14.239	<u>87,586</u>
Total U.S. Department of Housing & Urban Development			252,437

(Continued)

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Juvenile Accountability Incentive Block Grants	2000-JB-009-A019	16.523	24,925
Crime Victim Assistance	2001-VAGEN-346 2001-VAGEN-346	16.575	62,106 12,877
Byrne Formula Grant Program	2000-DG-A017208	16.579	123,253
Local Law Enforcement Block Grants Program	1999-LB-VX-8335	16.592	25,652
Public Safety Partnership and Policing Grants	97-UMWX-1410	16.710	<u>74,140</u>
Total U.S. Department of Justice			322,953
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Acts (WIA)	-	17.255	467,412
WIA Cluster			
WIA Adult	-	17.258	68,840
WIA Youth	-	17.259	74,246
WIA Dislocated Worker	-	17.260	281,816
Total WIA Cluster			<u>424,902</u>
Total U.S. Department of Labor			892,314
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Highway Planning and Construction	01-STP-G	20.205	14,844
<i>Passed Through Ohio Emergency Management Agency:</i>			
Interagency Hazardness Materials Public Sector Training	-	20.703	<u>3,830</u>
Total U.S. Department Transportation			18,674

(Continued)

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Cash Basis)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management-State and Local Assistance	-	83.534	<u>38,286</u>
Total U.S. Department of Federal Emergency Management Agency			38,286
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of MR/DD:</i>			
Social Services Block Grant	-	93.667	63,272
Medical Assistance Program	-	93.778	821,777
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Temporary Assistance for Needy Families	-	93.558	14,180
Block Grants for Prevention & Treatment of Substance Abuse	-	93.959	390,021
Medical Assistance Program	-	93.778	112,167
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	-	93.958	104,929
Social Services Block Grant	-	93.667	72,308
Medical Assistance Program	-	93.778	<u>1,074,397</u>
Total U.S. Department of Health and Human Services			<u>2,653,051</u>
Total Federal Awards Expenditures			<u><u>\$4,232,256</u></u>

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

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2001, the County had no significant food commodities in inventory.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

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 and to eligible persons and to rehabilitate homes. 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 Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2001, the gross amount of loans outstanding under this program was \$218,967.

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 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, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2001, the amount of loans outstanding under this program was \$495,683.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The expenditure of non-Federal matching funds is not included on the Schedule.



**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, 2001, and have issued our report thereon dated June 20, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements Nos. 33 and 36*. 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 has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits 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 general purpose 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2002.

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 general purpose 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 other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2002.

Board of County Commissioners
Fairfield County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long, sweeping underline.

JIM PETRO
Auditor of State

June 20, 2002



STATE OF OHIO
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, 2001. 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 auditing standards generally accepted in the United States of America; 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, 2001.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 20, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statement Nos. 33 and 36*. We did not audit the financial statements of Fairfield Industries, Incorporated, a discretely presented component unit. Those financial statements were audited by other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

The accompanying Schedule of Federal Awards Expenditures replaces the Schedule in Fairfield County's fiscal year ended December 31, 2001 report package. Note E, Matching Requirements, to the Schedule was revised.



JIM PETRO
Auditor of State

June 20, 2002, except for the last paragraph, which is dated July 12, 2002

**FINANCIAL CONDITION
FAIRFIELD COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001**

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 the 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 non-compliance 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 §.510?	No
(d)(1)(vii)	Major Programs (list):	Byrne Formula Grant Program - 16.579 Community Development Block Grant - 14.228 Block Grants for the Prevention and Treatment of Substance Abuse - 93.959 Workforce Investment Act - 17.255
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



Issued by Barbara Curtiss
Fairfield County Auditor

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>

FAIRFIELD COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001

Prepared and Issued by the Fairfield County Auditor's Office

BARBARA CURTISS

County Auditor

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

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For the Year Ended December 31, 2001

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Introductory Section



Barbara Curtiss

FAIRFIELD COUNTY AUDITOR

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Fairfield County Commissioners:

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

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 year ended December 31, 2001. 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 775 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, the County Agency Transportation System, Inc., the Fairfield-Hocking Major Crimes Investigation Unit, 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 Community Action Agency; the Teenage Pregnancy Program Board; the Tri-County Workforce Development Policy Board; Fairfield County Agency Transportation System, Inc.; and the Fairfield-Hocking Major Crimes

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Investigation Unit. Disclosures of the jointly governed organizations are presented in Note 21 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 22 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 23 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 24 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 U.S. Census estimated the county's population to have grown to 127,395 by July 1, 2001. 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 is the county seat and its largest city, with a 2000 population of 35,335.

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 2000 was \$57,677,020. 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 2001 average per capita income for residents of Fairfield County was \$30,445, a 4.6 percent increase over 2000 and a 37.6 percent gain since 1995.

At 3.0 percent, the 2001 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 2001, the River Valley Mall's 75 retail outlets provided approximately 1,200 jobs. With its 15 outlets, the River Valley Plaza provided an additional 400 jobs. Both the River Valley Mall and the River Valley Plaza have plans for several new specialty stores and office buildings.

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

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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 2001.

The Fairfield County Department of Jobs and Family Services was created in 2000 with the combination of three social services agencies—Child Support Enforcement, Children's Services, and Human Services. In March 2001 this agency relocated into the former American Electric Power regional administrative building in downtown Lancaster (purchased by the County in 2000). The combined agency now provides family support services, aid to needy families, job search and placement programs, and assistance programs for Fairfield County residents from the very young child to the senior citizen.

Two of the three facilities that once housed the three separate social services agencies have been sold for other public purposes. The City of Lancaster purchased the former Human Services building to use as its Prosecutor's Office. The Fairfield County Visitors' and Convention Bureau purchased the former Child Support Enforcement Agency building with plans to convert it to a glass museum and office space.

The County Engineer completed several safety-related improvements along the County roadways. About 40.6 miles of county roads were improved with the chip and seal process. Oakland Stoutsville Road was resurfaced with a process called NovaChip. Crack-sealing was contracted for Pleasantville, Bremen, and Pickerington Roads. Major road improvements on Carroll Northern Road included ditching, widening, and resurfacing with asphaltic concrete. The Pickerington Road improvement project, including a bridge replacement, was begun in 2001 and will finish in 2002. A prefabricated box culvert bridge was installed on Hamburg Road, and a galvanized steel beam bridge on Coonpath Road was replaced by The Ohio Bridge Company. Federal grant money was used to replace a bridge on Swartz Mill Road. A state capital improvements grant was awarded to the County Engineer for Wheeling Road improvements in 2002. The Ohio Department of Public Safety awarded a grant to replace road signs in the county with low reflectivity.

Fairfield County Utilities has been actively planning for growth in the rapidly expanding northwest section of the county. In 2001, fifteen miles of water line, four miles of sewer line, one new water tower, and one regional water plant were constructed. The department serves over 5,000 customers, including 500 new customers in 2001. The department recently assumed administrative functions for the Greenfield Township and Village of Carroll water and sewer departments. Furthermore, the utilities director has been actively involved in assisting other growing areas in the county to address critical service needs.

Understanding that infrastructure is key to growth, the Commissioners have directed over \$500,000 in Community Development Block Grant funds in fiscal years 2000 and 2001 to low- and moderate-income communities in Fairfield County for the purpose of assistance in installation and/or expansion of local infrastructure. The villages of Baltimore, Pleasantville, Rushville, and Bremen have benefited from this

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program with curb and sidewalk projects, water and sewer facilities, and rehabilitation projects.

Along with Licking, Hocking, and Perry counties, Fairfield County has created the Multi-County Juvenile Detention System, a joint venture, for the purpose of providing short-term care in a secure facility for juveniles who have entered the judicial system. 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. In 2001, the governing board appointed a superintendent who will oversee the construction phase and then manage the facility after operations begin.

The County established the Fairfield-Hocking Major Crimes Investigations Unit in 2001 to provide significant financial and personnel resources and to coordinate efforts among the local governments in the investigation of drug and other major crimes. The unit is a joint effort of the Fairfield and Hocking County Prosecutor's offices, the Fairfield and Hocking County Sheriff's departments, and the Lancaster, Pickerington, and Logan Police departments. The unit has had an immediate impact in the area, seizing and closing ten methamphetamine laboratories this year. The Major Crimes unit will assume significant responsibilities for homeland security in the years ahead.

To expand public access to public records, the Real Estate Department of the County Auditor provides online access to real estate records. The public now can access individual parcel records from home or office via the Internet (<http://realestate.co.fairfield.oh.us>), 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 89% (55,360 of the 62,000 parcels in the county) of the images of county land into a digitized format. The available data was converted into a format for easy use by local agencies, surveyors, and engineers. This data was recorded on CD-ROMs for widespread distribution. The GIS department will complete its countywide parcel conversion in 2002.

The GIS data will be available on the Internet and will offer important capabilities in data analysis by businesses, as well as governments and the public. The system will offer a more efficient and complete map production capability, detailed analyses for economic development, and an important supplement to the County's Emergency 911 system.

The County's Weights and Measures department, administered by the County Auditor, won the prestigious Gallo Award in recognition of being an outstanding weights and measures program in Ohio in 2001. The program was evaluated for its high standards of administration, equipment, personnel, and participation in training.

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. In 2001, the full restoration of the Hanaway Covered Bridge in Madison Township was completed. Funds for the restoration were provided largely through a \$165,000 grant from the Ohio Department of Transportation. Local citizens donated the 1835 Turkey Run Church to the Parks Commission this year. This historic structure has preserved its original pews and pulpit. The Regional Planning Commission completed, in 2001, the Fairfield County Development Strategy and Land Use Plan, which included recommendations relative to land use, transportation, utilities, recreation, farmland preservation, and economic development issues. Additionally, the Commission will complete in 2002 a U.S. 33 Lancaster Bypass Corridor Plan, which will develop detailed land use and design recommendations for the development of the bypass corridor. Construction of the bypass began in spring 2001 and is scheduled for completion in 2005.

Fairfield County, Ohio

The County continues to expand the usefulness of its website (www.co.fairfield.oh.us). Many of the elected officials have created departmental pages offering information, including tax rates and fee schedules, and give the public the opportunity to download official forms. Internally, the County's intranet site has vastly opened up the communication opportunities among the departments.

In recognition of the County's fiscal responsibility and its excellent residential and business climates, Fairfield County was awarded an Aa3 bond rating by Moody's Investors' Services, one of the two major bond-rating services. Moody's cited the County's well-maintained finances, ample reserve levels, low sales tax rate, and a growing economy and praised local officials for conservatism and careful planning.

For the Future

As the County continues to grow, the need for services and facilities increases. The Commissioners have dedicated the new 66.41-acre county site on West Fair Avenue in Lancaster as the Liberty Center County Service Complex, honoring the victims, volunteers, heroes, and patriots who continue to defend our nation's freedom. The existing 30,000 square foot building will provide additional office space for growing County departments in the years ahead. The site has space for construction of other facilities that may be needed in the future.

The County Engineer's Complex construction project will begin in spring 2002 at Liberty Center. 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 is also a major concern. Motor Vehicle revenues will fund the new Engineer's complex.

Ground breaking for the new Multi-County Juvenile Detention Facility construction project will also take place in spring 2002. Construction of the fifty-bed facility is expected to take about eighteen months.

The Fairfield County Historical Parks Commission has completed planning for a major new park in Liberty Township, featuring an historical village with replicas of more than seven early Fairfield County buildings. In addition, a large barn will house the Museum for the History of the American Farmer. The project will also include access to a mile of the original Ohio-Erie Canal, which could be flooded in the winter for ice skating.

Other future County priorities include major water and sewer projects, analysis of a records storage facility, and action on recommendations of the aforementioned facilities plan.

Fairfield County, Ohio

Department Focus

Each year Fairfield County selects a department or office to highlight for its efforts and accomplishments. For 2001, the Fairfield County **Sheriff's Department** has been selected for review. Dave Phalen was sworn in as the county's new Sheriff on January 1, 2001. His immediate goals were to restore public trust in the department, bring a more professional approach to its operations, and to improve the morale of the employees. An internal investigation led to several changes in office personnel. The office has re-written office directives and established formal policy and procedure manuals. New hiring practices included thorough background investigations and polygraph examinations.

The department has 95 sworn personnel and 33 civilians on its staff and is organized in six major sections—the Jail Bureau, the Business Operations division, the Civil Processing division, the Special Services division, the Patrol Bureau, and the Detective Bureau. Each section has command positions of varying ranks, based upon the needs of the section.

The Jail Bureau oversees all jail operations at two separate facilities. In 2001, the bureau processed 1,053 felony bookings and 3,259 misdemeanor bookings. The average length of inmate stay was 27 days and the average daily population was 105 persons. The Jail Bureau also provides security to the courts and to the Job and Family Services building.

The Patrol Bureau has many responsibilities, including road operations by Deputies, the 9-1-1 Radio Room, the K-9 Unit, the D.A.R.E. program in the schools, the Sheriff's Emergency Response Team (S.E.R.T.), Litter Enforcement, and Weights and Scales Enforcement. The Deputies and other personnel of the Patrol Bureau comprise more than one-third of the department's employees.

The Detective Bureau is responsible for conducting criminal investigations of crimes committed in the county. With eight detectives, the bureau investigated 983 crimes in 2001, closing 883 of those cases during the year. The bureau also registers sex offenders living in Fairfield County and updates the Sex Offender Registration and Notification network.

The Civil Processing division is responsible for court processes for service, including summons, subpoenas, executions, and warrants. In 2001, it managed approximately 9,700 court processes. The division also administers the Sheriff's sale of properties.

The Business Operations division oversees the department's computer operations, the fiscal unit, payroll, and maintenance. The Special Services division is responsible for the Property Room, the hiring of Deputies, Special Unit assignments, Village Policing Units, and Special Deputies.

Under the new administration, the department achieved these significant accomplishments in 2001:

- Creation of a Major Crimes unit, in coordination with other local government agencies
- Completion of 65 improvements to the jails
- Adoption of Patrol plans based upon service demands
- Adoption of fuel policies to cut costs and increase cruiser patrol time
- Implementation of standardized and centralized vehicle maintenance programs
- Creation of a citizen complaint system
- Creation of a new Mounted Unit
- Purchase of bullet-proof vests for the K-9 Unit, using private donations
- Completion of the first annual fixed asset inventory
- Consolidation and organization of employee personnel files
- Creation of the monthly "MANNERS" newsletter to recognize employee accomplishments

These accomplishments resulted from teamwork and hard work from the department's employees, cooperation from other law enforcement agencies, and support from the County Commissioners and the community.

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.

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General Governmental Functions

Revenues for the governmental funds, which include General, Special Revenue, Debt Service, and Capital Projects fund types, totaled \$66,353,276 in 2001, a 10.3 percent increase from 2000. The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2001. The revenues are compared to the prior year.

	Amount	Percent of Total	Change From Previous Year	
			Amount	Percent
Revenues:				
Property and Other Taxes.....	\$ 10,924,773	16.46%	\$ 529,828	5.1 %
Sales Taxes.....	9,328,600	14.06%	(12,968)	(0.1)%
Charges for Services.....	6,365,459	9.60%	1,350,369	26.9 %
Licenses and Permits.....	241,904	0.36%	2,732	1.1 %
Permissive Motor Vehicle License Tax.....	953,827	1.44%	20,649	2.2 %
Fines and Forfeitures.....	437,874	0.66%	(1,911)	(0.4)%
Intergovernmental.....	33,556,563	50.58%	4,169,057	14.2 %
Special Assessments.....	255,356	0.38%	99,335	63.7 %
Interest.....	2,621,837	3.95%	(842,483)	(24.3)%
Rent.....	628,140	0.95%	310,214	97.6 %
Donations.....	15,543	0.02%	(6,382)	(29.1)%
Other.....	1,023,400	1.54%	552,732	117.4 %
Totals.....	\$ 66,353,276	100.00%	\$ 6,171,172	10.3 %

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 2001. Continuing to follow a flat retail trend, sales tax revenues decreased 0.1 percent, or \$12,968 from the prior year. Intergovernmental revenues increased 14.2 percent, or \$4,169,057, 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 Community Services Fund, and the Children Services Fund.

Charges for Services increased 26.9 percent, or \$1,350,369. 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 declined by 24.3 percent in the governmental funds, a decrease of \$842,483. This return is due to the exceedingly low market rates currently available to investors.

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The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 2001. 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.....	\$ 8,080,505	11.13%	\$ 354,423	4.6 %
Judicial.....	4,057,006	5.59%	652,815	19.2 %
Public Safety.....	9,008,325	12.40%	1,014,791	12.7 %
Public Works.....	6,610,518	9.11%	785,282	13.5 %
Health.....	12,388,713	17.06%	1,350,667	12.2 %
Human Services.....	18,128,151	24.97%	4,680,097	34.8 %
Urban Redevelopment and Housing.....	140,745	0.19%	139,883	16,227.7 %
Transportation.....	77,635	0.11%	(65,284)	(45.7)%
Other.....	766,785	1.05%	190,068	33.0 %
Intergovernmental.....	511,524	0.70%	338,845	196.2 %
Capital Outlay.....	10,290,080	14.17%	774,694	8.1 %
Debt Service.....	2,558,950	3.52%	1,620,050	172.5 %
Totals.....	<u>\$ 72,618,937</u>	<u>100.00%</u>	<u>\$ 11,836,331</u>	19.5 %

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

The growth in Public Safety spending is reflected by the additional Sheriff's department personnel and responsibilities. Human Service expenditures rose by \$4.7 million; increases in its related revenues increased by \$3.8 million. Intergovernmental expenditures were due primarily to the new Major Crime Investigations Unit program, the FairCATS Program, and new Community Development Block Grant programs. The significant percentage change in the Urban Redevelopment and Housing function is due to the County receiving funds for a new renovation project in 2001 that allowed the upgrading and renewal of targeted older homes in the county.

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 decreased .99 percent in 2001 to \$13,738,013 from the 2000 balance of \$13,833,938.

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 \$2,100,861 for the year ended December 31, 2001.

Internal Service Fund. At the conclusion of 2001, the County maintained a self-insurance fund for health benefits for County employees. The internal service fund generated a net loss of \$105,879 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, 2001, 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 2001 totaled \$2,837,758 and was credited to various accounts. Fairfield County Transportation Improvement District and Fairfield Industries, Inc., the County's component units, earned \$778 and \$8,760 respectively, in interest income for the current year.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution. Although the majority of the County's deposits are defined as uninsured and uncollateralized, it is important to note that all statutory requirements for the investment of money have been followed. More information about investments is available in Note 6 of the Notes to the Financial Statements.

DEBT ADMINISTRATION

At December 31, 2001, the County had a number of debt issues outstanding. These issues included general obligation bonds, special assessment bonds, long-term bond anticipation notes, and an Ohio EPA refunding loan, all totaling \$24,221,417. General obligation debt of \$9,585,000 and \$820,000 in long-term bond anticipation notes will be repaid by general fund revenues, by Job and Family Services rent payments, and by Child Support Enforcement Agency rent payments. General obligation debt of \$1,158,000 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 \$10,365,000 and an Ohio EPA refunding loan balance of \$2,293,417.

During 2001, the County retired \$175,000 of general obligation debt, \$930,000 of bond anticipation notes, \$104,760 of special assessments bonds, and \$366,025 of enterprise fund general obligation bonds and EPA refunding loan.

In addition, the County had \$20,335,000 in outstanding bond anticipation notes at December 31, 2001, \$11,075,000 in the capital projects funds and \$9,280,000 in the enterprise funds. The note proceeds were used to purchase the West Campus site and for relocation expenses 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, 2001, the legal debt margin within the overall debt limitation was \$39,696,468. Note 17 of the Notes to the Financial Statements discusses Long-Term Debt Obligations and Note 18 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 \$89,935,942, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expense, \$1,059,856 for contractors equipment, \$878,346 for miscellaneous equipment, \$56,985 for the fine arts in the Reece-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on 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, 2000. This was the twelfth 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 Thimmes, 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 20, 2002

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, 2000

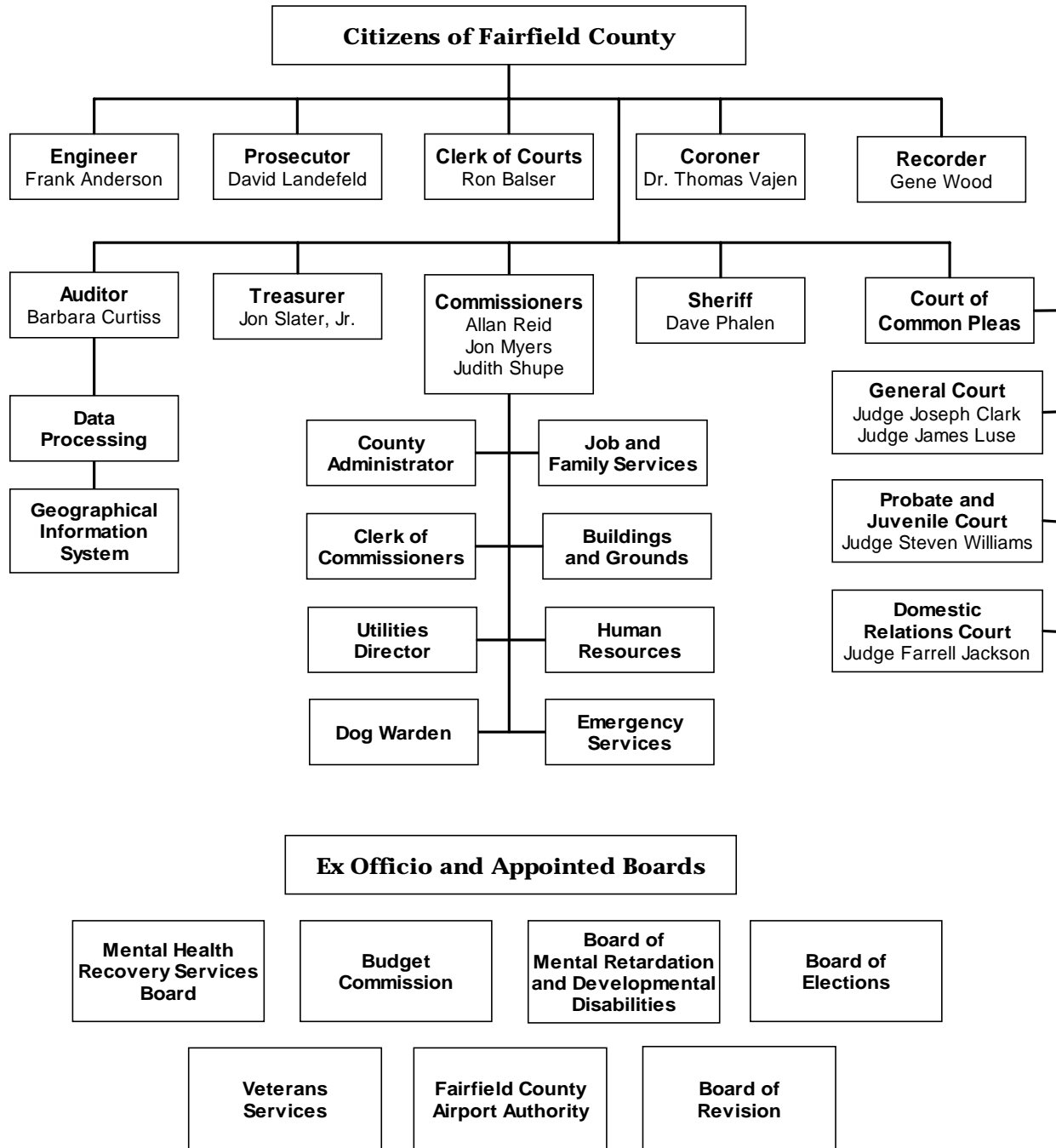
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Imelda Arce
President

Jeffrey L. Esser
Executive Director

COUNTY ORGANIZATION AND ELECTED OFFICIALS
December 31, 2001



PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS

December 31, 2001

<i>County Administrator</i>	Patrick Harris
<i>Clerk of Commissioners</i>	Jacqueline D. Long
<i>Human Resources</i>	Anita Hager
<i>Board of Elections, Director</i>	Alice Nicolia
<i>Superintendent of Buildings and Grounds</i>	Joseph Spyvey
<i>Dog Warden</i>	Michael Miller
<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>Health Commissioner</i>	Ron Elble
<i>Veterans Services, Director</i>	Eddie Mohler
<i>Fairfield County Airport Authority, President</i>	Steve Goodyear

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Financial Section

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43215
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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, 2001, 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 reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits 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 reports 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, 2001, 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 accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statement Number 33 "Accounting and Financial Reporting for Nonexchange Transactions"* and *Governmental Accounting Standards Board Statement Number 36 "Recipient Reporting for Certain Shared Nonexchange Revenues."*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2002 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 sections of this report and therefore express no opinion thereon.

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

JIM PETRO
Auditor of State

June 20, 2002

General
Purpose
Financial
Statements

Fairfield County, Ohio

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

December 31, 2001 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2001 - 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.....	\$ 11,317,977	\$ 18,996,782	\$ 398,367	\$ 10,922,347	\$ 7,334,282	\$ 439,037
Cash and Cash Equivalents in Segregated Accounts	113,980	323,367	-	-	460,634	-
Cash and Cash Equivalents with Fiscal Agents	-	20,033	-	-	-	-
Segregated Investments.....	-	-	-	-	-	-
Receivables:						
Property and Other Taxes	-	94,762	-	-	-	-
Sales Taxes	1,462,282	-	-	-	-	-
Accounts	27,374	70,230	-	6,392	603,340	-
Interfund	684,000	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Accrued Interest	530,197	2,332	405	-	21,894	4,503
Loans	-	720,856	-	-	-	-
Intergovernmental	281,442	7,171,715	-	8,552	-	-
Due From Other Funds	7,745,951	6,360,963	1,327,749	-	44,415	1,184
Materials and Supplies Inventory	86,861	283,823	-	-	10,517	-
Prepaid Items	228,133	245,457	-	-	27,224	-
Deferred Charges	-	-	-	-	175,500	-
Investment in Joint Venture	50,000	-	-	-	-	-
Restricted Assets:						
Cash and Cash Equivalents	-	-	-	-	49,433	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	24,874	-
Fixed Assets (net, where applicable, of accumulated depreciation)	-	-	-	-	42,951,970	-
Other Debits						
Amount to be Provided from:						
General Government Resources	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Amount Available for:						
General Obligations	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Total Assets and Other Debits.....	\$ 22,528,197	\$ 34,290,320	\$ 1,726,521	\$ 10,937,291	\$ 51,704,083	\$ 444,724

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						
\$ 4,791,180	\$ -	\$ -	\$ 54,199,972	\$ -	\$ -	\$ 54,199,972
3,240,623	-	-	4,138,604	60,356	57,981	4,256,941
-	-	-	20,033	-	-	20,033
-	-	-	-	199,631	-	199,631
97,460,150	-	-	97,554,912	-	-	97,554,912
-	-	-	1,462,282	-	-	1,462,282
803,251	-	-	1,510,587	29,622	-	1,540,209
-	-	-	684,000	-	-	684,000
3,963,689	-	-	3,963,689	-	-	3,963,689
-	-	-	559,331	-	-	559,331
-	-	-	720,856	-	-	720,856
11,594,815	-	-	19,056,524	-	-	19,056,524
306,924	-	-	15,787,186	-	-	15,787,186
-	-	-	381,201	3,970	-	385,171
-	-	-	500,814	4,040	-	504,854
-	-	-	175,500	-	-	175,500
-	-	-	50,000	-	-	50,000
-	-	-	49,433	-	-	49,433
-	-	-	24,874	-	-	24,874
-	44,256,677	-	87,208,647	76,273	-	87,284,920
-	-	13,811,830	13,811,830	-	-	13,811,830
-	-	1,098,051	1,098,051	-	-	1,098,051
-	-	338,596	338,596	-	-	338,596
-	-	59,949	59,949	-	-	59,949
<u>\$ 122,160,632</u>	<u>\$ 44,256,677</u>	<u>\$ 15,308,426</u>	<u>\$ 303,356,871</u>	<u>\$ 373,892</u>	<u>\$ 57,981</u>	<u>\$ 303,788,744</u>

(Continued)

Fairfield County, Ohio

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

December 31, 2001 - Primary Government and Fairfield County Transportation Improvement District

June 30, 2001 - 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.....	\$ 532,536	\$ 1,055,941	\$ -	\$ 6,971	\$ 109,608	\$ -
Contracts Payable.....	525	240,361	-	57,098	559,613	-
Accrued Wages and Benefits.....	393,552	555,267	-	-	33,244	-
Compensated Absences Payable.....	63,928	74,107	-	-	104,640	-
Retainage Payable.....	-	42,422	-	1,613	80,566	-
Due to Other Funds.....	45,819	109,780	-	-	32,851	-
Interfund Payable.....	-	574,000	-	-	-	110,000
Intergovernmental Payable.....	267,786	310,755	-	-	47,693	-
Deferred Revenue.....	7,486,038	12,686,542	1,327,976	8,552	-	294,502
Due to Others.....	-	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	75,667	198,246	-
Notes Payable.....	-	-	-	11,075,000	9,280,000	-
Claims Payable.....	-	-	-	-	-	446,427
Payable from Restricted Assets:						
Refundable Deposits	-	-	-	-	49,433	-
Accrued Interest Payable	-	-	-	-	24,874	-
Capital Leases Payable.....	-	-	-	-	31,812	-
EPA Loans Payable.....	-	-	-	-	2,293,417	-
General Obligation Bonds Payable.....	-	-	-	-	10,365,000	-
Special Assessment Debt with Government Commitment	-	-	-	-	-	-
Total Liabilities.....	8,790,184	15,649,175	1,327,976	11,224,901	23,210,997	850,929
FUND EQUITY AND OTHER CREDITS						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	19,117,419	-
Retained Earnings:						
Unreserved (Deficit)	-	-	-	-	9,375,667	(406,205)
Fund Balance:						
Reserved for Encumbrances	1,295,757	1,686,835	-	480,111	-	-
Reserved for Inventory	86,861	283,823	-	-	-	-
Reserved for Unclaimed Monies	119,892	-	-	-	-	-
Reserved for Loans	-	720,856	-	-	-	-
Unreserved:						
Undesignated (Deficit)	12,235,503	15,949,631	398,545	(767,721)	-	-
Total Fund Equity (Deficits) and Other Credits	13,738,013	18,641,145	398,545	(287,610)	28,493,086	(406,205)
Total Liabilities, Fund Equity, and Other Credits	\$ 22,528,197	\$ 34,290,320	\$ 1,726,521	\$ 10,937,291	\$ 51,704,083	\$ 444,724

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						
\$ -	\$ -	\$ -	\$ 1,705,056	\$ 10,932	\$ 6,025	\$ 1,722,013
-	-	-	857,597	-	-	857,597
-	-	-	982,063	6,585	-	988,648
-	-	2,001,244	2,243,919	-	-	2,243,919
-	-	-	124,601	-	-	124,601
15,598,736	-	-	15,787,186	-	-	15,787,186
-	-	-	684,000	-	-	684,000
100,858,299	-	919,335	102,403,868	1,450	-	102,405,318
-	-	-	21,803,610	-	-	21,803,610
5,703,597	-	-	5,703,597	-	-	5,703,597
-	-	-	273,913	-	-	273,913
-	-	820,000	21,175,000	-	-	21,175,000
-	-	-	446,427	-	-	446,427
-	-	-	49,433	-	-	49,433
-	-	-	24,874	-	-	24,874
-	-	824,847	856,659	-	-	856,659
-	-	-	2,293,417	-	-	2,293,417
-	-	9,585,000	19,950,000	-	-	19,950,000
-	-	1,158,000	1,158,000	-	-	1,158,000
122,160,632	-	15,308,426	198,523,220	18,967	6,025	198,548,212
-	44,256,677	-	44,256,677	-	-	44,256,677
-	-	-	19,117,419	-	-	19,117,419
-	-	-	8,969,462	354,925	-	9,324,387
-	-	-	3,462,703	-	-	3,462,703
-	-	-	370,684	-	-	370,684
-	-	-	119,892	-	-	119,892
-	-	-	720,856	-	-	720,856
-	-	-	27,815,958	-	51,956	27,867,914
-	44,256,677	-	104,833,651	354,925	51,956	105,240,532
\$ 122,160,632	\$ 44,256,677	\$ 15,308,426	\$ 303,356,871	\$ 373,892	\$ 57,981	\$ 303,788,744

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, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Property and Other Taxes.....	\$ 5,289,270	\$ 5,635,503	\$ -	\$ -
Sales Taxes.....	9,328,600	-	-	-
Charges for Services.....	3,061,796	3,258,906	-	44,757
Licenses and Permits.....	10,145	231,759	-	-
Permissive Motor Vehicle License Tax.....	-	953,827	-	-
Fines and Forfeitures.....	287,935	149,939	-	-
Intergovernmental.....	3,874,483	28,664,595	-	1,017,485
Special Assessments.....	-	76,739	178,617	-
Interest.....	2,568,983	48,885	3,969	-
Rent.....	172,624	-	351,756	103,760
Donations.....	3,210	12,333	-	-
Other.....	319,888	703,512	-	-
Total Revenues.....	24,916,934	39,735,998	534,342	1,166,002
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	7,121,205	959,300	-	-
Judicial	3,442,527	614,479	-	-
Public Safety	7,595,094	1,413,231	-	-
Public Works	-	6,610,518	-	-
Health	676,394	11,712,319	-	-
Human Services	529,707	17,598,444	-	-
Urban Redevelopment and Housing	-	140,745	-	-
Transportation	77,635	-	-	-
Other	766,785	-	-	-
Intergovernmental.....	-	511,524	-	-
Capital Outlay.....	980,913	1,177,291	-	8,131,876
Debt Service:				
Principal Retirement	228,112	78,857	1,209,760	-
Interest and Fiscal Charges	18,354	31,087	398,095	594,685
Total Expenditures.....	21,436,726	40,847,795	1,607,855	8,726,561
Excess of Revenues Over (Under) Expenditures	3,480,208	(1,111,797)	(1,073,513)	(7,560,559)
OTHER FINANCING SOURCES (USES)				
Proceeds of Notes.....	-	-	820,000	-
Proceeds of Bonds.....	-	-	-	6,930,000
Sale of Fixed Assets.....	21,584	19,686	-	667,500
Inception of Capital Lease.....	306,102	218,574	-	-
Operating Transfers In.....	-	5,674,401	506,010	1,349,546
Operating Transfers Out.....	(3,913,535)	(3,163,222)	-	(413,200)
Total Other Financing Sources (Uses).....	(3,585,849)	2,749,439	1,326,010	8,533,846
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	(105,641)	1,637,642	252,497	973,287
Fund Balances (Deficit) - Beginning of Year				
Restated (Note 3)	13,833,938	17,096,705	144,649	(1,259,151)
Increase (Decrease) in Reserve for Inventory.....	9,716	(93,549)	-	-
Residual Equity Transfers In (Out).....	-	347	1,399	(1,746)
Fund Balances (Deficit) - End of Year.....	\$ 13,738,013	\$ 18,641,145	\$ 398,545	\$ (287,610)

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)
\$ 10,924,773	\$ -	\$ 10,924,773
9,328,600	-	9,328,600
6,365,459	-	6,365,459
241,904	-	241,904
953,827	-	953,827
437,874	-	437,874
33,556,563	-	33,556,563
255,356	-	255,356
2,621,837	778	2,622,615
628,140	-	628,140
15,543	-	15,543
1,023,400	-	1,023,400
<u>66,353,276</u>	<u>778</u>	<u>66,354,054</u>
8,080,505	-	8,080,505
4,057,006	-	4,057,006
9,008,325	-	9,008,325
6,610,518	31,827	6,642,345
12,388,713	-	12,388,713
18,128,151	-	18,128,151
140,745	-	140,745
77,635	-	77,635
766,785	-	766,785
511,524	-	511,524
10,290,080	-	10,290,080
1,516,729	-	1,516,729
1,042,221	-	1,042,221
<u>72,618,937</u>	<u>31,827</u>	<u>72,650,764</u>
<u>(6,265,661)</u>	<u>(31,049)</u>	<u>(6,296,710)</u>
820,000	-	820,000
6,930,000	-	6,930,000
708,770	-	708,770
524,676	-	524,676
7,529,957	-	7,529,957
<u>(7,489,957)</u>	<u>-</u>	<u>(7,489,957)</u>
<u>9,023,446</u>	<u>-</u>	<u>9,023,446</u>
2,757,785	(31,049)	2,726,736
29,816,141	83,005	29,899,146
(83,833)	-	(83,833)
-	-	-
<u>\$ 32,490,093</u>	<u>\$ 51,956</u>	<u>\$ 32,542,049</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, 2001

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 4,217,357	\$ 5,552,668	\$ 1,335,311
Sales Taxes.....	8,300,000	9,334,984	1,034,984
Charges for Services.....	2,204,873	2,980,769	775,896
Licenses and Permits.....	13,000	10,145	(2,855)
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	280,000	282,653	2,653
Intergovernmental.....	3,087,643	3,887,638	799,995
Special Assessments.....	-	-	-
Interest.....	1,600,000	2,795,389	1,195,389
Rent.....	136,000	167,474	31,474
Donations.....	-	3,210	3,210
Other.....	103,261	259,427	156,166
Total Revenues.....	19,942,134	25,274,357	5,332,223
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	9,303,436	8,368,951	934,485
Judicial	3,596,020	3,378,691	217,329
Public Safety	8,546,634	8,136,527	410,107
Public Works	-	-	-
Health	782,007	768,409	13,598
Human Services	708,154	596,803	111,351
Urban Development and Housing	-	-	-
Transportation	221,005	177,259	43,746
Other	1,446,429	1,030,905	415,524
Capital Outlay	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	24,603,685	22,457,545	2,146,140
Excess of Revenues Over (Under) Expenditures	(4,661,551)	2,816,812	7,478,363
OTHER FINANCING SOURCES (USES)			
Proceeds of Notes	-	-	-
Proceeds of Bonds	-	-	-
Sale of Fixed Assets	-	21,584	21,584
Advances In	-	70,000	70,000
Advances Out	-	(475,000)	(475,000)
Operating Transfers In	-	-	-
Operating Transfers Out	(3,941,423)	(3,910,715)	30,708
Total Other Financing Sources (Uses)	(3,941,423)	(4,294,131)	(352,708)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,602,974)	(1,477,319)	7,125,655
Fund Balances - Beginning of Year	9,965,879	9,965,879	-
Prior Year Encumbrances Appropriated	1,001,135	1,001,135	-
Fund Balances - End of Year	\$ 2,364,040	\$ 9,489,695	\$ 7,125,655

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 5,343,750	\$ 6,086,149	\$ 742,399	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,665,366	3,169,139	503,773	-	-	-
248,000	231,785	(16,215)	-	-	-
870,000	951,746	81,746	-	-	-
128,483	147,881	19,398	-	-	-
29,436,144	29,183,793	(252,351)	-	-	-
500	76,739	76,239	181,072	178,617	(2,455)
4,500	6,019	1,519	60,100	93,410	33,310
-	-	-	211,513	354,306	142,793
13,180	12,333	(847)	-	-	-
417,053	686,805	269,752	-	-	-
<u>39,126,976</u>	<u>40,552,389</u>	<u>1,425,413</u>	<u>452,685</u>	<u>626,333</u>	<u>173,648</u>
1,431,707	1,081,998	349,709	-	-	-
941,584	671,694	269,890	-	-	-
2,314,497	1,780,072	534,425	-	-	-
9,276,385	7,904,685	1,371,700	-	-	-
14,549,721	12,638,574	1,911,147	-	-	-
19,383,431	18,647,967	735,464	-	-	-
665,736	475,845	189,891	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,068,034	20,066,785	1,249
-	-	-	1,896,766	2,082,136	(185,370)
<u>48,563,061</u>	<u>43,200,835</u>	<u>5,362,226</u>	<u>21,964,800</u>	<u>22,148,921</u>	<u>(184,121)</u>
<u>(9,436,085)</u>	<u>(2,648,446)</u>	<u>6,787,639</u>	<u>(21,512,115)</u>	<u>(21,522,588)</u>	<u>(10,473)</u>
-	-	-	11,369,500	11,425,000	55,500
-	-	-	7,175,000	6,930,000	(245,000)
-	19,686	19,686	-	-	-
85,156	445,000	359,844	-	-	-
(85,156)	(150,000)	(64,844)	-	-	-
6,182,752	5,717,007	(465,745)	3,575,474	3,917,795	342,321
(3,720,733)	(3,205,481)	515,252	-	-	-
<u>2,462,019</u>	<u>2,826,212</u>	<u>364,193</u>	<u>22,119,974</u>	<u>22,272,795</u>	<u>152,821</u>
(6,974,066)	177,766	7,151,832	607,859	750,207	142,348
13,030,726	13,030,726	-	488,691	488,691	-
2,423,116	2,423,116	-	-	-	-
<u>\$ 8,479,776</u>	<u>\$ 15,631,608</u>	<u>\$ 7,151,832</u>	<u>\$ 1,096,550</u>	<u>\$ 1,238,898</u>	<u>\$ 142,348</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, 2001

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ -	\$ -	\$ -
Sales Taxes.....	-	-	-
Charges for Services.....	44,000	44,757	757
Licenses and Permits.....	-	-	-
Permissive Motor Vehicle License Tax.....	-	-	-
Fines and Forfeitures.....	-	-	-
Intergovernmental.....	1,691,421	1,343,678	(347,743)
Special Assessments.....	-	-	-
Interest.....	-	-	-
Rent.....	96,199	99,333	3,134
Donations.....	-	-	-
Other.....	-	-	-
Total Revenues.....	1,831,620	1,487,768	(343,852)
EXPENDITURES			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Urban Development and Housing	-	-	-
Transportation	-	-	-
Other	-	-	-
Capital Outlay	11,518,565	9,163,673	2,354,892
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	11,518,565	9,163,673	2,354,892
Excess of Revenues Over (Under) Expenditures	(9,686,945)	(7,675,905)	2,011,040
OTHER FINANCING SOURCES (USES)			
Proceeds of Notes	7,300,000	7,300,000	-
Proceeds of Bonds	-	-	-
Sale of Fixed Assets	667,500	667,500	-
Advances In	-	-	-
Advances Out	-	-	-
Operating Transfers In	632,495	632,494	(1)
Operating Transfers Out	(1,055,870)	(1,055,870)	-
Total Other Financing Sources (Uses)	7,544,125	7,544,124	(1)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,142,820)	(131,781)	2,011,039
Fund Balances - Beginning of Year	9,692,214	9,692,214	-
Prior Year Encumbrances Appropriated	827,492	827,492	-
Fund Balances - End of Year	\$ 8,376,886	\$ 10,387,925	\$ 2,011,039

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>
\$ 9,561,107	\$ 11,638,817	\$ 2,077,710
8,300,000	9,334,984	1,034,984
4,914,239	6,194,665	1,280,426
261,000	241,930	(19,070)
870,000	951,746	81,746
408,483	430,534	22,051
34,215,208	34,415,109	199,901
181,572	255,356	73,784
1,664,600	2,894,818	1,230,218
443,712	621,113	177,401
13,180	15,543	2,363
520,314	946,232	425,918
<u>61,353,415</u>	<u>67,940,847</u>	<u>6,587,432</u>
10,735,143	9,450,949	1,284,194
4,537,604	4,050,385	487,219
10,861,131	9,916,599	944,532
9,276,385	7,904,685	1,371,700
15,331,728	13,406,983	1,924,745
20,091,585	19,244,770	846,815
665,736	475,845	189,891
221,005	177,259	43,746
1,446,429	1,030,905	415,524
11,518,565	9,163,673	2,354,892
20,068,034	20,066,785	1,249
1,896,766	2,082,136	(185,370)
<u>106,650,111</u>	<u>96,970,974</u>	<u>9,679,137</u>
<u>(45,296,696)</u>	<u>(29,030,127)</u>	<u>16,266,569</u>
18,669,500	18,725,000	55,500
7,175,000	6,930,000	(245,000)
667,500	708,770	41,270
85,156	515,000	429,844
(85,156)	(625,000)	(539,844)
10,390,721	10,267,296	(123,425)
(8,718,026)	(8,172,066)	545,960
<u>28,184,695</u>	<u>28,349,000</u>	<u>164,305</u>
(17,112,001)	(681,127)	16,430,874
33,177,510	33,177,510	-
4,251,743	4,251,743	-
<u>\$ 20,317,252</u>	<u>\$ 36,748,126</u>	<u>\$ 16,430,874</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, 2001 - Primary Government

For the Year Ended June 30, 2001 - Component Unit

	Proprietary Fund Types		TOTALS
	Enterprise	Internal Service	PRIMARY GOVERNMENT (Memorandum Only)
OPERATING REVENUES			
Charges for Services.....	\$ 4,175,955	\$ 3,929,282	\$ 8,105,237
Contributions from County.....	-	-	-
Donations.....	-	-	-
Total Operating Revenues.....	<u>\$ 4,175,955</u>	<u>\$ 3,929,282</u>	<u>\$ 8,105,237</u>
OPERATING EXPENSES			
Personal Services.....	773,120	-	773,120
Fringe Benefits.....	206,826	-	206,826
Contractual Services.....	1,126,155	643,528	1,769,683
Claims.....	-	3,418,199	3,418,199
Materials and Supplies.....	234,521	-	234,521
Other Operating Expenses.....	56,701	263	56,964
Depreciation.....	814,687	-	814,687
Total Operating Expenses.....	<u>3,212,010</u>	<u>4,061,990</u>	<u>7,274,000</u>
Operating Income (Loss).....	<u>963,945</u>	<u>(132,708)</u>	<u>831,237</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Income.....	189,092	26,829	215,921
Capital Grants.....	26,999	-	26,999
Contributions from Developers.....	642,169	-	642,169
Contributions from Other Funds.....	1,770	-	1,770
Contributions from Customers.....	1,512,177	-	1,512,177
Unrealized Loss on Marketable Investments.....	-	-	-
Loss on Disposal of Fixed Assets.....	(237,673)	-	(237,673)
Interest and Fiscal Charges.....	(963,593)	-	(963,593)
Other Non-Operating Revenues.....	5,975	-	5,975
Total Non-Operating Revenues (Expenses).....	<u>1,176,916</u>	<u>26,829</u>	<u>1,203,745</u>
Income (Loss) Before Operating Transfers.....	2,140,861	(105,879)	2,034,982
Operating Transfers Out.....	(40,000)	-	(40,000)
Net Income (Loss).....	2,100,861	(105,879)	1,994,982
Retained Earnings (Deficit) - Beginning of Year.....	<u>7,274,806</u>	<u>(300,326)</u>	<u>6,974,480</u>
Retained Earnings (Deficit) - End of Year.....	9,375,667	(406,205)	8,969,462
Contributed Capital - Beginning and End of Year	19,117,419	-	19,117,419
Total Fund Equity (Deficit) - End of Year	<u>\$ 28,493,086</u>	<u>\$ (406,205)</u>	<u>\$ 28,086,881</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>	
\$ 313,668	\$ 8,418,905
232,471	232,471
11,032	11,032
<u>\$ 557,171</u>	<u>\$ 8,662,408</u>
336,460	1,109,580
60,912	267,738
95,548	1,865,231
-	3,418,199
31,531	266,052
14,197	71,161
26,495	841,182
<u>565,143</u>	<u>7,839,143</u>
<u>(7,972)</u>	<u>823,265</u>
8,760	224,681
-	26,999
-	642,169
-	1,770
-	1,512,177
(23,660)	(23,660)
-	(237,673)
-	(963,593)
-	5,975
<u>(14,900)</u>	<u>1,188,845</u>
<u>(22,872)</u>	<u>2,012,110</u>
<u>-</u>	<u>(40,000)</u>
<u>(22,872)</u>	<u>1,972,110</u>
<u>377,797</u>	<u>7,352,277</u>
354,925	9,324,387
-	19,117,419
<u>\$ 354,925</u>	<u>\$ 28,441,806</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001 - Primary Government

For the Year Ended June 30, 2001 - 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.....	\$ 4,253,320	\$ -	\$ 4,253,320	\$ -
Cash Received from Customers and Donations.....	-	-	-	332,731
Cash Received from Quasi-External Operating Transactions with Other Funds	-	3,954,364	3,954,364	-
Cash Payments for Employee Services and Benefits.....	(962,071)	-	(962,071)	(233,171)
Cash Payments for Goods and Services.....	(1,507,101)	(643,528)	(2,150,629)	(55,882)
Cash Payments for Claims.....	-	(3,464,964)	(3,464,964)	-
Other Operating Expenses.....	(56,701)	(263)	(56,964)	(14,197)
Other Non-Operating Revenues.....	5,975	-	5,975	-
Customer Deposits Received.....	71,146	-	71,146	-
Customer Deposits Returned.....	(65,500)	-	(65,500)	-
Net Cash Provided By (Used For) Operating Activities.....	<u>1,739,068</u>	<u>(154,391)</u>	<u>1,584,677</u>	<u>29,481</u>
Cash Flows from Noncapital Financing Activities				
Advance In	20,000	110,000	130,000	-
Advance Out.....	(20,000)	-	(20,000)	-
Operating Transfers Out.....	(42,820)	-	(42,820)	-
Net Cash Provided By (Used For) Noncapital Financing Activities	<u>(42,820)</u>	<u>110,000</u>	<u>67,180</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities				
Capital Grants.....	26,999	-	26,999	-
Tap-In Fees.....	1,512,177	-	1,512,177	-
Sale of Fixed Assets.....	2,975	-	2,975	-
Special Assessments.....	523	-	523	-
Acquisition of Capital Assets.....	(5,328,596)	-	(5,328,596)	(20,092)
Proceeds from Sale of Notes.....	9,280,000	-	9,280,000	-
Principal Paid on Capital Leases Payable.....	(1,364)	-	(1,364)	-
Principal Paid on Notes Payable.....	(7,230,000)	-	(7,230,000)	-
Principal Paid on EPA Refunding Loan.....	(151,025)	-	(151,025)	-
Principal Paid on General Obligation Bonds.....	(215,000)	-	(215,000)	-
Interest Paid on Capital Leases Payable.....	(654)	-	(654)	-
Interest Paid on Notes Payable.....	(397,305)	-	(397,305)	-
Interest Paid on EPA Refunding Loan.....	(85,209)	-	(85,209)	-
Interest Paid on General Obligation Bonds.....	(454,972)	-	(454,972)	-
Net Cash Used for Capital and Related Financing Activities	<u>(3,041,451)</u>	<u>-</u>	<u>(3,041,451)</u>	<u>(20,092)</u>
Cash Flows From Investing Activities				
Purchase of Investments.....	-	-	-	(7,935)
Sale of Investments.....	-	-	-	1,608
Interest.....	266,374	22,842	289,216	8,760
Net Cash Provided By Investing Activities.....	<u>266,374</u>	<u>22,842</u>	<u>289,216</u>	<u>2,433</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	(1,078,829)	(21,549)	(1,100,378)	11,822
Cash and Cash Equivalents - Beginning of Year.....	8,948,052	460,586	9,408,638	48,534
Cash and Cash Equivalents - End of Year.....	<u>\$ 7,869,223</u>	<u>\$ 439,037</u>	<u>\$ 8,308,260</u>	<u>\$ 60,356</u>

**TOTALS
REPORTING
ENTITY
(Memorandum
Only)**

\$	4,253,320
	332,731
	3,954,364
	(1,195,242)
	(2,206,511)
	(3,464,964)
	(71,161)
	5,975
	71,146
	(65,500)
	<u>1,614,158</u>
	130,000
	(20,000)
	<u>(42,820)</u>
	<u>67,180</u>
	26,999
	1,512,177
	2,975
	523
	(5,348,688)
	9,280,000
	(1,364)
	(7,230,000)
	(151,025)
	(215,000)
	(654)
	(397,305)
	(85,209)
	<u>(454,972)</u>
	<u>(3,061,543)</u>
	(7,935)
	1,608
	297,976
	<u>291,649</u>
	(1,088,556)
	9,457,172
\$	<u><u>8,368,616</u></u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2001 - Primary Government

For the Year Ended June 30, 2001 - 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).....	\$ 963,945	\$ (132,708)	\$ 831,237	\$ (7,972)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For)				
Operating Activities:				
Other Non-Operating Revenues	5,975	-	5,975	-
Depreciation Expense	814,687	-	814,687	26,495
(Increases) Decreases in Assets:				
Accounts Receivable	(97,748)	-	(97,748)	8,031
Due from Other Funds	5,113	-	5,113	-
Materials and Supplies Inventory	470	-	470	-
Prepays	(9,801)	-	(9,801)	(1,986)
Increases (Decreases) in Liabilities:				
Accounts Payable	29,159	-	29,159	6,334
Contracts Payable	5,618	-	5,618	-
Accrued Wages and Benefits	4,401	-	4,401	(1,421)
Compensated Absences Payable	(986)	-	(986)	-
Due to Other Funds	868	-	868	-
Intergovernmental Payable	11,721	-	11,721	-
Deferred Revenue	-	25,082	25,082	-
Claims Payable	-	(46,765)	(46,765)	-
Customer Deposits	5,646	-	5,646	-
Net Cash Provided By (Used For) Operating Activities	<u>\$ 1,739,068</u>	<u>\$ (154,391)</u>	<u>\$ 1,584,677</u>	<u>\$ 29,481</u>

Noncash Capital Financing Activities:

Developers contributed \$388,137 and \$254,032 in the form of sewer lines and water lines, respectively, during 2001.

Other funds contributed computer equipment to the sewer fund valued at \$1,770.

The water and sewer funds each entered into a capital lease in 2001 with a value of \$16,588 for each fund.

The Component Unit had unrealized losses on investments of \$23,660.

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

**TOTALS
REPORTING
ENTITY
(Memorandum
Only)**

\$ 823,265

5,975
841,182

(89,717)
5,113
470
(11,787)

35,493
5,618
2,980
(986)
868
11,721
25,082
(46,765)
5,646

\$ 1,614,158

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, 2001

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 2,978,491	\$ 4,058,090	\$ 1,079,599
Tap-In Fees.....	1,055,000	1,512,177	457,177
Penalties.....	58,000	65,016	7,016
Deposits.....	50,500	71,146	20,646
Special Assessments.....	479	523	44
Grants.....	26,999	26,999	-
Proceeds of Notes.....	2,450,000	2,450,000	-
Sales of Fixed Assets.....	2,724	2,975	251
Other Non-Operating Revenues.....	2,000	5,975	3,975
Interest.....	113,869	202,657	88,788
Total Revenues.....	6,738,062	8,395,558	1,657,496
EXPENSES			
Personal Services.....	809,000	769,705	39,295
Fringe Benefits.....	219,991	192,366	27,625
Contractual Services.....	2,178,451	2,068,247	110,204
Claims.....	-	-	-
Materials and Supplies.....	267,340	249,357	17,983
Deposits.....	85,000	65,500	19,500
Other Operating Expenses.....	150,580	134,281	16,299
Capital Outlay.....	7,058,291	6,359,147	699,144
Total Expenses.....	10,768,653	9,838,603	930,050
Excess of Revenues Under Expenses.....	(4,030,591)	(1,443,045)	2,587,546
Advance In.....	-	20,000	20,000
Advance Out.....	-	(20,000)	(20,000)
Operating Transfers In.....	45,708	-	(45,708)
Operating Transfers Out.....	(2,567,382)	(2,095,230)	472,152
Excess of Revenues Under Expenses, Advances, and Operating Transfers	(6,552,265)	(3,538,275)	3,013,990
Fund Equity - Beginning of Year.....	4,314,730	4,314,730	-
Prior Year Encumbrances Appropriated.....	3,850,113	3,850,113	-
Fund Equity - End of Year.....	\$ 1,612,578	\$ 4,626,568	\$ 3,013,990

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)
\$ 3,712,608	\$ 3,954,364	\$ 241,756	\$ 6,691,099	\$ 8,012,454	\$ 1,321,355
-	-	-	1,055,000	1,512,177	457,177
-	-	-	58,000	65,016	7,016
-	-	-	50,500	71,146	20,646
-	-	-	479	523	44
-	-	-	26,999	26,999	-
-	-	-	2,450,000	2,450,000	-
-	-	-	2,724	2,975	251
-	-	-	2,000	5,975	3,975
14,400	22,842	8,442	128,269	225,499	97,230
<u>3,727,008</u>	<u>3,977,206</u>	<u>250,198</u>	<u>10,465,070</u>	<u>12,372,764</u>	<u>1,907,694</u>
-	-	-	809,000	769,705	39,295
-	-	-	219,991	192,366	27,625
731,413	646,040	85,373	2,909,864	2,714,287	195,577
3,075,000	3,464,964	(389,964)	3,075,000	3,464,964	(389,964)
-	-	-	267,340	249,357	17,983
-	-	-	85,000	65,500	19,500
362	263	99	150,942	134,544	16,398
-	-	-	7,058,291	6,359,147	699,144
<u>3,806,775</u>	<u>4,111,267</u>	<u>(304,492)</u>	<u>14,575,428</u>	<u>13,949,870</u>	<u>625,558</u>
(79,767)	(134,061)	(54,294)	(4,110,358)	(1,577,106)	2,533,252
-	110,000	110,000	-	130,000	130,000
-	-	-	-	(20,000)	(20,000)
-	-	-	45,708	-	(45,708)
-	-	-	(2,567,382)	(2,095,230)	472,152
(79,767)	(24,061)	55,706	(6,632,032)	(3,562,336)	3,069,696
460,586	460,586	-	4,775,316	4,775,316	-
-	-	-	3,850,113	3,850,113	-
<u>\$ 380,819</u>	<u>\$ 436,525</u>	<u>\$ 55,706</u>	<u>\$ 1,993,397</u>	<u>\$ 5,063,093</u>	<u>\$ 3,069,696</u>

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Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

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 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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

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

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 2001, the revenues consisted of interest earnings. In past years, Fairfield County has contributed monies to the Transportation Improvement District. The Transportation Improvement District has agreed that as outside revenues are received in the future the County's contributions 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 21 through 24. 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
- Teenage Pregnancy Program Board
- Tri-County Workforce Development Policy Board
- Fairfield County Agency Transportation System, Inc.
- Fairfield-Hocking Major Crimes Investigation Unit
- 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 Agency Transportation System, Inc., Fairfield-Hocking Major Crimes Investigation Unit, 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, 2001

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, 2001

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 are generally 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 types operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

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. The full accrual basis of accounting is followed for the proprietary funds.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, permissive sales taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7.) Revenue from sales tax is recognized in the year in which the sale takes place. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: earnings on investments, sales taxes (see Note 8), hotel/motel lodge tax, federal and state grants and subventions, and charges for current services.

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue. On a modified accrual basis, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses are recognized on a full accrual basis at the time they are incurred.

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

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

Fairfield Industries, Inc. accounts for its operations on a full accrual basis similar to the proprietary funds of the County.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 was not budgeted because the County did not anticipate any financial activity within this fund 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, Enterprise Funds, and Internal Service Fund.

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 2001.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 that appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

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 re-appropriated.

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 (Exhibit A-3) and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Budgetary Basis), All Proprietary Fund Types (Exhibit A-6) 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).

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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).

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 2001, investments were limited to STAR Ohio, repurchase agreements, nonparticipating certificates of deposit, 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 2001. 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, 2001.

Investment procedures are restricted by the provisions of the Ohio Revised Code. During 2001, interest was distributed to the General Fund, certain special revenue funds, debt service funds, enterprise funds, and the internal service fund. Interest revenue credited to the General Fund during 2001 amounted to \$2,568,983, which includes \$2,010,418 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented in the combined balance sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Receivables and Payables

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

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

E. Inventory of Supplies

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

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

F. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, 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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 County maintains a capitalization threshold of one thousand dollars.

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 that extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the General Fixed Assets Account Group.

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

2. Enterprise Fund Fixed Assets

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

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

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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

termination policy. The County records a liability for accumulated unused sick leave for employees of the Treasurer's department after two years of service, after six years of service in the Water and Sewer departments, and after five years of service for the remaining departments.

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

K. 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.

L. Reserves and Contributed Capital

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 that 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.

Contributed capital is recorded in proprietary funds that have received contributions from customers, developers, other funds, and the receipt of capital grants prior to 2001. Capital contributions received in 2001 have been recorded as revenues and are reported as increases in retained earnings based on new guidelines established by GASB Statement 33, "Accounting and Reporting for Nonexchange Transactions."

M. 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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

N. 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.

O. 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 that do not include a Component Unit have no additional caption.

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES

For 2001, the County has implemented GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* and GASB Statement No. 36, *Reporting for Certain Shared Nonexchange Revenues*. GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures resulting from nonexchange transactions will be the same whether the accrual or modified accrual basis of accounting is required. For revenue recognition to occur on the modified accrual basis, however, the criteria established for accrual basis revenue recognition must be met and the revenue must be available. The provisions of Statement No. 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001.

The implementation of GASB 33/36 had the following effects on fund balance as it was previously reported as of December 31, 2000.

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
Excess as previously reported.....	\$13,564,007	\$17,016,183	\$144,757
GASB 33/36 application to			
receivables	269,931	80,522	(108)
Restated balances as of	_____	_____	_____
January 1, 2001	<u>\$13,833,938</u>	<u>\$17,096,705</u>	<u>\$144,649</u>

Assets and liabilities of the Agency Fund Type increased from \$110,984,592 to \$121,817,194 due to the implementation of GASB 33.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 4 – 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:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fairfield County Transportation Improvement District</u>
GAAP Basis.....	(\$105,641)	\$1,637,642	\$ 252,497	\$973,287	(\$31,049)
Net Adjustment for					
Revenue Accruals	231,784	1,379,927	91,991	321,766	—
Note Proceeds.....	—	—	10,605,000	7,300,000	—
Bond Proceeds.....	—	—	6,930,000	(6,930,000)	—
Adjustment for Segregated Accounts	(52,527)	(159,435)	—	—	—
Adjustment for Unreported Cash	178,166	(521,399)	—	—	—
Adjustment for Revolving Loans.....	—	(94,819)	—	—	—
Advances In.....	70,000	445,000	—	—	—
Transfers In	—	42,606	3,411,785	(717,052)	—
Net Adjustment for					
Expenditure Accruals	289,746	123,007	—	(497,375)	—
Prepaid Items	2,825	15,185	—	—	—
Debt Principal Retirement	—	—	(18,857,025)	—	—
Interest and Fiscal Charges ...	—	—	(1,684,041)	594,685	—
Advances Out.....	(475,000)	(150,000)	—	—	—
Transfers Out	2,820	(42,259)	—	(642,670)	—
Adjustment for Non-Budgeted Funds	—	97,515	—	—	31,049
Encumbrances	<u>(1,619,492)</u>	<u>(2,595,204)</u>	<u>—</u>	<u>(534,422)</u>	<u>—</u>
Budget Basis	<u>(\$1,477,319)</u>	<u>\$177,766</u>	<u>\$750,207</u>	<u>(\$131,781)</u>	<u>\$ —</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 4 – RECONCILIATION OF OPERATIONS FROM BUDGETARY BASIS TO GAAP BASIS (CONTINUED)

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Fairfield Industries Inc.</u>
GAAP Basis.....	\$2,100,861	(\$105,879)	(\$22,872)
Net Adjustment for Revenue Accruals	10,508	21,095	—
Adjustment for Segregated Accounts.....	(46,817)	—	—
Utility Deposits.....	5,646	—	—
Note Proceeds.....	2,450,000	—	—
Advances In.....	20,000	110,000	—
Special Assessments	523	—	—
Contributions from Developers.....	(642,169)	—	—
Contributions from Other Funds	(1,770)	—	—
Net Adjustment for Expense Accruals.....	(120,767)	(46,765)	—
Depreciation	814,687	—	—
Prepaid Items	(9,801)	—	—
Interest and Fiscal Charges	963,593	—	—
Capital Outlay.....	(5,328,596)	—	—
Loss on Disposal of Fixed Assets	237,673	—	—
Advance Out.....	(20,000)	—	—
Transfers Out	(2,055,230)	—	—
Excess of Net Income for Non-Budgeted Fund.....	—	—	22,872
Encumbrances	<u>(1,916,616)</u>	<u>(2,512)</u>	<u>—</u>
Budget Basis	<u>(\$3,538,275)</u>	<u>(\$24,061)</u>	<u>\$ —</u>

NOTE 5 – ACCOUNTABILITY AND COMPLIANCE

A. Fund Deficits

The following funds had a deficit fund balance/retained earnings as of December 31, 2001:

	<u>Deficit Fund Balances/ Retained Earnings</u>
Special Revenue Fund	
Community Services	(\$30,342)
Capital Projects Funds	
Airport Hangar Construction.....	(1,124,629)
West Campus Relocation	(2,380,474)
Internal Service Fund	
Self-Funded Health Insurance	(406,205)

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 5 – ACCOUNTABILITY AND COMPLIANCE (CONTINUED)

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

B. Legal Compliance

The following accounts had expenditures plus encumbrances in excess of appropriations contrary to section 5705.41, Revised Code.

	<u>Excess</u>
Debt Service Fund	
General Obligation Bond Retirement Fund	
Debt Service: Interest and Fiscal Charges.....	(\$187,875)
 Internal Service Fund	
Self-Funded Health Insurance Fund	
Claims	(389,964)

NOTE 6 – DEPOSITS AND INVESTMENTS

A. Primary Government

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

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

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

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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)

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 \$772,599 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 \$20,033 in cash with fiscal agents, which is included on the balance sheet of the County as "cash and cash equivalents with fiscal agents." The \$20,033 was included in the Community Corrections Special Revenue Fund, which was held by the City of Lancaster, fiscal agent, in a pooled account of the City's monies and therefore cannot be classified by risk under GASB Statement 3. To obtain information about the City of Lancaster, write to City of Lancaster, 104 East Main Street, Lancaster, Ohio 43130.

The 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 \$12,930,750 and the bank balance was \$14,311,312. Of the bank balance:

1. \$1,112,355 was covered by federal depository insurance; and
2. \$13,198,957 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 and money market mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)

	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying and Fair Value</u>
STAR Ohio	\$ —	\$ —	\$24,356,508
Federal Home Loan Bank Notes	4,044,918	—	4,044,918
Federal National Mortgage Association Notes	2,020,825	—	2,020,825
Federal Home Loan Mortgage Corporation Notes	7,001,182	—	7,001,182
Money Market Mutual Funds	—	—	520
Repurchase Agreements	<u>—</u>	<u>7,285,581</u>	<u>7,285,581</u>
Total	<u>\$13,066,925</u>	<u>\$7,285,581</u>	<u>\$44,709,534</u>

The federal agency securities have maturities ranging from January 2002 to October 2003.

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

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

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9	\$58,432,916	\$ —
Undeposited Cash	(772,599)	—
Cash with Fiscal Agents	(20,033)	—
Investments:		
STAR Ohio	(24,356,508)	24,356,508
Federal Home Loan Bank Notes	(4,044,918)	4,044,918
Federal National Mortgage Association Notes	(2,020,825)	2,020,825
Federal Home Loan Mortgage Corporation Notes	(7,001,182)	7,001,182
Money Market Mutual Funds	(520)	520
Repurchase Agreements	<u>(7,285,581)</u>	<u>7,285,581</u>
GASB Statement 3	<u>\$12,930,750</u>	<u>\$44,709,534</u>

B. Component Units

At year end, Fairfield Industries, Inc. had cash on hand of \$50 and the carrying amount of deposits was \$60,306 and the bank balance was \$60,306. 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." The money market mutual fund and mutual funds are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 6— DEPOSITS AND INVESTMENTS (CONTINUED)

	<u>Category 2</u>	<u>Carrying and Market Value</u>
U.S. Treasury Note	\$10,081	\$ 10,081
Federal Home Loan Bank Notes.....	10,013	10,013
Money Market Mutual Fund.....	—	2,677
Corporate Bonds and Notes.....	41,392	41,392
Mutual Funds	—	<u>135,468</u>
Total	<u>\$61,486</u>	<u>\$199,631</u>
	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement 9.....	\$60,356	\$199,631
Cash on hand.....	<u>(50)</u>	—
GASB Statement 3.....	<u>\$60,306</u>	<u>\$199,631</u>

The Treasury note matures October 2001, the federal agency security matures July 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 \$57,981 and the bank balance was \$58,091. The entire balance was covered by federal depository insurance.

NOTE 7 – PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2001 for real and public utility property taxes represents collections of 2000 taxes. Property tax payments received during 2001 for tangible personal property (other than public utility property) is for 2001 taxes.

2001 real property taxes are levied after October 1, 2001, on the assessed value as of January 1, 2001, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2001 real property taxes are collected in and intended to finance 2002.

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. 2001 public utility property taxes became a lien December 31, 2000, are levied after October 1, 2001, and are collected in 2002 with real property taxes.

2001 tangible personal property taxes are levied after October 1, 2000, on the value as of December 31, 2000. Collections are made in 2001. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2001, was \$7.05 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

Real Property	\$1,829,849,530
Public Utility Personal Property.....	91,473,470
Tangible Personal Property.....	<u>147,791,871</u>
Total Assessed Value	<u>\$2,069,114,871</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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 7– PROPERTY TAXES (CONTINUED)

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, 2001 and for which there is an enforceable legal claim. 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 2001 operations. The receivable is offset by deferred revenue.

NOTE 8 – PERMISSIVE SALES AND USE TAX

In 1981, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. An additional one-fourth of one percent tax was approved by the voters of the County in 1995. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

Proceeds of the tax are credited entirely to the General Fund. Sales tax revenues that are measurable and available at year end are accrued as revenue. Sales and use tax revenue for 2001 amounted to \$9,328,600.

NOTE 9 - RECEIVABLES

A. Primary Government:

Receivables at December 31, 2001, 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 \$501,889 and \$218,967 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. All receivables are considered collectible in full. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

NOTE 9 – RECEIVABLES (CONTINUED)

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.....	\$ 151,804	Child Support Enforcement Agency	
Election Expense.....	91,676	Incentive Deduction	\$ 18,390
Sheriff Services	17,281	MR/DD lease and nurse reimbursements	17,901
Municipal Court Fines	13,824	Mental Health Title XX	13,897
Worker's Compensation Refund.....	5,022	Children Services ESSA Preservation ...	13,720
Miscellaneous Reimbursements.....	1,040	Cluster Reimbursement.....	13,266
IV-D Contract.....	<u>795</u>	Ohio Children's Trust Grant.....	11,387
Total General Fund	<u>281,442</u>	Litter Control Grant	11,197
Special Revenue Funds:		Mental Health Children Adolescent	
Mental Health State Subsidy.....	1,279,679	Block Grant	9,889
Motor Vehicle License Tax.....	1,211,854	Mental Health Medicaid to Medicare	
Gas Tax	678,856	Crossover.....	9,258
Community Development		Juvenile Accountability Grant	8,682
Block Formula Grants	644,550	Emergency Management Grant	7,348
Children Services IV-E Training		MR/DD Rehabilitative	
And Administration	398,855	Services Commission	7,014
Mental Health Title XIX.....	394,452	MR/DD Operating Subsidy	4,908
Children Services IV-E Waiver	314,924	Children Services ESSA Unification.....	4,700
Home Grant Program.....	309,098	Emergency Planning Grant.....	3,865
Children Services Child		Municipal Court Fines	3,777
Protection Allocation	257,581	MR/DD Instructor Mechanics Wages	3,746
Mental Health Per Capita.....	251,557	School Lunch Program	3,450
Reclaim Ohio Grant.....	230,942	Social Security	1,230
MR/DD Title XIX	209,154	ADC Collection Incentive	840
Mental Health Consultation.....	150,881	Job and Family Services reimbursements	637
Community Housing Improvement		School Lunch Payments	<u>365</u>
Program.....	104,021	Total Special Revenue Funds	<u>7,171,715</u>
Adult Community Based Corrections.....	78,095	Capital Projects Funds:	
Child Support Enforcement		State Airport Grant.....	<u>8,552</u>
Agency Advancement	72,026	Total Capital Projects Funds	<u>8,552</u>
Title VI-B.....	69,601	Agency Funds:	
State Victims Assistance Act.....	55,900	Homestead and Rollback	5,239,456
MR/DD Title XX Subsidy	45,685	Library and Local	
Mental Health SAPT Block Grants.....	35,007	Government Assistance.....	2,570,409
Community Corrections.....	34,340	Local Government.....	2,568,174
Drug Abuse Resistance Education	33,006	Local Government	
MR/DD State Foundation	27,418	Revenue Assistance	575,610
Mental Health Community Plan	26,818	Gasoline Proceeds.....	319,407
Children Services Chaffee Allocation	24,232	Motor Vehicle License Tax	292,729
Environmental Affairs Grants.....	21,451	Permissive Sales Tax Levies.....	<u>29,030</u>
Adoption Reimbursement	21,441	Total Agency Funds	<u>11,594,815</u>
Job and Family Services Fourth		Total Intergovernmental Receivables..... <u>\$19,056,524</u>	
Quarter Reimbursements			
From Other Counties.....	\$ 20,824		

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 9 – 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 10 – FIXED ASSETS

A summary of the enterprise funds' and Fairfield Industries, Inc. fixed assets at December 31, 2001, is presented:

	<u>Primary Government</u>	<u>Fairfield Industries, Inc. (Component Unit)</u>
Land	\$ 1,405,762	\$ —
Buildings	5,757,953	37,014
Improvements Other than Buildings....	29,217,343	—
Equipment and Furniture	359,733	349,448
Vehicles	484,465	—
Construction in Progress.....	<u>12,050,526</u>	<u>—</u>
Total	49,275,782	386,462
Less Accumulated Depreciation	<u>(6,323,812)</u>	<u>(310,189)</u>
Net Fixed Assets	<u>\$42,951,970</u>	<u>\$ 76,273</u>

A summary of the changes in general fixed assets during 2001 is presented:

	<u>Balance January 1, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2001</u>
Land	\$2,948,776	\$1,178,986	\$ 1,500	\$ 4,126,262
Buildings	17,013,346	8,702,602	222,628	25,493,320
Improvements Other than Buildings	1,808,910	40,254	—	1,849,164
Machinery and Equipment	5,041,736	1,774,634	477,866	6,338,504
Furniture and Fixtures	398,438	291,063	9,040	680,461
Vehicles	4,963,325	828,643	475,691	5,316,277
Construction in Progress.....	<u>2,857,154</u>	<u>606,019</u>	<u>3,010,484</u>	<u>452,689</u>
Total	<u>\$35,031,685</u>	<u>\$13,422,201</u>	<u>\$4,197,209</u>	<u>\$44,256,677</u>

NOTE 11 – RISK MANAGEMENT

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

The CORSA program has a \$2,500 deductible. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$200,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for employee benefit liability, \$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 motorist liability.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 11 – RISK MANAGEMENT (CONTINUED)

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$89,935,942, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses, \$1,059,856 for contractor's equipment, \$878,346 for miscellaneous equipment, \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage, and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

The County also maintains crime insurance in the amount of \$1,000,000 on each of its food stamp 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 a comprehensive review of the contractor's equipment and miscellaneous equipment for various departments that resulted in a more accurate reflection of equipment owned by the County.

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 24) 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 that 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 \$66,283 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 that also includes dental and vision insurance for employees. Premiums are paid into the Self-Funded Health Insurance Internal Service Fund by other funds that 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 \$100,000 and aggregate claims in excess of \$5,709,155 per year. A liability for unpaid claims costs of \$446,427 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, 2001

NOTE 11 – RISK MANAGEMENT (CONTINUED)

Changes in the fund's claims liability in 2000 and 2001 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2000	\$598,060	\$3,143,044	\$3,247,912	\$493,192
2001	493,192	3,418,199	3,464,964	446,427

The County pays all elected official bonds by State statute.

NOTE 12 – RETIREMENT PLANS

A. Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer 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 (sheriff and sheriff deputies) contribute 10.1 percent; all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 9.25 percent of covered salary for 2001, increased from 6.54 percent in 2000. For 2000, PERS instituted a temporary employer rate rollback for state and local governments. The County contribution for all law enforcement employees for 2001 was 12.4 percent, increased from 11.4 percent in 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$2,300,720, \$1,529,930, and \$1,861,703, respectively; 61 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 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 9.5 percent, an increase from 6 percent for 2000. 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, 2001, 2000, and 1999 were \$43,705, \$28,239, and \$40,118, respectively; 96 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 13 – POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and 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 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. For 2000, the employer contribution rate was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care. For 2000, the employer contribution rate was 15.7 percent of covered payroll for law enforcement employees; 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, 2000, 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 411,076. The County's actual contributions for 2001 that were used to fund postemployment benefits were \$1,019,533. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a new named public safety division and continue to contribute at 9.0 percent. The employer contribution rate for both the law enforcement and public safety divisions is 16.7 percent. Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula that for PERS members not covered under this division.

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 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$20,702 for 2001.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 13 – POSTEMPLOYMENT BENEFITS (CONTINUED)

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

NOTE 14 – OTHER EMPLOYER BENEFITS

A. Compensated Absences

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

B. Other Benefits

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

NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for vehicles and 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 and proprietary funds. The governmental fund items acquired by lease have been capitalized in the General Fixed Assets Account Group in the amount of \$994,305 which is equal to the present value of the future minimum lease payments at the time of acquisition. The proprietary fund equipment acquired by lease has been capitalized in the Sewer and Water Enterprise Funds at \$16,588 each, totaling \$33,176 which is equal to the present value of the future minimum lease payments at the time of acquisition. Accumulated depreciation in the Sewer and Water Enterprise Funds for these assets was \$1,106 and \$1,106, respectively.

A corresponding liability was recorded in the General Long-Term Obligations Account Group. Principal payments in 2001 totaled \$306,969. Future minimum lease payments through 2006 are as follows:

<u>Year</u>	<u>Amount</u>
2002	\$388,384
2003	271,814
2004	175,402
2005	93,296
2006	<u>5,231</u>
Total	934,127
Less: Amount Representing Interest.....	<u>(109,280)</u>
Present Value of Net Minimum Lease Payments.....	<u>\$824,847</u>

A corresponding liability was recorded in the Sewer and Water Enterprise Funds. Principal payments in 2001 were \$682 for each fund, totaling \$1,364. Future minimum lease payments through 2006 are as follows:

<u>Year</u>	<u>Sewer Amount</u>	<u>Water Amount</u>
2002	\$4,709	\$4,709
2003	4,036	4,036
2004	4,036	4,036
2005	4,036	4,036
2006	<u>2,355</u>	<u>2,355</u>
Total	19,172	19,172
Less: Amount Representing Interest.....	<u>(3,266)</u>	<u>(3,266)</u>
Present Value of Net Minimum Lease Payments.....	<u>\$15,906</u>	<u>\$15,906</u>

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2001, the County had contractual purchase commitments for thirty projects. The amount for each project is as follows:

<u>Projects</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/01</u>	<u>Amounts Remaining on Contracts</u>
Tree Removal at the Airport	General	\$ 6,000	\$ 4,086	\$ 1,914
Common Pleas Courtroom and Computer Equipment	General	11,000	—	11,000
Salary Study	General	23,500	9,489	14,011
Server, Networking Improvements	General	145,000	28,141	116,859
Real Estate Web Design and Technical Support	Real Estate Assessment	53,000	18,755	34,245
Real Estate Appraisal	Real Estate Assessment	787,433	771,654	15,779
Rockmill Road Improvement	Motor Vehicle	43,165	3,494	39,671
Ewing Street Bridge Improvement	Motor Vehicle	69,638	—	69,638
Bauman Hill Road Improvements	Motor Vehicle	70,989	—	70,989
Basil West Bridge	Motor Vehicle	98,000	—	98,000
Amanda Northern Road Improvements	Motor Vehicle	122,400	111,792	10,608
Lithopolis Road Improvements	Motor Vehicle	158,426	109,099	49,327
Wheeling Road Improvements	Motor Vehicle	237,400	157,116	80,284
Road Widening and Resurfacing	Motor Vehicle	363,013	268,054	94,959
Bridge Inspections	Bridges, Culverts and County Road Levy	7,000	913	6,087
Pickerington Road Bridge	Bridges, Culverts and County Road Levy	572,000	439,028	132,972
Small Cities Improvements	Community Development Block Grant	146,265	34,608	111,657
Main Ramp Overlay	State Funds -Airport	117,996	110,699	7,297
Airport Hanger Construction	Airport Hangar Construction	13,857	—	13,857
Wheeling Road Improvements	State Capital Improvement Program	69,348	32,260	37,088
Facilities Master Plan Engineer Facility	Permanent Improvement	715,000	291,536	423,464
Peters Sanitary Sewer Design	Sewer	14,340	9,928	4,412
Carpico Sanitary Sewer Design	Sewer	18,373	17,722	651
Knox Acres Sanitary Sewer Design	Sewer	18,493	14,306	4,187
Tarlton Wastewater System Engineering	Sewer	45,600	9,504	36,096
Tussing Road Water Reclamation Facility	Sewer	450,000	61,024	388,976
General Engineering Services	Sewer/Water	60,000	57,716	2,284
Little Walnut Improvements	Water	119,100	77,633	41,467
Jefferson Woods Farm	Water	913,388	847,034	66,354
Valley and Brookview Pump Station	Water	<u>1,253,935</u>	<u>1,042,907</u>	<u>211,028</u>
Totals		<u>\$6,723,659</u>	<u>\$4,528,498</u>	<u>\$2,195,161</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 17 – LONG-TERM OBLIGATIONS

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

	<u>Interest Rate</u>	<u>Outstanding 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/01</u>
General Long-Term Obligations					
1986 Buckeye Lake Sanitary Sewer Special Assessment Bonds.....	5.00%	\$154,000	\$ —	\$ 26,000	\$ 128,000
1991 Sanitary Sewer System Improvement Special Assessment Bonds.....	6.85%	465,000	—	30,000	435,000
2000 High Service Area Special Assessments Bonds.....	5.35%	643,760	—	48,760	595,000
1996 Child Support Enforcement Agency Relocation General Obligation Bond.....	4.65%	410,000	—	15,000	395,000
1996 Laughlin Building General Obligation Bond.....	4.65%	180,000	—	5,000	175,000
1996 Minimum Security Jail General Obligation Bond.....	4.65%	2,240,000	—	95,000	2,145,000
2001 Job and Family Services Building General Obligation Bond ...	4.00%	—	6,930,000	60,000	6,870,000
2000-2001 Geographical Information Digital Orthophotography Bond Anticipation Notes.....	3.42%	930,000	820,000	930,000	820,000
Compensated Absences		1,930,646	1,701,190	1,630,592	2,001,244
Pension Obligation		526,365	919,335	526,365	919,335
Capital Leases.....		<u>607,140</u>	<u>524,676</u>	<u>306,969</u>	<u>824,847</u>
Total General Long-Term Obligations.....		<u>8,086,911</u>	<u>10,895,201</u>	<u>3,673,686</u>	<u>15,308,426</u>
Enterprise Fund Obligations					
Capital Leases.....		—	33,176	1,364	31,812
1983 Water System Improvement General Obligation Revenue Bonds	10.00%	140,000	—	10,000	130,000
1993 Water System General Obligation Revenue Bonds.....	5.55%	885,000	—	5,000	880,000
1993 Water Refunding General Obligation Revenue Bonds.....	5.30%	410,000	—	75,000	335,000
1999 Water Improvement General Obligation Bonds	3.90%	4,000,000	—	2,500	3,997,500
1999 Sewer Improvement General Obligation Bonds	3.90%	4,000,000	—	2,500	3,997,500
1993 Sanitary Sewer System Improvement General Obligation Revenue Bonds.....	4.80%	1,145,000	—	120,000	1,025,000
1993 Ohio EPA Refunding Loan	3.54%	<u>2,444,442</u>	<u>—</u>	<u>151,025</u>	<u>2,293,417</u>
Total Enterprise Fund Obligations...		<u>13,024,442</u>	<u>33,176</u>	<u>367,389</u>	<u>12,690,229</u>
Total All Long-Term Obligations.....		<u>\$21,111,353</u>	<u>\$10,928,377</u>	<u>\$4,041,075</u>	<u>\$27,998,655</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)

The Child Support Enforcement Agency Relocation and the Job and Family Services Building general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, respectively, 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 Job and Family Services building general obligation bond was issued for the purchase and renovation of a building to be used by the Job and Family Services department. 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 \$5,351,755 of interest, are as follows:

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>
2002.....	\$ 783,058
2003.....	794,413
2004.....	799,600
2005.....	798,740
2006.....	797,794
2007-2011.....	4,059,088
2012-2016.....	4,127,812
2017-2021.....	<u>2,776,250</u>
Total.....	<u>\$14,936,755</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 \$371,478 of interest, are as follows:

<u>Year Ending December 31</u>	<u>General Long-Term Obligations Account Group</u>
2002.....	\$ 178,180
2003.....	177,932
2004.....	175,293
2005.....	174,436
2006.....	172,185
2007-2011.....	<u>651,452</u>
Total.....	<u>\$1,529,478</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.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements December 31, 2001

NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)

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

Annual debt service requirements to maturity for general obligation revenue bonds, including interest of \$6,444,575, are as follows:

<u>Year Ending December 31</u>	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
2002	\$ 321,105	\$ 466,623	\$ 787,728
2003	413,404	462,035	875,439
2004	410,859	466,853	877,712
2005	410,415	463,534	873,949
2006	411,925	457,239	869,164
2007-2011	2,049,682	2,285,390	4,335,072
2012-2016	1,825,264	1,656,754	3,482,018
2017-2021	1,470,794	1,470,794	2,941,588
2022-2024	<u>883,452</u>	<u>883,453</u>	<u>1,766,905</u>
Total	<u>\$8,196,900</u>	<u>\$8,612,675</u>	<u>\$16,809,575</u>

The EPA Refunding Loan will be repaid with sewer revenues. Annual debt service requirements to maturity for the debt, including interest of \$541,385, are as follows:

<u>Year Ending December 31</u>	<u>Sewer</u>
2002	\$ 118,116
2003	236,234
2004	236,233
2005	236,232
2006	236,234
2007-2011	1,181,167
2012-2014	<u>590,586</u>
Total	<u>\$2,834,802</u>

The geographical information system digital orthophotography bond anticipation notes issued on January 27, 2000 for \$930,000 matured on January 25, 2001. Bond anticipation notes were reissued on January 22, 2001 for \$820,000 and will mature on January 21, 2002. 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 \$39,696,468 at December 31, 2001.

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, 2001, \$250 in cash and \$47,116 in investments remained with the escrow agent to retire outstanding bonds in the amount of \$75,000.

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

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 17 – LONG-TERM OBLIGATIONS (CONTINUED)

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, 2001. The amount outstanding at December 31, 2001, is \$24,590,000.

NOTE 18 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2001, follows:

	<u>Interest Rate</u>	<u>Outstanding December 31, 2000</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding December 31, 2001</u>
Capital Projects Funds					
Airport Hangar	3.44%	\$1,321,000	\$ 1,200,000	\$1,321,000	\$ 1,200,000
Job and Family Services Relocation.....	4.87%	7,175,000	—	7,175,000	—
West Campus Construction .	2.59%	—	7,300,000	—	7,300,000
West Campus Relocation.....	2.59%	<u>2,825,000</u>	<u>2,575,000</u>	<u>2,825,000</u>	<u>2,575,000</u>
Total Capital Projects Funds		<u>11,321,000</u>	<u>11,075,000</u>	<u>11,321,000</u>	<u>11,075,000</u>
Enterprise Funds					
Little Walnut Water System Improvement	3.80%	—	1,400,000	—	1,400,000
Water High Service Area.....	3.10%	2,900,000	2,800,000	2,900,000	2,800,000
Basil Western Water System Improvement	3.10%	—	450,000	—	450,000
Water High Service Area.....	3.10%	1,250,000	1,150,000	1,250,000	1,150,000
Basil Western Sanitary Sewer System	3.10%	—	600,000	—	600,000
Sanitary Sewer System Brookview.....	3.10%	1,300,000	1,200,000	1,300,000	1,200,000
Sanitary Sewer System Tussing Road	3.10%	<u>1,780,000</u>	<u>1,680,000</u>	<u>1,780,000</u>	<u>1,680,000</u>
Total Enterprise Funds		<u>7,230,000</u>	<u>9,280,000</u>	<u>7,230,000</u>	<u>9,280,000</u>
Total All Funds		<u>\$18,551,000</u>	<u>\$20,355,000</u>	<u>\$18,551,000</u>	<u>\$20,355,000</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 2002. The note liability is reflected in the fund that received the proceeds.

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 19 – INTERFUND TRANSACTIONS

Interfund balances at December 31, 2001, 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	\$7,745,951	\$ 45,819
Special Revenue Funds		
Child Support Enforcement Agency	—	14,500
Community Services	—	65,280
Computerized Legal Research	323	—
Treasurer's Prepayment	184	—
Motor Vehicle	31,430	—
Road and Bridge	55,782	—
Ditch Maintenance	112,092	—
Mental Retardation	4,616,834	—
Mental Health and Recovery Services Board	507,544	—
Children Services	2,583	—
Bateson Beach	7,677	—
Computer	1,065	—
Certificate of Title Administration	32,024	—
County Recorder Equipment	15,012	—
Bridges, Culverts, and County Road Levy	967,134	—
County Probation Services Community Based Corrections	8,780	—
Crossroads Center	2,474	—
Community Development Block Grant	—	30,000
Drug Court Program	25	—
Total Special Revenue Funds	<u>6,360,963</u>	<u>109,780</u>
Debt Service Funds		
Special Assessment Buckeye Lake Sewer	166,460	—
Special Assessment Sanitary Sewer	580,454	—
Special Assessment High Service Area	580,835	—
Total Debt Service Funds	<u>1,327,749</u>	<u>—</u>
Enterprise Funds		
Sewer	38,895	1,305
Water	5,520	31,546
Total Enterprise Funds	<u>44,415</u>	<u>32,851</u>
Internal Service Fund		
Self-Funded Health Insurance Fund	1,184	—
Agency Funds		
District Board of Health	245,512	—
County Hotel Lodging	—	2,407
Regional Planning	30,000	—
Undivided General Tax	—	12,941,306
Undivided Tangible Tax	—	1,042,968
Undivided Local Tax	—	1,181,335
Undivided Local Government Revenue Assistance	—	264,780
County Court Agency	—	164,462
Fairfield County Historical Parks Commission	31,412	—
Fairfield County Agency Transportation System ..	—	1,478
Total Agency Funds	<u>306,924</u>	<u>15,598,736</u>
Total Due from/Due to Other Funds	<u>\$15,787,186</u>	<u>\$15,787,186</u>

Fairfield County, Ohio

Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 19 – INTERFUND TRANSACTIONS (CONTINUED)

<u>Interfund Receivable/Payable</u>	<u>Recipient</u>	<u>Payer</u>
General Fund	<u>\$684,000</u>	\$ —
Special Revenue Funds		
Community Development Block Grant	—	454,000
Home	—	<u>120,000</u>
Total Special Revenue Funds	<u>—</u>	<u>574,000</u>
Internal Service Fund		
Self-Funded Health Insurance Fund	—	<u>110,000</u>
Total Interfund Receivable/Payable	<u>\$684,000</u>	<u>\$684,000</u>

NOTE 20 – SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for sewer and water services. Financial segment information as of and for the year ended December 31, 2001, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Total Operating Revenues	\$ 1,842,196	\$2,333,759	\$ 4,175,955
Depreciation Expense	470,928	343,759	814,687
Operating Income.....	16,181	947,764	963,945
Net Non-Operating Revenues (Expenses)....	708,087	468,829	1,176,916
Operating Transfers Out.....	20,000	20,000	40,000
Net Income.....	704,268	1,396,593	2,100,861
Additions to Property, Plant, and Equipment.....	6,809,988	4,386,101	11,196,089
Deletions from Property, Plant, and Equipment.....	4,527,898	1,297,315	5,825,213
Net Working Capital	302,046	(2,449,960)	(2,147,914)
Total Assets	25,156,176	26,547,907	51,704,083
Bonds and Other Long-Term Liabilities Payable from Revenue.....	7,150,932	5,160,038	12,310,970
Total Equity	13,573,438	14,919,648	28,493,086
Encumbrances Outstanding at December 31, 2001.....	1,470,733	445,883	1,916,616

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

NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS

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

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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

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

B. Fairfield County Multi-System Youth Committee

The Fairfield County Multi-System Youth Committee is a group of agencies that coordinate the provision of services to multi-need youth in the area. Members of the Committee include representatives of the Fairfield County Youth Services, Fairfield County Board of MR/DD, Fairfield County Mental Health and Recovery Services Board, Fairfield County Children Services, Fairfield County Health Department, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, the Lancaster City Health Department, and the Lancaster City Board of Education. The Committee received no additional monies during 2001. 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 that 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 makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2001, 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 2001, the County contributed \$10,000 to the Bureau. 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.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

E. Mid Eastern Ohio Regional Council (MEORC)

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that 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 2001 and no future contributions by the County are anticipated. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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

The Fairfield County Family, Adult, and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Fairfield County Community Mental Health and Recovery Services Board, Health Commissioner of the Fairfield County Health Department, Health Commissioner of the City of Lancaster Health Department, Director of the Fairfield County Human Services, Director of the Children Services Department, Superintendent of the Fairfield County Mental Retardation and Development Disabilities, the Fairfield County Juvenile Court Judge, Superintendent of Lancaster City Schools, Superintendent of Fairfield County Board of Education, a representative of the City of Lancaster, Chair of the Fairfield County Commissioners, State Department of Youth Services Regional representative, representative from the County Head Start Agencies, a representative of the County's early intervention collaborative established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986", and a least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2001, 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 2001, 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. 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 2001, 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, 2001

NOTE 21 – JOINTLY GOVERNED ORGANIZATIONS (CONTINUED)

I. 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 2001, 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. Fairfield County Agency Transportation System, Inc.

The Fairfield County Agency Transportation System is a non-profit corporation, created in 2001 under Ohio Revised Code Chapter 1702. Its purpose is to provide reliable, affordable, and accessible transportation in a co-operative and cost effective manner to Fairfield County residents who have limited transportation options. The System is governed by a twelve-member board, which is elected by member agencies. To be a member of the System, an annual \$500 membership fee is required. The current board consists of the following: two representatives from Fairfield County, four representatives from other government entities, and six representatives from non-government entities. The System's revenues will consist of membership fees, contributions, and an annual grant applied for by the Fairfield County Commissioners that is given to the System to maintain. In 2001, the County contributed \$50,656 that consisted of \$30,737 in grant monies, \$1,000 in membership fees, and \$18,919 in contributions. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

K. Fairfield-Hocking Major Crimes Investigation Unit

The Fairfield-Hocking Major Crimes Investigation Unit is a regional council of governments, created in 2001 under Ohio Revised Code Section 167.01. Its stated purpose is to provide additional police protection to the citizens of Fairfield and Hocking counties to reduce the influence and effects of illegal drug trafficking activities, as well as other major crimes. The Unit has a five-member Governing Board which consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the Cities of Lancaster, Pickerington, and Logan. The Unit also has a seven member Operating Board that handles the daily operations and reports to the Governing Board. The Operating Board is made up of the Fairfield and Hocking County Sheriffs and Prosecuting Attorneys, as well as the Chiefs of Police from the three cities listed above. The Unit's revenues will consist of an annual grant applied for by the Fairfield County Commissioners, which is in turn given to the Unit, along with local matches from each of the involved entities. In 2001, the County contributed \$156,000 in grant monies and \$52,154 for its share of the local match. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

NOTE 22 – RELATED ORGANIZATIONS

A. Fairfield County District Library

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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 22 – RELATED ORGANIZATIONS (CONTINUED)

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 2001. 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 23 – 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.

In 2001, the System received \$20,835 in contributions from member counties. No money was contributed by Fairfield County in 2001, but in 2000 the County contributed \$50,000 that is 63 percent of total member contributions as of December 2001. The County is the fiscal agent for the System; therefore, the financial activity is reflected in a County agency fund. Current plans are to build the juvenile detention center within the County. No debt was incurred as of December 31, 2001. Complete financial information can be obtained from Fairfield County Auditor's Office, 210 East Main Street, Lancaster, Ohio 43130.

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 24 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 2001 was \$343,292.

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 25 – 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 \$232,471. Habilitative services provided directly to the component unit's clients by the County amounted to \$2,182,727.

NOTE 26 – 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

Fairfield County, Ohio
Notes to the General Purpose Financial Statements
December 31, 2001

NOTE 26– FOOD STAMPS (CONTINUED)

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 2001:

January 1, 2001 Beginning Inventory.....	\$73,196
Issued or Destroyed during 2001	<u>(71,824)</u>
December 31, 2001 Ending Inventory.....	<u>\$ 1,372</u>

NOTE 27 – CONTINGENT LIABILITIES

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

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

NOTE 28 – SUBSEQUENT EVENTS

On January 15, 2002, the by-laws of the Fairfield-Hocking Major Crimes Investigation Unit were signed.

On January 18, 2002, the County issued \$730,000 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 it 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 \$820,000 general obligation notes outstanding at December 31, 2001.

On February 14, 2002, the County issued \$1,500,000 in bond anticipation notes to pay part of the cost of constructing a multi-county juvenile detention facility

On March 13, 2002, the County issued \$1,200,000 in bond anticipation notes for improvements to the Little Walnut Water System. These notes replaced the \$1,400,000 bond anticipation notes outstanding at December 31, 2001.

On May 7, 2002, the County approved the authorization to issue \$3,500,000 in notes to pay part of the cost of acquiring and constructing water supply and waterworks improvements in the County, including improvements at the Tussing Road Water Treatment Plant.

On May 7, 2002, the County approved the authorization to issue \$3,200,000 in notes to pay part of the cost of acquiring and constructing sanitary sewer improvements in the County, including sewer improvements in Liberty Township.

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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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 4,217,357	\$ 5,552,668	\$ 1,335,311
Sales Taxes.....	8,300,000	9,334,984	1,034,984
Charges for Services.....	2,204,873	2,980,769	775,896
Licenses and Permits.....	13,000	10,145	(2,855)
Fines and Forfeitures.....	280,000	282,653	2,653
Intergovernmental.....	3,087,643	3,887,638	799,995
Interest.....	1,600,000	2,795,389	1,195,389
Rent.....	136,000	167,474	31,474
Donations.....	-	3,210	3,210
Other.....	103,261	259,427	156,166
Total Revenues.....	<u>19,942,134</u>	<u>25,274,357</u>	<u>5,332,223</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Commissioners			
Personal Services	443,809	384,089	59,720
Fringe Benefits	106,089	92,561	13,528
Materials and Supplies	44,407	36,301	8,106
Contractual Services	377,853	366,985	10,868
Capital Outlay	422,137	343,647	78,490
Other	125,000	122,119	2,881
Total Commissioners	<u>1,519,295</u>	<u>1,345,702</u>	<u>173,593</u>
Auditor			
Personal Services	582,600	568,086	14,514
Fringe Benefits	148,801	137,504	11,297
Materials and Supplies	43,258	30,506	12,752
Contractual Services	247,149	229,991	17,158
Capital Outlay	45,108	43,149	1,959
Total Auditor	<u>1,066,916</u>	<u>1,009,236</u>	<u>57,680</u>
Assessing Personal Property			
Personal Services	56,275	52,552	3,723
Fringe Benefits	17,006	14,683	2,323
Materials and Supplies	5,746	5,746	-
Total Assessing Personal Property	<u>79,027</u>	<u>72,981</u>	<u>6,046</u>
Treasurer			
Personal Services	189,538	187,365	2,173
Fringe Benefits	82,675	75,191	7,484
Materials and Supplies	21,326	19,169	2,157
Contractual Services	47,695	42,930	4,765
Capital Outlay	40,000	-	40,000
Total Treasurer	<u>\$ 381,234</u>	<u>\$ 324,655</u>	<u>\$ 56,579</u>

(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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Prosecuting Attorney			
Personal Services	\$ 669,454	\$ 669,041	\$ 413
Fringe Benefits	172,954	158,538	14,416
Materials and Supplies	11,456	10,316	1,140
Contractual Services	73,269	73,235	34
Capital Outlay	4,501	4,141	360
Other	49,345	49,345	-
Total Prosecuting Attorney	980,979	964,616	16,363
Geographical Information System			
Personal Services	74,150	73,504	646
Fringe Benefits	22,194	21,124	1,070
Materials and Supplies	5,375	5,019	356
Contractual Services	25,809	15,672	10,137
Capital Outlay	36,456	30,371	6,085
Total Geographical Information System	163,984	145,690	18,294
Bureau of Inspection			
Contractual Services	96,087	96,087	-
Data Processing			
Personal Services	172,043	145,066	26,977
Fringe Benefits	41,715	41,216	499
Materials and Supplies	15,550	15,435	115
Contractual Services	129,785	122,387	7,398
Capital Outlay	120,990	118,540	2,450
Total Data Processing	480,083	442,644	37,439
Board of Elections			
Personal Services	288,877	266,223	22,654
Fringe Benefits	105,334	90,710	14,624
Materials and Supplies	20,000	13,693	6,307
Contractual Services	196,510	112,340	84,170
Capital Outlay	15,500	4,447	11,053
Total Board of Elections	626,221	487,413	138,808
Maintenance and Operation			
Personal Services	587,377	450,685	136,692
Fringe Benefits	192,381	160,529	31,852
Materials and Supplies	363,029	332,459	30,570
Contractual Services	1,801,911	1,670,303	131,608
Capital Outlay	125,511	120,170	5,341
Total Maintenance and Operation	3,070,209	2,734,146	336,063
Recorder			
Personal Services	186,202	185,211	991
Fringe Benefits	71,387	64,714	6,673
Materials and Supplies	6,670	3,530	3,140
Contractual Services	13,005	5,786	7,219
Total Recorder	\$ 277,264	\$ 259,241	\$ 18,023

(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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Human Resources			
Personal Services	\$ 144,950	\$ 100,563	\$ 44,387
Fringe Benefits	28,177	23,057	5,120
Total Human Resources	<u>173,127</u>	<u>123,620</u>	<u>49,507</u>
Budget Commission			
Contractual Services	4,500	-	4,500
Insurance on Property and Persons			
Contractual Services	350,000	330,390	19,610
Taxes			
Contractual Services	34,510	32,530	1,980
Total General Government - Legislative and Executive	<u>9,303,436</u>	<u>8,368,951</u>	<u>934,485</u>
General Government - Judicial			
Domestic Relations			
Personal Services	322,074	303,359	18,715
Fringe Benefits	90,837	83,191	7,646
Materials and Supplies	4,000	2,926	1,074
Contractual Services	13,765	5,768	7,997
Capital Outlay	5,000	3,320	1,680
Total Domestic Relations	<u>435,676</u>	<u>398,564</u>	<u>37,112</u>
Court of Appeals			
Contractual Services	23,000	16,832	6,168
Common Pleas Probation			
Personal Services	132,434	127,324	5,110
Fringe Benefits	47,100	43,621	3,479
Contractual Services	6,760	6,760	-
Total Common Pleas Probation.....	<u>186,294</u>	<u>177,705</u>	<u>8,589</u>
Common Pleas Court			
Personal Services	316,973	316,678	295
Fringe Benefits	111,803	104,388	7,415
Materials and Supplies	7,450	5,869	1,581
Contractual Services	74,580	66,386	8,194
Capital Outlay	20,000	17,935	2,065
Total Common Pleas Court	<u>530,806</u>	<u>511,256</u>	<u>19,550</u>
Jury Commission			
Personal Services	1,485	1,483	2
Fringe Benefits	276	224	52
Materials and Supplies	2,500	2,500	-
Total Jury Commission	<u>4,261</u>	<u>4,207</u>	<u>54</u>
Juvenile Court			
Contractual Services	\$ 400,583	\$ 394,059	\$ 6,524

(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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Probate Court			
Personal Services	\$ 180,400	\$ 178,020	\$ 2,380
Fringe Benefits	69,777	62,851	6,926
Materials and Supplies	6,000	2,099	3,901
Contractual Services	25,800	8,563	17,237
Capital Outlay	10,000	10,000	-
Total Probate Court	291,977	261,533	30,444
Clerk of Courts			
Personal Services	323,958	323,731	227
Fringe Benefits	113,776	103,549	10,227
Materials and Supplies	36,900	33,778	3,122
Contractual Services	90,912	68,974	21,938
Capital Outlay	21,000	7,230	13,770
Total Clerk of Courts	586,546	537,262	49,284
Municipal Court			
Personal Services	198,524	189,661	8,863
Fringe Benefits	52,287	46,435	5,852
Contractual Services	31,066	18,226	12,840
Total Municipal Court	281,877	254,322	27,555
Law Library			
Contractual Services	75,000	61,771	13,229
Public Defender			
Contractual Services	780,000	761,180	18,820
Total General Government - Judicial	3,596,020	3,378,691	217,329
Public Safety			
Probation Department			
Personal Services	391,277	389,819	1,458
Fringe Benefits	120,330	110,759	9,571
Materials and Supplies	23,747	23,467	280
Contractual Services	446,952	441,446	5,506
Capital Outlay	56,772	56,772	-
Other	6,000	-	6,000
Total Probation Department	1,045,078	1,022,263	22,815
Coroner			
Personal Services	68,376	66,773	1,603
Fringe Benefits	10,655	10,418	237
Materials and Supplies	4,136	2,731	1,405
Contractual Services	77,660	76,473	1,187
Capital Outlay	6,228	5,988	240
Total Coroner	\$ 167,055	\$ 162,383	\$ 4,672

(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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Sheriff			
Personal Services	\$ 3,575,719	\$ 3,416,769	\$ 158,950
Fringe Benefits	1,203,424	1,087,371	116,053
Materials and Supplies	419,186	418,686	500
Contractual Services	301,467	299,547	1,920
Capital Outlay	170,743	167,397	3,346
Other	42,041	42,041	-
Total Sheriff	5,712,580	5,431,811	280,769
Minimum Security Jail			
Personal Services	559,575	532,242	27,333
Fringe Benefits	228,484	194,980	33,504
Materials and Supplies	90,900	90,900	-
Contractual Services	41,988	37,301	4,687
Capital Outlay	13,317	13,117	200
Total Minimum Security Jail	934,264	868,540	65,724
911 Emergency			
Personal Services	392,000	376,434	15,566
Fringe Benefits	150,862	132,853	18,009
Materials and Supplies	6,873	6,376	497
Contractual Services	35,362	34,293	1,069
Capital Outlay	102,560	101,574	986
Total 911 Emergency	687,657	651,530	36,127
Total Public Safety	8,546,634	8,136,527	410,107
Health			
Agriculture			
Contractual Services	390,890	389,548	1,342
General Hospital and Care			
Contractual Services	149,916	142,026	7,890
TB Clinics			
Contractual Services	3,000	2,134	866
Regular and Vital Statistics			
Contractual Services	3,500	-	3,500
Crippled Children			
Contractual Services	234,701	234,701	-
Total Health	782,007	768,409	13,598
Human Services			
Veterans Service Commission			
Personal Services	121,700	115,460	6,240
Fringe Benefits	36,793	34,219	2,574
Materials and Supplies	12,000	11,079	921
Contractual Services	220,618	162,517	58,101
Capital Outlay	32,310	30,368	1,942
Total Veterans Service Commission	\$ 423,421	\$ 353,643	\$ 69,778

(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, 2001

Exhibit B-1

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Visitation Center			
Personal Services	\$ 106,090	\$ 103,842	\$ 2,248
Fringe Benefits	47,818	34,264	13,554
Materials and Supplies	10,000	8,574	1,426
Contractual Services	91,825	74,647	17,178
Capital Outlay	29,000	21,833	7,167
Total Visitation Center	<u>284,733</u>	<u>243,160</u>	<u>41,573</u>
Total Human Services	<u>708,154</u>	<u>596,803</u>	<u>111,351</u>
Transportation			
Airport			
Fringe Benefits	150	136	14
Materials and Supplies	4,000	3,433	567
Contractual Services	150,635	110,390	40,245
Capital Outlay	66,220	63,300	2,920
Total Transportation	<u>221,005</u>	<u>177,259</u>	<u>43,746</u>
Other			
Commissioners Share-Costs			
Contractual Services	499,328	469,571	29,757
Unanticipated Emergency:			
Other	249,822	-	249,822
Miscellaneous			
Contractual Services.....	383,670	349,064	34,606
Other.....	313,609	212,270	101,339
Total Miscellaneous	<u>697,279</u>	<u>561,334</u>	<u>135,945</u>
Total Other	<u>1,446,429</u>	<u>1,030,905</u>	<u>415,524</u>
Total Expenditures	<u>24,603,685</u>	<u>22,457,545</u>	<u>2,146,140</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,661,551)</u>	<u>2,816,812</u>	<u>7,478,363</u>
OTHER FINANCING SOURCES (USES)			
Sale of Fixed Assets.....	-	21,584	21,584
Advances In.....	-	70,000	70,000
Advances Out.....	-	(475,000)	(475,000)
Operating Transfers Out.....	(3,941,423)	(3,910,715)	30,708
Total Other Financing Sources (Uses).....	<u>(3,941,423)</u>	<u>(4,294,131)</u>	<u>(352,708)</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(8,602,974)	(1,477,319)	7,125,655
Fund Balance - Beginning of Year	9,965,879	9,965,879	-
Prior Year Encumbrances Appropriated.....	1,001,135	1,001,135	-
Fund Balance - End of Year	<u>\$ 2,364,040</u>	<u>\$ 9,489,695</u>	<u>\$ 7,125,655</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.
Crossroads Center Fund	To account for a grant donation from the Fairfield Foundation and for court-assessed fees; used for the operations of the Fairfield County Crossroads Center.
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, improvement of targeted areas within the County, and home improvement assistance for low income households.
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 Crossroads Center School.
Home Fund	To account for a federal grant which provides home rehabilitation and down payment assistance for low income households.
Major Crimes Unit Grant Fund	To account for a federal grant designed to improve the functioning of the criminal justice system, with emphasis on drugs, violent crime and serious offenders, and to enforce State and local laws
Transportation Coordination Grant Fund	To account for a grant from the Ohio Department of Transportation with a purpose to improve special needs transportation.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2001

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 147,490	\$ 551,909	\$ 1,506,647	\$ 74,949	\$ 1,253,902
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	-	-	-	-
Accounts	-	21,125	14,470	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	125	90,416	22,301	-	-
Due from Other Funds.....	-	-	-	323	-
Materials and Supplies Inventory.....	459	-	-	-	-
Prepaid Items.....	2,730	22,483	94,710	-	4,511
Total Assets.....	<u>\$ 150,804</u>	<u>\$ 685,933</u>	<u>\$ 1,638,128</u>	<u>\$ 75,272</u>	<u>\$ 1,258,413</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ 2,254	\$ 344,749	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	6,066	52,071	208,569	-	15,385
Compensated Absences Payable....	129	8,103	25,361	-	1,329
Retainage Payable.....	-	-	-	-	-
Due to Other Funds.....	-	14,500	65,280	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	5,611	21,775	128,523	-	4,870
Deferred Revenue.....	-	-	895,988	-	-
Total Liabilities.....	<u>11,806</u>	<u>98,703</u>	<u>1,668,470</u>	<u>-</u>	<u>21,584</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	7,013	86,734	195,563	-	50,599
Reserved for Inventory	459	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved:					
Undesignated (Deficits)	131,526	500,496	(225,905)	75,272	1,186,230
Total Fund Equity (Deficit)	<u>138,998</u>	<u>587,230</u>	<u>(30,342)</u>	<u>75,272</u>	<u>1,236,829</u>
Total Liabilities and Fund Equity.....	<u>\$ 150,804</u>	<u>\$ 685,933</u>	<u>\$ 1,638,128</u>	<u>\$ 75,272</u>	<u>\$ 1,258,413</u>

Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund	Mental Retardation Fund
\$ 9,506	\$ 3,228,906	\$ 7,957	\$ 808,459	\$ 16,327	\$ 322,226	\$ 4,899,358
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	65,206	-	-	-	-	-
-	382	-	-	-	-	16,475
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,893,929	368	230,942	65	-	319,641
184	31,430	55,782	-	-	112,092	4,616,834
-	271,355	-	-	-	-	9,420
-	32,724	-	7,517	-	-	40,267
<u>\$ 9,690</u>	<u>\$ 5,523,932</u>	<u>\$ 64,107</u>	<u>\$ 1,046,918</u>	<u>\$ 16,392</u>	<u>\$ 434,318</u>	<u>\$ 9,901,995</u>
\$ -	\$ 34,915	\$ -	\$ -	\$ -	\$ -	\$ 99,017
-	28,154	-	-	-	-	-
105	72,552	-	20,222	-	-	135,437
-	10,683	-	1,901	-	-	23,021
-	18,921	-	-	-	-	2,893
-	-	-	-	-	-	-
-	-	-	-	-	-	-
85	30,003	362	9,407	-	-	74,809
-	1,340,999	55,782	186,770	-	112,092	4,692,729
<u>190</u>	<u>1,536,227</u>	<u>56,144</u>	<u>218,300</u>	<u>-</u>	<u>112,092</u>	<u>5,027,906</u>
-	458,445	-	90	-	-	401,034
-	271,355	-	-	-	-	9,420
-	-	-	-	-	-	-
<u>9,500</u>	<u>3,257,905</u>	<u>7,963</u>	<u>828,528</u>	<u>16,392</u>	<u>322,226</u>	<u>4,463,635</u>
<u>9,500</u>	<u>3,987,705</u>	<u>7,963</u>	<u>828,618</u>	<u>16,392</u>	<u>322,226</u>	<u>4,874,089</u>
<u>\$ 9,690</u>	<u>\$ 5,523,932</u>	<u>\$ 64,107</u>	<u>\$ 1,046,918</u>	<u>\$ 16,392</u>	<u>\$ 434,318</u>	<u>\$ 9,901,995</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2001

	Delinquent Real Estate Collection Fund	Mental Health and Recovery Services Board Fund	Commissary Fund	Children Services Fund	Indigent Guardianship Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 274,892	\$ 1,629,540	\$ 12,663	\$ 462,163	\$ 8,516
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	-	-	-	-
Accounts	-	-	-	17,636	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	2,171,438	-	1,119,550	-
Due from Other Funds.....	-	507,544	-	2,583	-
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	590	31,238	-	-	-
Total Assets.....	<u>\$ 275,482</u>	<u>\$ 4,339,760</u>	<u>\$ 12,663</u>	<u>\$ 1,601,932</u>	<u>\$ 8,516</u>
LIABILITIES					
Accounts Payable.....	\$ 4,753	\$ 308,946	\$ 5,092	\$ 156,689	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	4,925	17,329	-	-	-
Compensated Absences Payable....	-	1,523	-	-	-
Retainage Payable.....	-	-	-	-	-
Due to Other Funds.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	1,229	6,438	-	-	-
Deferred Revenue.....	-	2,494,131	-	850,607	-
Total Liabilities.....	<u>10,907</u>	<u>2,828,367</u>	<u>5,092</u>	<u>1,007,296</u>	<u>-</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	2,501	55,422	-	39,500	-
Reserved for Inventory	-	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved:					
Undesignated (Deficits)	262,074	1,455,971	7,571	555,136	8,516
Total Fund Equity (Deficit)	<u>264,575</u>	<u>1,511,393</u>	<u>7,571</u>	<u>594,636</u>	<u>8,516</u>
Total Liabilities and Fund Equity.....	<u>\$ 275,482</u>	<u>\$ 4,339,760</u>	<u>\$ 12,663</u>	<u>\$ 1,601,932</u>	<u>\$ 8,516</u>

(Continued)

Exhibit C-1

Emergency Management Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund	Computer Fund	Certificate of Title Administration Fund	County Recorder Equipment Fund
\$ 21,766	\$ 17,640	\$ 21,770	\$ 857	\$ 234,539	\$ 1,013,923	\$ 317,451
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,348	3,865	-	-	-	-	-
-	-	-	7,677	1,065	32,024	15,012
-	-	-	-	-	-	-
577	-	-	-	-	5,028	-
<u>\$ 29,691</u>	<u>\$ 21,505</u>	<u>\$ 21,770</u>	<u>\$ 8,534</u>	<u>\$ 235,604</u>	<u>\$ 1,050,975</u>	<u>\$ 332,463</u>
\$ 7,894	\$ -	\$ 19,652	\$ -	\$ -	\$ 745	\$ 29,662
-	-	-	-	-	-	-
1,016	163	-	-	-	10,815	-
-	-	-	-	-	1,402	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
258	71	-	-	-	3,989	-
-	960	-	7,677	-	-	-
<u>9,168</u>	<u>1,194</u>	<u>19,652</u>	<u>7,677</u>	<u>-</u>	<u>16,951</u>	<u>29,662</u>
175	300	-	-	8,166	680	561
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,348</u>	<u>20,011</u>	<u>2,118</u>	<u>857</u>	<u>227,438</u>	<u>1,033,344</u>	<u>302,240</u>
<u>20,523</u>	<u>20,311</u>	<u>2,118</u>	<u>857</u>	<u>235,604</u>	<u>1,034,024</u>	<u>302,801</u>
<u>\$ 29,691</u>	<u>\$ 21,505</u>	<u>\$ 21,770</u>	<u>\$ 8,534</u>	<u>\$ 235,604</u>	<u>\$ 1,050,975</u>	<u>\$ 332,463</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2001

	Parent Education Fund	Indigent Children Drivers Fund	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 24,932	\$ 1,163	\$ 152,794	\$ 82,391	\$ 659,185
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	160,150
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	-	21,451	78,095	-
Due from Other Funds.....	-	-	-	-	967,134
Materials and Supplies Inventory.....	-	-	-	-	-
Prepaid Items.....	-	-	-	1,636	-
Total Assets.....	<u>\$ 24,932</u>	<u>\$ 1,163</u>	<u>\$ 174,245</u>	<u>\$ 162,122</u>	<u>\$ 1,786,469</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ 3,102
Contracts Payable.....	-	-	-	-	154,651
Accrued Wages and Benefits.....	-	-	-	5,119	-
Compensated Absences Payable....	-	-	-	451	-
Retainage Payable.....	-	-	-	-	20,608
Due to Other Funds.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	-	-	1,947	-
Deferred Revenue.....	-	-	16,980	39,048	967,134
Total Liabilities.....	<u>-</u>	<u>-</u>	<u>16,980</u>	<u>46,565</u>	<u>1,145,495</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	440	-	39,865	-	179,755
Reserved for Inventory	-	-	-	-	-
Reserved for Loans	-	-	-	-	-
Unreserved:					
Undesignated (Deficits)	24,492	1,163	117,400	115,557	461,219
Total Fund Equity (Deficit)	<u>24,932</u>	<u>1,163</u>	<u>157,265</u>	<u>115,557</u>	<u>640,974</u>
Total Liabilities and Fund Equity.....	<u>\$ 24,932</u>	<u>\$ 1,163</u>	<u>\$ 174,245</u>	<u>\$ 162,122</u>	<u>\$ 1,786,469</u>

(Continued)

Exhibit C-1

County Probation Services Com- munity Based Corrections Fund	Community Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Crossroads Center Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Fund
\$ 92,974	\$ -	\$ 4,573	\$ 4,330	\$ 104,801	\$ -	\$ 453,735
-	-	-	-	-	101,293	61,924
-	20,033	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	142	-	-
-	-	-	-	-	1,506	826
-	-	-	-	-	501,889	218,967
-	34,340	11,197	-	-	-	748,571
8,780	-	-	-	2,474	-	-
-	-	-	-	-	-	-
1,087	-	-	-	-	-	54
<u>\$ 102,841</u>	<u>\$ 54,373</u>	<u>\$ 15,770</u>	<u>\$ 4,330</u>	<u>\$ 107,417</u>	<u>\$ 604,688</u>	<u>\$ 1,484,077</u>
\$ 3,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,890
-	-	-	-	-	-	57,556
-	-	1,559	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	30,000
-	-	-	-	-	-	454,000
-	-	480	-	57	-	-
-	17,170	-	-	-	-	630,990
<u>3,414</u>	<u>17,170</u>	<u>2,039</u>	<u>-</u>	<u>57</u>	<u>-</u>	<u>1,177,436</u>
11,461	-	380	-	262	-	132,915
-	-	-	-	-	-	-
-	-	-	-	-	501,889	218,967
<u>87,966</u>	<u>37,203</u>	<u>13,351</u>	<u>4,330</u>	<u>107,098</u>	<u>102,799</u>	<u>(45,241)</u>
<u>99,427</u>	<u>37,203</u>	<u>13,731</u>	<u>4,330</u>	<u>107,360</u>	<u>604,688</u>	<u>306,641</u>
<u>\$ 102,841</u>	<u>\$ 54,373</u>	<u>\$ 15,770</u>	<u>\$ 4,330</u>	<u>\$ 107,417</u>	<u>\$ 604,688</u>	<u>\$ 1,484,077</u>

(Continued)

Fairfield County, Ohio

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2001

	Cops In Shops Program Fund	Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund	Victims of Crime Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 15	\$ 1,593	\$ 2,181	\$ 34	\$ 53,801
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-
Receivables:					
Property and Other Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Loans	-	-	-	-	-
Intergovernmental	-	33,006	-	-	55,900
Due from Other Funds.....	-	-	-	-	-
Materials and Supplies Inventory.....	-	-	-	-	2,589
Prepaid Items.....	-	-	-	-	305
Total Assets.....	<u>\$ 15</u>	<u>\$ 34,599</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 112,595</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable.....	-	-	-	-	-
Accrued Wages and Benefits.....	-	-	-	-	3,241
Compensated Absences Payable....	-	-	-	-	204
Retainage Payable.....	-	-	-	-	-
Due to Other Funds.....	-	-	-	-	-
Interfund Payable.....	-	-	-	-	-
Intergovernmental Payable.....	-	410	-	-	1,258
Deferred Revenue.....	-	33,006	-	-	43,458
Total Liabilities.....	<u>-</u>	<u>33,416</u>	<u>-</u>	<u>-</u>	<u>48,161</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Inventory	-	-	-	-	2,589
Reserved for Loans	-	-	-	-	-
Unreserved:					
Undesignated (Deficits)	15	1,183	2,181	34	61,845
Total Fund Equity (Deficit)	<u>15</u>	<u>1,183</u>	<u>2,181</u>	<u>34</u>	<u>64,434</u>
Total Liabilities and Fund Equity.....	<u>\$ 15</u>	<u>\$ 34,599</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 112,595</u>

(Continued)

Exhibit C-1

<u>Drug Court Program Fund</u>	<u>Dispute Resolution and Mediation Fund</u>	<u>Reese-Peters Home Lodge Tax Fund</u>	<u>Local Law Enforcement Grant Fund</u>	<u>Cops Universal Hiring Fund</u>	<u>Accountability Grant Fund</u>	<u>Sanction Costs Reimbursements Fund</u>
\$ 27,951	\$ 45,631	\$ 36,506	\$ 104,403	\$ 44,123	\$ 24,735	\$ 26,714
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	29,556	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	8,682	-
25	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 27,976</u>	<u>\$ 45,631</u>	<u>\$ 66,062</u>	<u>\$ 104,403</u>	<u>\$ 44,123</u>	<u>\$ 33,417</u>	<u>\$ 26,714</u>
\$ -	\$ -	\$ 27,393	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	693	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	191	-	-	800	142	-
-	-	-	-	-	8,682	-
-	<u>884</u>	<u>27,393</u>	<u>-</u>	<u>800</u>	<u>8,824</u>	<u>-</u>
20	-	-	14,600	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,956</u>	<u>44,747</u>	<u>38,669</u>	<u>89,803</u>	<u>43,323</u>	<u>24,593</u>	<u>26,714</u>
<u>27,976</u>	<u>44,747</u>	<u>38,669</u>	<u>104,403</u>	<u>43,323</u>	<u>24,593</u>	<u>26,714</u>
<u>\$ 27,976</u>	<u>\$ 45,631</u>	<u>\$ 66,062</u>	<u>\$ 104,403</u>	<u>\$ 44,123</u>	<u>\$ 33,417</u>	<u>\$ 26,714</u>

(Continued)

Fairfield County, Ohio

**SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

(Continued)

December 31, 2001

Exhibit C-1

	Juvenile Recovery Fund	Home Fund	Ohio Children's Trust Fund	Totals
ASSETS				
Cash and Cash Equivalents.....	\$ 84,841	\$ 120,020	\$ -	\$ 18,996,782
Cash and Cash Equivalents in Segregated Accounts	-	-	-	323,367
Cash and Cash Equivalents with Fiscal Agents	-	-	-	20,033
Receivables:				
Property and Other Taxes	-	-	-	94,762
Accounts	-	-	-	70,230
Accrued Interest	-	-	-	2,332
Loans	-	-	-	720,856
Intergovernmental	-	309,098	11,387	7,171,715
Due from Other Funds.....	-	-	-	6,360,963
Materials and Supplies Inventory.....	-	-	-	283,823
Prepaid Items.....	-	-	-	245,457
Total Assets.....	<u>\$ 84,841</u>	<u>\$ 429,118</u>	<u>\$ 11,387</u>	<u>\$ 34,290,320</u>
LIABILITIES				
Accounts Payable.....	\$ -	\$ 2,774	\$ -	\$ 1,055,941
Contracts Payable.....	-	-	-	240,361
Accrued Wages and Benefits.....	-	-	-	555,267
Compensated Absences Payable....	-	-	-	74,107
Retainage Payable.....	-	-	-	42,422
Due to Other Funds.....	-	-	-	109,780
Interfund Payable.....	-	120,000	-	574,000
Intergovernmental Payable.....	18,040	-	-	310,755
Deferred Revenue.....	-	280,952	11,387	12,686,542
Total Liabilities.....	<u>18,040</u>	<u>403,726</u>	<u>11,387</u>	<u>15,649,175</u>
FUND EQUITY				
Fund Balances:				
Reserved for Encumbrances	190	164	-	1,686,835
Reserved for Inventory	-	-	-	283,823
Reserved for Loans	-	-	-	720,856
Unreserved:				
Undesignated (Deficits)	66,611	25,228	-	15,949,631
Total Fund Equity (Deficit)	<u>66,801</u>	<u>25,392</u>	<u>-</u>	<u>18,641,145</u>
Total Liabilities and Fund Equity.....	<u>\$ 84,841</u>	<u>\$ 429,118</u>	<u>\$ 11,387</u>	<u>\$ 34,290,320</u>

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Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Community Services Fund	Computerized Legal Research Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	16,423	305,621	-	17,313
Licenses and Permits.....	196,635	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	13,455	-	-	-
Intergovernmental.....	-	2,050,225	10,336,782	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	1,503	-	-	-
Other.....	1,324	14,505	501,656	-
Total Revenues.....	<u>229,340</u>	<u>2,370,351</u>	<u>10,838,438</u>	<u>17,313</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	242,370	-	-	-
Human Services	-	2,103,007	13,931,428	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	1,562	-	367,880	7,292
Debt Service:				
Principal Retirement	-	-	78,857	-
Interest and Fiscal Charges	-	-	31,087	-
Total Expenditures.....	<u>243,932</u>	<u>2,103,007</u>	<u>14,409,252</u>	<u>7,292</u>
Excess of Revenues Over (Under) Expenditures	<u>(14,592)</u>	<u>267,344</u>	<u>(3,570,814)</u>	<u>10,021</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	218,574	-
Operating Transfers In.....	-	483,000	2,789,383	-
Operating Transfers Out.....	-	(286,000)	-	-
Total Other Financing Sources (Uses).....	<u>-</u>	<u>197,000</u>	<u>3,007,957</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(14,592)</u>	<u>464,344</u>	<u>(562,857)</u>	<u>10,021</u>
Fund Balances - Beginning of Year.....	154,491	122,886	532,515	65,251
Increase (Decrease) in Reserve for Inventory	(901)	-	-	-
Residual Equity Transfer In	-	-	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 138,998</u>	<u>\$ 587,230</u>	<u>\$ (30,342)</u>	<u>\$ 75,272</u>

Exhibit C-2

Real Estate Assessment Fund	Treasurer's Prepayment Fund	Motor Vehicle Fund	Road and Bridge Fund	Youth Services Fund	Enforcement and Education Fund	Ditch Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
976,197	-	7,684	-	-	-	-
-	-	-	-	-	-	-
-	-	953,827	-	-	-	-
-	-	42,125	24,698	-	2,073	-
-	-	4,271,623	-	567,678	-	-
-	-	-	-	-	-	76,181
-	5,681	-	-	-	-	-
-	-	-	-	-	-	-
2,705	-	58,635	390	3,171	-	-
<u>978,902</u>	<u>5,681</u>	<u>5,333,894</u>	<u>25,088</u>	<u>570,849</u>	<u>2,073</u>	<u>76,181</u>
673,535	6,229	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	773,303	-	-
-	-	4,617,793	29,550	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,222	-	178,429	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>679,757</u>	<u>6,229</u>	<u>4,796,222</u>	<u>29,550</u>	<u>773,303</u>	<u>-</u>	<u>-</u>
299,145	(548)	537,672	(4,462)	(202,454)	2,073	76,181
-	-	19,686	-	-	-	-
-	-	-	-	-	-	-
-	-	383,814	-	-	-	-
<u>(46,987)</u>	<u>-</u>	<u>(630,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(46,987)</u>	<u>-</u>	<u>(226,735)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
252,158	(548)	310,937	(4,462)	(202,454)	2,073	76,181
984,671	10,048	3,766,961	12,425	1,031,072	14,319	246,045
-	-	(90,193)	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,236,829</u>	<u>\$ 9,500</u>	<u>\$ 3,987,705</u>	<u>\$ 7,963</u>	<u>\$ 828,618</u>	<u>\$ 16,392</u>	<u>\$ 322,226</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	Mental Retardation Fund	Delinquent Real Estate Collection Fund	Mental Health and Recovery Services Board Fund	Commissary Fund
REVENUES				
Property and Other Taxes.....	\$ 4,147,676	\$ -	\$ 449,554	\$ -
Charges for Services.....	297,459	130,399	151,255	62,743
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	2,740,872	-	4,976,440	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	627	-	-	-
Other.....	56,563	461	50,790	-
Total Revenues.....	<u>7,243,197</u>	<u>130,860</u>	<u>5,628,039</u>	<u>62,743</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	129,892	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	56,028
Public Works	-	-	-	-
Health	5,780,409	-	5,610,035	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	263,518	11,820	75,558	336
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>6,043,927</u>	<u>141,712</u>	<u>5,685,593</u>	<u>56,364</u>
Excess of Revenues Over (Under) Expenditures	<u>1,199,270</u>	<u>(10,852)</u>	<u>(57,554)</u>	<u>6,379</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	1,199,270	(10,852)	(57,554)	6,379
Fund Balances - Beginning of Year.....	3,678,589	275,427	1,568,947	1,192
Increase (Decrease) in Reserve for Inventory	(3,770)	-	-	-
Residual Equity Transfer In	-	-	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 4,874,089</u>	<u>\$ 264,575</u>	<u>\$ 1,511,393</u>	<u>\$ 7,571</u>

(Continued)

Exhibit C-2

Children Services Fund	Indigent Guardianship Fund	Emergency Management Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund	Computer Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193,719	17,628	-	-	-	-	-
-	-	-	-	35,124	-	-
-	-	-	-	-	-	66,262
2,218,952	-	40,368	19,057	-	-	-
-	-	-	-	-	558	-
-	-	-	-	-	-	-
2,037	-	3,889	1,180	-	-	-
6,536	-	321	1,628	-	-	-
<u>2,421,244</u>	<u>17,628</u>	<u>44,578</u>	<u>21,865</u>	<u>35,124</u>	<u>558</u>	<u>66,262</u>
-	-	-	-	-	-	-
-	17,854	-	-	-	-	9,933
-	-	61,310	22,644	-	-	-
-	-	-	-	-	-	-
-	-	-	-	35,492	-	-
1,552,621	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	52,076	-	-	-	41,128
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,552,621</u>	<u>17,854</u>	<u>113,386</u>	<u>22,644</u>	<u>35,492</u>	<u>-</u>	<u>51,061</u>
<u>868,623</u>	<u>(226)</u>	<u>(68,808)</u>	<u>(779)</u>	<u>(368)</u>	<u>558</u>	<u>15,201</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,600,000	-	29,000	2,003	-	-	-
(2,200,000)	-	-	-	-	-	-
<u>(600,000)</u>	<u>-</u>	<u>29,000</u>	<u>2,003</u>	<u>-</u>	<u>-</u>	<u>-</u>
268,623	(226)	(39,808)	1,224	(368)	558	15,201
326,013	8,742	60,331	19,087	2,486	299	220,403
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 594,636</u>	<u>\$ 8,516</u>	<u>\$ 20,523</u>	<u>\$ 20,311</u>	<u>\$ 2,118</u>	<u>\$ 857</u>	<u>\$ 235,604</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	Certificate of Title Administration Fund	County Recorder Equipment Fund	Parent Education Fund	Indigent Children Drivers Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	454,745	156,848	14,598	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	138
Intergovernmental.....	-	-	-	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	105	-	-	-
Total Revenues.....	<u>454,850</u>	<u>156,848</u>	<u>14,598</u>	<u>138</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	149,644	-	-
Judicial	342,468	-	9,359	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	-	12,157	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>342,468</u>	<u>161,801</u>	<u>9,359</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>112,382</u>	<u>(4,953)</u>	<u>5,239</u>	<u>138</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	112,382	(4,953)	5,239	138
Fund Balances - Beginning of Year.....	921,642	307,754	19,693	1,025
Increase (Decrease) in Reserve for Inventory	-	-	-	-
Residual Equity Transfer In	-	-	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 1,034,024</u>	<u>\$ 302,801</u>	<u>\$ 24,932</u>	<u>\$ 1,163</u>

(Continued)

Exhibit C-2

Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Com- munity Based Corrections Fund	Community Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund
\$ -	\$ -	\$ 914,337	\$ -	\$ -	\$ -	\$ -
-	-	-	82,119	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,188
249,093	157,816	121,079	-	70,172	44,789	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
378	644	-	637	-	304	-
<u>249,471</u>	<u>158,460</u>	<u>1,035,416</u>	<u>82,756</u>	<u>70,172</u>	<u>45,093</u>	<u>1,188</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	159,565	-	55,086	-	-	-
253,119	-	1,518,333	-	-	-	-
-	-	-	-	-	44,013	-
-	-	-	-	-	-	-
-	-	-	-	72,380	-	-
124,587	-	-	3,228	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>377,706</u>	<u>159,565</u>	<u>1,518,333</u>	<u>58,314</u>	<u>72,380</u>	<u>44,013</u>	<u>-</u>
<u>(128,235)</u>	<u>(1,105)</u>	<u>(482,917)</u>	<u>24,442</u>	<u>(2,208)</u>	<u>1,080</u>	<u>1,188</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	340,000	-	-	-	-
-	-	-	-	-	-	-
-	-	<u>340,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(128,235)	(1,105)	(142,917)	24,442	(2,208)	1,080	1,188
285,500	116,662	783,544	74,985	39,411	12,651	3,142
-	-	-	-	-	-	-
-	-	347	-	-	-	-
<u>\$ 157,265</u>	<u>\$ 115,557</u>	<u>\$ 640,974</u>	<u>\$ 99,427</u>	<u>\$ 37,203</u>	<u>\$ 13,731</u>	<u>\$ 4,330</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	Crossroads Center Fund	Economic Development Assistance Grant Fund	Community Development Block Grant Fund	Cops In Shops Program Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	139,296	-	-	-
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	-	-	333,980	-
Special Assessments.....	-	-	-	-
Interest.....	-	29,886	13,318	-
Donations.....	777	-	-	-
Other.....	209	-	-	-
Total Revenues.....	<u>140,282</u>	<u>29,886</u>	<u>347,298</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	84,360	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	45,403	57,186	-
Intergovernmental.....	-	-	252,407	-
Capital Outlay.....	3,023	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>87,383</u>	<u>45,403</u>	<u>309,593</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>52,899</u>	<u>(15,517)</u>	<u>37,705</u>	<u>-</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	52,899	(15,517)	37,705	-
Fund Balances - Beginning of Year.....	54,461	620,205	268,936	15
Increase (Decrease) in Reserve for Inventory	-	-	-	-
Residual Equity Transfer In	-	-	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 107,360</u>	<u>\$ 604,688</u>	<u>\$ 306,641</u>	<u>\$ 15</u>

(Continued)

Exhibit C-2

Drug Abuse Resistance Education Fund	Select Traffic Enforcement Program Fund	Highway Safety Program Fund	Victims of Crime Fund	Drug Court Program Fund	Dispute Resolution and Mediation Fund	Reese- Peters Home Lodge Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,936
-	-	-	-	21,674	22,469	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	14,844	74,655	-	-	-
-	-	-	-	-	-	-
2,320	-	-	-	-	-	-
368	303	-	406	815	-	-
<u>2,688</u>	<u>303</u>	<u>14,844</u>	<u>75,061</u>	<u>22,489</u>	<u>22,469</u>	<u>123,936</u>
-	-	-	-	-	-	-
-	-	-	-	3,321	15,579	-
24,435	-	-	93,824	-	-	-
-	-	14,844	-	-	-	176,879
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	180	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,435</u>	<u>-</u>	<u>14,844</u>	<u>93,824</u>	<u>3,501</u>	<u>15,579</u>	<u>176,879</u>
<u>(21,747)</u>	<u>303</u>	<u>-</u>	<u>(18,763)</u>	<u>18,988</u>	<u>6,890</u>	<u>(52,943)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	27,539	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>27,539</u>	<u>-</u>	<u>-</u>	<u>-</u>
(21,747)	303	-	8,776	18,988	6,890	(52,943)
22,930	1,878	34	54,343	8,988	37,857	91,612
-	-	-	1,315	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,183</u>	<u>\$ 2,181</u>	<u>\$ 34</u>	<u>\$ 64,434</u>	<u>\$ 27,976</u>	<u>\$ 44,747</u>	<u>\$ 38,669</u>

(Continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	Local Law Enforcement Grant Fund	Cops Universal Hiring Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund
REVENUES				
Property and Other Taxes.....	\$ -	\$ -	\$ -	\$ -
Charges for Services.....	-	-	-	8,996
Licenses and Permits.....	-	-	-	-
Permissive Motor Vehicle License Tax	-	-	-	-
Fines and Forfeitures.....	-	-	-	-
Intergovernmental.....	35,315	53,133	26,049	-
Special Assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	227	421	10	-
Total Revenues.....	<u>35,542</u>	<u>53,554</u>	<u>26,059</u>	<u>8,996</u>
EXPENDITURES				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	22,173	-
Public Safety	-	82,676	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Intergovernmental.....	-	-	-	-
Capital Outlay.....	27,545	-	750	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures.....	<u>27,545</u>	<u>82,676</u>	<u>22,923</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>7,997</u>	<u>(29,122)</u>	<u>3,136</u>	<u>8,996</u>
OTHER FINANCING SOURCES (USES)				
Sale of Fixed Assets.....	-	-	-	-
Inception of Capital Lease.....	-	-	-	-
Operating Transfers In.....	9,018	-	10,644	-
Operating Transfers Out.....	-	-	-	-
Total Other Financing Sources (Uses).....	<u>9,018</u>	<u>-</u>	<u>10,644</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	17,015	(29,122)	13,780	8,996
Fund Balances - Beginning of Year.....	87,388	72,445	10,813	17,718
Increase (Decrease) in Reserve for Inventory	-	-	-	-
Residual Equity Transfer In	-	-	-	-
Fund Balances (Deficit) - End of Year.....	<u>\$ 104,403</u>	<u>\$ 43,323</u>	<u>\$ 24,593</u>	<u>\$ 26,714</u>

(Continued)

Exhibit C-2

<u>Juvenile Recovery Fund</u>	<u>Home Fund</u>	<u>Major Crimes Unit Grant Fund</u>	<u>Transportation Coordination Grant Fund</u>	<u>Ohio Children's Trust Fund</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,635,503
181,720	-	-	-	-	3,258,906
-	-	-	-	-	231,759
-	-	-	-	-	953,827
-	-	-	-	-	149,939
-	63,548	156,000	30,737	11,388	28,664,595
-	-	-	-	-	76,739
-	-	-	-	-	48,885
-	-	-	-	-	12,333
-	-	-	-	-	703,512
<u>181,720</u>	<u>63,548</u>	<u>156,000</u>	<u>30,737</u>	<u>11,388</u>	<u>39,735,998</u>
-	-	-	-	-	959,300
193,792	-	-	-	-	614,479
-	-	-	-	-	1,413,231
-	-	-	-	-	6,610,518
-	-	-	-	-	11,712,319
-	-	-	-	11,388	17,598,444
-	38,156	-	-	-	140,745
-	-	156,000	30,737	-	511,524
-	-	-	-	-	1,177,291
-	-	-	-	-	78,857
-	-	-	-	-	31,087
<u>193,792</u>	<u>38,156</u>	<u>156,000</u>	<u>30,737</u>	<u>11,388</u>	<u>40,847,795</u>
<u>(12,072)</u>	<u>25,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,111,797)</u>
-	-	-	-	-	19,686
-	-	-	-	-	218,574
-	-	-	-	-	5,674,401
-	-	-	-	-	(3,163,222)
-	-	-	-	-	2,749,439
(12,072)	25,392	-	-	-	1,637,642
78,873	-	-	-	-	17,096,705
-	-	-	-	-	(93,549)
-	-	-	-	-	347
<u>\$ 66,801</u>	<u>\$ 25,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,641,145</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, 2001

Exhibit C-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 14,500	\$ 16,423	\$ 1,923
Licenses and Permits.....	200,000	196,635	(3,365)
Fines and Forfeitures.....	11,000	13,330	2,330
Donations.....	-	1,503	1,503
Other.....	10,200	1,324	(8,876)
Total Revenues.....	<u>235,700</u>	<u>229,215</u>	<u>(6,485)</u>
EXPENDITURES			
Current:			
Health			
Dog and Kennel			
Personal Services	155,962	155,394	568
Fringe Benefits	60,713	55,349	5,364
Materials and Supplies	35,364	25,543	9,821
Contractual Services	50,756	28,180	22,576
Capital Outlay	14,570	1,562	13,008
Total Expenditures.....	<u>317,365</u>	<u>266,028</u>	<u>51,337</u>
Excess of Revenues Under Expenditures.....	(81,665)	(36,813)	44,852
Fund Balance - Beginning of Year.....	165,591	165,591	-
Prior Year Encumbrances Appropriated.....	8,640	8,640	-
Fund Balance - End of Year.....	<u>\$ 92,566</u>	<u>\$ 137,418</u>	<u>\$ 44,852</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, 2001

Exhibit C-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 254,500	\$ 286,160	\$ 31,660
Intergovernmental.....	1,766,352	2,017,693	251,341
Other.....	4,000	15,977	11,977
Total Revenues.....	<u>2,024,852</u>	<u>2,319,830</u>	<u>294,978</u>
EXPENDITURES			
Current:			
Human Services			
Child Support Enforcement Agency			
Personal Services	1,365,000	1,344,873	20,127
Fringe Benefits	528,156	509,719	18,437
Contractual Services	407,143	362,563	44,580
Total Expenditures.....	<u>2,300,299</u>	<u>2,217,155</u>	<u>83,144</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(275,447)</u>	<u>102,675</u>	<u>378,122</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	483,000	483,000	-
Operating Transfers Out.....	<u>(286,252)</u>	<u>(286,000)</u>	<u>252</u>
Total Other Financing Sources (Uses).....	<u>196,748</u>	<u>197,000</u>	<u>252</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(78,699)	299,675	378,374
Fund Balance - Beginning of Year.....	92,584	92,584	-
Prior Year Encumbrances Appropriated.....	<u>56,162</u>	<u>56,162</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 70,047</u>	<u>\$ 448,421</u>	<u>\$ 378,374</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, 2001

Exhibit C-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 11,730,368	\$ 10,877,576	\$ (852,792)
Other.....	289,000	493,044	204,044
Total Revenues.....	<u>12,019,368</u>	<u>11,370,620</u>	<u>(648,748)</u>
EXPENDITURES			
Current:			
Human Services			
Community Services			
Personal Services	4,802,000	4,600,463	201,537
Fringe Benefits	1,747,389	1,681,045	66,344
Materials and Supplies	257,300	245,278	12,022
Contractual Services	8,483,084	8,131,456	351,628
Capital Outlay	134,000	133,330	670
Total Expenditures.....	<u>15,423,773</u>	<u>14,791,572</u>	<u>632,201</u>
Excess of Revenues Under Expenditures.....	(3,404,405)	(3,420,952)	(16,547)
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>2,773,000</u>	<u>2,789,383</u>	<u>16,383</u>
Excess of Revenues and Other Financing Sources Under Expenditures	(631,405)	(631,569)	(164)
Fund Balance - Beginning of Year.....	585,481	585,481	-
Prior Year Encumbrances Appropriated.....	<u>413,408</u>	<u>413,408</u>	-
Fund Balance - End of Year.....	<u>\$ 367,484</u>	<u>\$ 367,320</u>	<u>\$ (164)</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, 2001

Exhibit C-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 10,600	\$ 16,533	\$ 5,933
EXPENDITURES			
Current:			
General Government - Judicial			
Computerized Legal Research			
Materials and Supplies	3,000	-	3,000
Contractual Services	20,700	-	20,700
Capital Outlay	24,400	7,292	17,108
Total Expenditures.....	48,100	7,292	40,808
Excess of Revenues Over (Under) Expenditures.....	(37,500)	9,241	46,741
Fund Balance - Beginning of Year.....	63,947	63,947	-
Fund Balance - End of Year.....	\$ 26,447	\$ 73,188	\$ 46,741

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, 2001

Exhibit C-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 679,000	\$ 976,197	\$ 297,197
Other.....	2,000	2,705	705
Total Revenues.....	<u>681,000</u>	<u>978,902</u>	<u>297,902</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Personal Services	339,515	298,350	41,165
Fringe Benefits	129,286	86,943	42,343
Materials and Supplies	45,500	26,653	18,847
Contractual Services	451,193	340,219	110,974
Capital Outlay	7,000	6,222	778
Total Expenditures.....	<u>972,494</u>	<u>758,387</u>	<u>214,107</u>
Excess of Revenues Over (Under) Expenditures.....	(291,494)	220,515	512,009
OTHER FINANCING USES			
Operating Transfers Out.....	<u>(151,987)</u>	<u>(46,987)</u>	<u>105,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(443,481)	173,528	617,009
Fund Balance - Beginning of Year.....	772,182	772,182	-
Prior Year Encumbrances Appropriated.....	<u>257,593</u>	<u>257,593</u>	-
Fund Balance - End of Year.....	<u>\$ 586,294</u>	<u>\$ 1,203,303</u>	<u>\$ 617,009</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, 2001

Exhibit C-8

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 4,500	\$ 6,019	\$ 1,519
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Treasurer's Prepayment			
Personal Servies	5,300	5,160	140
Fringe Benefits	1,000	444	556
Materials and Supplies	1,000	500	500
Contractual Services	1,000	116	884
Capital Outlay	4,700	-	4,700
Total Expenditures.....	13,000	6,220	6,780
Excess of Revenues Under Expenditures.....	(8,500)	(201)	8,299
Fund Balance - Beginning of Year.....	9,707	9,707	-
Fund Balance - End of Year.....	\$ 1,207	\$ 9,506	\$ 8,299

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, 2001

Exhibit C-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 2,500	\$ 7,684	\$ 5,184
Permissive Motor Vehicle License Tax.....	870,000	951,746	81,746
Fines and Forfeitures.....	40,000	41,361	1,361
Intergovernmental.....	4,100,000	4,254,182	154,182
Other.....	8,000	27,433	19,433
Total Revenues.....	<u>5,020,500</u>	<u>5,282,406</u>	<u>261,906</u>
EXPENDITURES			
Current:			
Public Works			
Motor Vehicle			
Personal Services	2,246,943	1,751,358	495,585
Fringe Benefits	852,914	656,594	196,320
Materials and Supplies	860,177	699,887	160,290
Contractual Services	1,312,887	1,132,375	180,512
Capital Outlay	1,313,427	1,171,243	142,184
Total Expenditures.....	<u>6,586,348</u>	<u>5,411,457</u>	<u>1,174,891</u>
Excess of Revenues Under Expenditures.....	<u>(1,565,848)</u>	<u>(129,051)</u>	<u>1,436,797</u>
OTHER FINANCING SOURCES (USES)			
Sale of Fixed Assets.....	-	19,686	19,686
Advances In.....	35,156	50,000	14,844
Advances Out.....	(50,000)	(50,000)	-
Operating Transfers In.....	426,073	426,073	-
Operating Transfers Out.....	(672,494)	(672,494)	-
Total Other Financing Sources (Uses).....	<u>(261,265)</u>	<u>(226,735)</u>	<u>34,530</u>
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(1,827,113)	(355,786)	1,471,327
Fund Balance - Beginning of Year.....	2,435,181	2,435,181	-
Prior Year Encumbrances Appropriated.....	627,607	627,607	-
Fund Balance - End of Year.....	<u>\$ 1,235,675</u>	<u>\$ 2,707,002</u>	<u>\$ 1,471,327</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, 2001

Exhibit C-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 25,000	\$ 25,980	\$ 980
Other.....	-	390	390
Total Revenues.....	<u>25,000</u>	<u>26,370</u>	<u>1,370</u>
EXPENDITURES			
Current:			
Public Works			
Road and Bridge			
Personal Services	22,444	22,323	121
Fringe Benefits	8,232	8,167	65
Total Expenditures.....	<u>30,676</u>	<u>30,490</u>	<u>186</u>
Excess of Revenues Under Expenditures.....	(5,676)	(4,120)	1,556
Fund Balance - Beginning of Year.....	<u>12,077</u>	<u>12,077</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 6,401</u>	<u>\$ 7,957</u>	<u>\$ 1,556</u>

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, 2001

Exhibit C-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 585,500	\$ 588,783	\$ 3,283
Other.....	-	3,171	3,171
Total Revenues.....	<u>585,500</u>	<u>591,954</u>	<u>6,454</u>
EXPENDITURES			
Current:			
Public Safety			
Youth Services			
Personal Services	712,844	570,706	142,138
Fringe Benefits	302,782	185,580	117,202
Materials and Supplies	11,530	813	10,717
Contractual Services	66,000	17,070	48,930
Capital Outlay	5,000	-	5,000
Total Expenditures.....	<u>1,098,156</u>	<u>774,169</u>	<u>323,987</u>
Excess of Revenues Under Expenditures.....	(512,656)	(182,215)	330,441
OTHER FINANCING SOURCES			
Operating Transfers In.....	425,951	-	(425,951)
Excess of Revenues and Other Financing Sources Under Expenditures	(86,705)	(182,215)	(95,510)
Fund Balance - Beginning of Year.....	988,054	988,054	-
Prior Year Encumbrances Appropriated.....	2,530	2,530	-
Fund Balance - End of Year.....	<u>\$ 903,879</u>	<u>\$ 808,369</u>	<u>\$ (95,510)</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, 2001

Exhibit C-12

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 2,000	\$ 2,118	\$ 118
EXPENDITURES			
Current:			
Public Safety			
Enforcement and Education			
Capital Outlay	2,000	-	2,000
Excess of Revenues Over Expenditures.....	-	2,118	2,118
Fund Balance - Beginning of Year.....	14,209	14,209	-
Fund Balance - End of Year.....	\$ 14,209	\$ 16,327	\$ 2,118

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, 2001

Exhibit C-13

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ -	\$ 76,181	\$ 76,181
EXPENDITURES			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	11,157	-	11,157
Excess of Revenues Over (Under) Expenditures.....	(11,157)	76,181	87,338
Fund Balance - Beginning of Year.....	246,045	246,045	-
Fund Balance - End of Year.....	<u>\$ 234,888</u>	<u>\$ 322,226</u>	<u>\$ 87,338</u>

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, 2001

Exhibit C-14

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 3,942,343	\$ 4,474,975	\$ 532,632
Charges for Services.....	221,137	282,103	60,966
Intergovernmental.....	2,701,888	2,703,927	2,039
Donations.....	-	627	627
Other.....	11,440	56,326	44,886
Total Revenues.....	<u>6,876,808</u>	<u>7,517,958</u>	<u>641,150</u>
EXPENDITURES			
Current:			
Health			
Mental Retardation			
Personal Services	3,863,306	3,611,026	252,280
Fringe Benefits	1,701,583	1,391,205	310,378
Materials and Supplies	206,873	174,654	32,219
Contractual Services	1,135,335	1,100,398	34,937
Capital Outlay	340,051	260,625	79,426
Other	193,500	-	193,500
Total Expenditures.....	<u>7,440,648</u>	<u>6,537,908</u>	<u>902,740</u>
Excess of Revenues Over (Under) Expenditures.....	(563,840)	980,050	1,543,890
Fund Balance - Beginning of Year.....	2,997,942	2,997,942	-
Prior Year Encumbrances Appropriated.....	411,905	411,905	-
Fund Balance - End of Year.....	<u>\$ 2,846,007</u>	<u>\$ 4,389,897</u>	<u>\$ 1,543,890</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, 2001

Exhibit C-15

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 134,000	\$ 130,399	\$ (3,601)
Other.....	-	461	461
Total Revenues.....	<u>134,000</u>	<u>130,860</u>	<u>(3,140)</u>
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Collection			
Personal Services	83,000	73,616	9,384
Fringe Benefits	52,800	18,104	34,696
Materials and Supplies	9,810	8,636	1,174
Contractual Services	50,654	29,366	21,288
Capital Outlay	40,750	11,820	28,930
Total Expenditures.....	<u>237,014</u>	<u>141,542</u>	<u>95,472</u>
Excess of Revenues Under Expenditures.....	(103,014)	(10,682)	92,332
Fund Balance - Beginning of Year.....	260,606	260,606	-
Prior Year Encumbrances Appropriated.....	17,714	17,714	-
Fund Balance - End of Year.....	<u>\$ 175,306</u>	<u>\$ 267,638</u>	<u>\$ 92,332</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, 2001

Exhibit C-16

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 458,599	\$ 526,265	\$ 67,666
Charges for Services.....	119,909	133,055	13,146
Intergovernmental.....	5,006,371	5,163,736	157,365
Other.....	82,586	72,871	(9,715)
Total Revenues.....	<u>5,667,465</u>	<u>5,895,927</u>	<u>228,462</u>
EXPENDITURES			
Current:			
Health			
Mental Health and Recovery Services Board			
Personal Services	389,432	389,242	190
Fringe Benefits	105,921	103,212	2,709
Materials and Supplies	15,500	13,828	1,672
Contractual Services	6,072,987	5,126,768	946,219
Capital Outlay	79,200	78,962	238
Total Expenditures.....	<u>6,663,040</u>	<u>5,712,012</u>	<u>951,028</u>
Excess of Revenues Over (Under) Expenditures.....	(995,575)	183,915	1,179,490
Fund Balance - Beginning of Year.....	1,309,539	1,309,539	-
Fund Balance - End of Year.....	<u>\$ 313,964</u>	<u>\$ 1,493,454</u>	<u>\$ 1,179,490</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, 2001

Exhibit C-17

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 64,000	\$ 61,577	\$ (2,423)
EXPENDITURES			
Current:			
Public Safety			
Commissary			
Materials and Supplies	60,188	58,157	2,031
Capital Outlay	4,000	336	3,664
Other	600	362	238
Total Expenditures.....	64,788	58,855	5,933
Excess of Revenues Over (Under) Expenditures.....	(788)	2,722	3,510
Fund Balance - Beginning of Year.....	5,902	5,902	-
Prior Year Encumbrances Appropriated.....	1,022	1,022	-
Fund Balance - End of Year.....	\$ 6,136	\$ 9,646	\$ 3,510

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, 2001

Exhibit C-18

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 183,970	\$ 190,134	\$ 6,164
Intergovernmental.....	1,953,561	2,130,022	176,461
Donations.....	2,000	2,037	37
Other.....	6,769	6,536	(233)
Total Revenues.....	<u>2,146,300</u>	<u>2,328,729</u>	<u>182,429</u>
EXPENDITURES			
Current:			
Human Services			
Children Services			
Contractual Services	1,647,971	1,627,852	20,119
Excess of Revenues Over Expenditures.....	<u>498,329</u>	<u>700,877</u>	<u>202,548</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	1,600,000	1,600,000	-
Operating Transfers Out.....	(2,200,000)	(2,200,000)	-
Total Other Financing Sources (Uses).....	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(101,671)	100,877	202,548
Fund Balance - Beginning of Year.....	166,081	166,081	-
Prior Year Encumbrances Appropriated.....	91,671	91,671	-
Fund Balance - End of Year.....	<u>\$ 156,081</u>	<u>\$ 358,629</u>	<u>\$ 202,548</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, 2001

Exhibit C-19

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 18,000	\$ 17,976	\$ (24)
EXPENDITURES			
Current:			
General Government - Judicial			
Indigent Guardianship			
Contractual Services	18,000	17,854	146
Excess of Revenues Over Expenditures.....	-	122	122
Fund Balance - Beginning of Year.....	7,314	7,314	-
Fund Balance - End of Year.....	\$ 7,314	\$ 7,436	\$ 122

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, 2001

Exhibit C-20

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 60,200	\$ 44,982	\$ (15,218)
Donations.....	2,000	3,889	1,889
Other.....	-	321	321
Total Revenues.....	<u>62,200</u>	<u>49,192</u>	<u>(13,008)</u>
EXPENDITURES			
Current:			
Public Safety			
Emergency Management			
Personal Services	22,200	22,137	63
Fringe Benefits	11,092	9,875	1,217
Materials and Supplies	10,600	10,418	182
Contractual Services	20,384	18,568	1,816
Capital Outlay	68,577	67,406	1,171
Total Expenditures.....	<u>132,853</u>	<u>128,404</u>	<u>4,449</u>
Excess of Revenues Under Expenditures.....	(70,653)	(79,212)	(8,559)
OTHER FINANCING SOURCES			
Operating Transfers In.....	29,000	29,000	-
Excess of Revenues and Other Financing Sources Under Expenditures	(41,653)	(50,212)	(8,559)
Fund Balance - Beginning of Year.....	24,024	24,024	-
Prior Year Encumbrances Appropriated.....	39,886	39,886	-
Fund Balance - End of Year.....	<u>\$ 22,257</u>	<u>\$ 13,698</u>	<u>\$ (8,559)</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, 2001

Exhibit C-21

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 23,500	\$ 22,188	\$ (1,312)
Donations.....	1,180	1,180	-
Other.....	1,865	1,628	(237)
Total Revenues.....	<u>26,545</u>	<u>24,996</u>	<u>(1,549)</u>
EXPENDITURES			
Current:			
Public Safety			
Emergency Planning			
Personal Services	4,800	4,282	518
Fringe Benefits	950	699	251
Materials and Supplies	2,500	1,731	769
Contractual Services	19,451	16,185	3,266
Total Expenditures.....	<u>27,701</u>	<u>22,897</u>	<u>4,804</u>
Excess of Revenues Over (Under) Expenditures.....	(1,156)	2,099	3,255
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>2,005</u>	<u>2,003</u>	<u>(2)</u>
Excess of Revenues and Other Financing Sources Over Expenditures			
	849	4,102	3,253
Fund Balance - Beginning of Year.....	12,487	12,487	-
Prior Year Encumbrances Appropriated.....	<u>751</u>	<u>751</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 14,087</u>	<u>\$ 17,340</u>	<u>\$ 3,253</u>

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, 2001

Exhibit C-22

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Licenses and Permits.....	\$ 48,000	\$ 35,150	\$ (12,850)
EXPENDITURES			
Current:			
Health			
Marriage License			
Contractual Services	48,000	48,000	-
Excess of Revenues Under Expenditures.....	-	(12,850)	(12,850)
Fund Balance - Beginning of Year.....	19,348	19,348	-
Fund Balance - End of Year.....	<u>\$ 19,348</u>	<u>\$ 6,498</u>	<u>\$ (12,850)</u>

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, 2001

Exhibit C-23

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 500	\$ 558	\$ 58
EXPENDITURES			
Current:			
Public Works			
Bateson Beach			
Other	500	-	500
Excess of Revenues Over Expenditures.....	-	558	558
Fund Balance - Beginning of Year.....	299	299	-
Fund Balance - End of Year.....	<u>\$ 299</u>	<u>\$ 857</u>	<u>\$ 558</u>

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, 2001

Exhibit C-24

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 47,500	\$ 63,766	\$ 16,266
EXPENDITURES			
Current:			
General Government - Judicial			
Computer			
Contractual Services	11,027	9,933	1,094
Capital Outlay	50,797	49,294	1,503
Other	100,000	-	100,000
Total Expenditures.....	161,824	59,227	102,597
Excess of Revenues Over (Under) Expenditures.....	(114,324)	4,539	118,863
Fund Balance - Beginning of Year.....	205,047	205,047	-
Prior Year Encumbrances Appropriated.....	10,524	10,524	-
Fund Balance - End of Year.....	\$ 101,247	\$ 220,110	\$ 118,863

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, 2001

Exhibit C-25

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 410,000	\$ 450,198	\$ 40,198
Other.....	-	105	105
Total Revenues.....	<u>410,000</u>	<u>450,303</u>	<u>40,303</u>
EXPENDITURES			
Current:			
General Government - Judicial			
Certificate of Title Administration			
Personal Services	269,047	245,738	23,309
Fringe Benefits	121,042	87,618	33,424
Materials and Supplies	9,000	4,168	4,832
Contractual Services	10,300	4,089	6,211
Capital Outlay	10,000	-	10,000
Total Expenditures.....	<u>419,389</u>	<u>341,613</u>	<u>77,776</u>
Excess of Revenues Over (Under) Expenditures.....	(9,389)	108,690	118,079
OTHER FINANCING USES			
Operating Transfers Out.....	<u>(410,000)</u>	-	<u>410,000</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(419,389)	108,690	528,079
Fund Balance - Beginning of Year.....	903,508	903,508	-
Prior Year Encumbrances Appropriated.....	300	300	-
Fund Balance - End of Year.....	<u>\$ 484,419</u>	<u>\$ 1,012,498</u>	<u>\$ 528,079</u>

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, 2001

Exhibit C-26

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 160,000	\$ 151,452	\$ (8,548)
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Recorder Equipment			
Contractual Services	178,487	163,160	15,327
Capital Outlay	30,712	12,689	18,023
Total Expenditures.....	209,199	175,849	33,350
Excess of Revenues Under Expenditures.....	(49,199)	(24,397)	24,802
Fund Balance - Beginning of Year.....	297,426	297,426	-
Prior Year Encumbrances Appropriated.....	14,199	14,199	-
Fund Balance - End of Year.....	<u>\$ 262,426</u>	<u>\$ 287,228</u>	<u>\$ 24,802</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, 2001

Exhibit C-27

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 16,000	\$ 14,122	\$ (1,878)
EXPENDITURES			
Current:			
General Government - Judicial			
Parent Education			
Materials and Supplies	800	624	176
Contractual Services	13,220	9,175	4,045
Capital Outlay	200	-	200
Total Expenditures.....	14,220	9,799	4,421
Excess of Revenues Over Expenditures.....	1,780	4,323	2,543
Fund Balance - Beginning of Year.....	18,705	18,705	-
Prior Year Encumbrances Appropriated.....	220	220	-
Fund Balance - End of Year.....	<u>\$ 20,705</u>	<u>\$ 23,248</u>	<u>\$ 2,543</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, 2001

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	1,175	-	1,175
Excess of Revenues Over (Under) Expenditures.....	(1,025)	138	1,163
Fund Balance - Beginning of Year.....	1,025	1,025	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 1,163</u>	<u>\$ 1,163</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, 2001

Exhibit C-29

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 254,563	\$ 254,563	\$ -
Other.....	378	378	-
Total Revenues.....	<u>254,941</u>	<u>254,941</u>	<u>-</u>
EXPENDITURES			
Current:			
Public Works			
Environmental Affairs			
Materials and Supplies	34,369	-	34,369
Contractual Services	362,149	292,984	69,165
Capital Outlay	133,982	124,587	9,395
Total Expenditures.....	<u>530,500</u>	<u>417,571</u>	<u>112,929</u>
Excess of Revenues Under Expenditures.....	(275,559)	(162,630)	112,929
Fund Balance - Beginning of Year.....	<u>275,559</u>	<u>275,559</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 112,929</u>	<u>\$ 112,929</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, 2001

Exhibit C-30

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 162,698	\$ 159,444	\$ (3,254)
Other.....	-	644	644
Total Revenues.....	<u>162,698</u>	<u>160,088</u>	<u>(2,610)</u>
EXPENDITURES			
Current:			
Public Safety			
Adult Community Based Corrections			
Personal Services	117,960	112,610	5,350
Fringe Benefits	36,299	31,787	4,512
Contractual Services	12,120	3,606	8,514
Other	11,457	11,457	-
Total Expenditures.....	<u>177,836</u>	<u>159,460</u>	<u>18,376</u>
Excess of Revenues Over (Under) Expenditures.....	(15,138)	628	15,766
Fund Balance - Beginning of Year.....	81,657	81,657	-
Prior Year Encumbrances Appropriated.....	106	106	-
Fund Balance - End of Year.....	<u>\$ 66,625</u>	<u>\$ 82,391</u>	<u>\$ 15,766</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, 2001

Exhibit C-31

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 857,466	\$ 965,477	\$ 108,011
Intergovernmental.....	107,534	121,079	13,545
Total Revenues.....	<u>965,000</u>	<u>1,086,556</u>	<u>121,556</u>
EXPENDITURES			
Current:			
Public Works			
Bridges, Culverts, and County Road Levy			
Contractual Services	32,995	31,670	1,325
Capital Outlay	1,919,879	1,849,167	70,712
Total Expenditures.....	<u>1,952,874</u>	<u>1,880,837</u>	<u>72,037</u>
Excess of Revenues Under Expenditures.....	(987,874)	(794,281)	193,593
OTHER FINANCING SOURCES			
Operating Transfers In.....	340,000	340,347	347
Excess of Revenues and Other Financing Sources Under Expenditures	(647,874)	(453,934)	193,940
Fund Balance - Beginning of Year.....	370,052	370,052	-
Prior Year Encumbrances Appropriated.....	386,379	386,379	-
Fund Balance - End of Year.....	<u>\$ 108,557</u>	<u>\$ 302,497</u>	<u>\$ 193,940</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, 2001

Exhibit C-32

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 48,700	\$ 71,975	\$ 23,275
Other.....	-	637	637
Total Revenues.....	<u>48,700</u>	<u>72,612</u>	<u>23,912</u>
EXPENDITURES			
Current:			
Public Safety			
County Probation Services Community Based Corrections			
Fringe Benefits	1,500	-	1,500
Materials and Supplies	6,200	4,379	1,821
Contractual Services	74,049	63,513	10,536
Capital Outlay	6,000	3,228	2,772
Total Expenditures.....	<u>87,749</u>	<u>71,120</u>	<u>16,629</u>
Excess of Revenues Over (Under) Expenditures.....	(39,049)	1,492	40,541
Fund Balance - Beginning of Year.....	63,673	63,673	-
Prior Year Encumbrances Appropriated.....	4,349	4,349	-
Fund Balance - End of Year.....	<u>\$ 28,973</u>	<u>\$ 69,514</u>	<u>\$ 40,541</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, 2001

Exhibit C-33

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 74,651	\$ 71,665	\$ (2,986)
EXPENDITURES			
Current:			
Public Safety			
Community Corrections			
Other	74,651	71,665	2,986
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, 2001

Exhibit C-34

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 48,000	\$ 33,592	\$ (14,408)
Other.....	-	304	304
Total Revenues.....	<u>48,000</u>	<u>33,896</u>	<u>(14,104)</u>
EXPENDITURES			
Current:			
Health			
Litter Enforcement			
Personal Services	32,002	31,324	678
Fringe Benefits	13,199	8,505	4,694
Contractual Services	3,052	2,382	670
Other	1,678	1,678	-
Total Expenditures.....	<u>49,931</u>	<u>43,889</u>	<u>6,042</u>
Excess of Revenues Under Expenditures.....	(1,931)	(9,993)	(8,062)
Fund Balance - Beginning of Year.....	13,786	13,786	-
Prior Year Encumbrances Appropriated.....	400	400	-
Fund Balance - End of Year.....	<u>\$ 12,255</u>	<u>\$ 4,193</u>	<u>\$ (8,062)</u>

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, 2001

Exhibit C-35

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures.....	\$ 2,833	\$ 1,188	\$ (1,645)
EXPENDITURES			
Current:			
Public Safety			
Ohio Seat Belt			
Contractual Services	2,833	-	2,833
Excess of Revenues Over Expenditures.....	-	1,188	1,188
Fund Balance - Beginning of Year.....	3,142	3,142	-
Fund Balance - End of Year.....	\$ 3,142	\$ 4,330	\$ 1,188

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

Exhibit C-36

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 102,450	\$ 139,893	\$ 37,443
Donations.....	1,000	777	(223)
Total Revenues.....	<u>103,450</u>	<u>140,670</u>	<u>37,220</u>
EXPENDITURES			
Current:			
Public Safety			
Crossroads Center			
Personal Services	3,645	3,635	10
Fringe Benefits	1,734	1,671	63
Materials and Supplies	15,177	4,204	10,973
Contractual Services	79,471	78,431	1,040
Capital Outlay	5,000	3,023	1,977
Total Expenditures.....	<u>105,027</u>	<u>90,964</u>	<u>14,063</u>
Excess of Revenues Over (Under) Expenditures.....	(1,577)	49,706	51,283
Fund Balance - Beginning of Year.....	47,173	47,173	-
Prior Year Encumbrances Appropriated.....	1,577	1,577	-
Fund Balance - End of Year.....	<u>\$ 47,173</u>	<u>\$ 98,456</u>	<u>\$ 51,283</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, 2001

Exhibit C-37

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 255,500	\$ 216,399	\$ (39,101)
EXPENDITURES			
Current:			
Urban Development and Housing			
Community Development Block Grant			
Contractual Services	534,500	437,526	96,974
Excess of Revenues Under Expenditures.....	(279,000)	(221,127)	57,873
OTHER FINANCING SOURCES			
Advances In.....	-	175,000	175,000
Excess of Revenues and Other Financing Sources Under Expenditures	(279,000)	(46,127)	232,873
Fund Balance - Beginning of Year.....	208,292	208,292	-
Prior Year Encumbrances Appropriated.....	71,100	71,100	-
Fund Balance - End of Year.....	<u>\$ 392</u>	<u>\$ 233,265</u>	<u>\$ 232,873</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, 2001

Exhibit C-38

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 23,462	\$ 23,462	\$ -
Donations.....	5,000	2,320	(2,680)
Other.....	-	368	368
Total Revenues.....	<u>28,462</u>	<u>26,150</u>	<u>(2,312)</u>
EXPENDITURES			
Current:			
Public Safety			
Drug Abuse Resistance Education			
Personal Services	23,462	23,462	-
Contract Services	1,940	1,100	840
Total Expenditures.....	<u>25,402</u>	<u>24,562</u>	<u>840</u>
Excess of Revenues Over Expenditures.....	3,060	1,588	(1,472)
Fund Balance - Beginning of Year.....	5	5	-
Fund Balance - End of Year.....	<u>\$ 3,065</u>	<u>\$ 1,593</u>	<u>\$ (1,472)</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, 2001

Exhibit C-39

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Other.....	\$ -	\$ 303	\$ 303
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	303	303
Fund Balance - Beginning of Year.....	1,878	1,878	-
Fund Balance - End of Year.....	<u>\$ 1,878</u>	<u>\$ 2,181</u>	<u>\$ 303</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, 2001

Exhibit C-40

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ -	\$ 14,844	\$ 14,844
EXPENDITURES			
Current:			
Public Works			
Highway Safety Program			
Materials and Supplies	14,844	14,844	-
Excess of Revenues Under Expenditures.....	(14,844)	-	14,844
OTHER FINANCING SOURCES (USES)			
Advances In.....	50,000	50,000	-
Advances Out.....	(35,156)	(50,000)	(14,844)
Total Other Financing Sources (Uses).....	14,844	-	(14,844)
Excess of Revenues and Other Financing Sources			
Over Expenditures and Other Financing Uses	-	-	-
Fund Balance - Beginning of Year.....	34	34	-
Fund Balance - End of Year.....	\$ 34	\$ 34	\$ -

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, 2001

Exhibit C-41

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 75,150	\$ 74,655	\$ (495)
Other.....	-	406	406
Total Revenues.....	<u>75,150</u>	<u>75,061</u>	<u>(89)</u>
EXPENDITURES			
Current:			
Public Safety			
Victims of Crime			
Personal Services	97,320	76,298	21,022
Fringe Benefits	42,243	14,934	27,309
Materials and Supplies	1,100	1,000	100
Contractual Services	1,957	1,673	284
Capital Outlay	400	-	400
Total Expenditures.....	<u>143,020</u>	<u>93,905</u>	<u>49,115</u>
Excess of Revenues Under Expenditures.....	(67,870)	(18,844)	49,026
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>27,539</u>	<u>27,539</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(40,331)	8,695	49,026
Fund Balance - Beginning of Year.....	<u>45,106</u>	<u>45,106</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 4,775</u>	<u>\$ 53,801</u>	<u>\$ 49,026</u>

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, 2001

Exhibit C-42

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 20,900	\$ 21,659	\$ 759
Donations.....	2,000	-	(2,000)
Other.....	815	815	-
Total Revenues.....	<u>23,715</u>	<u>22,474</u>	<u>(1,241)</u>
EXPENDITURES			
Current:			
General Government - Judicial			
Drug Court Program			
Materials and Supplies	3,000	2,726	274
Contractual Services	1,600	615	985
Capital Outlay	200	180	20
Total Expenditures.....	<u>4,800</u>	<u>3,521</u>	<u>1,279</u>
Excess of Revenues Over Expenditures.....	18,915	18,953	38
Fund Balance - Beginning of Year.....	<u>7,735</u>	<u>7,735</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 26,650</u>	<u>\$ 26,688</u>	<u>\$ 38</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, 2001

Exhibit C-43

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 16,000	\$ 22,348	\$ 6,348
EXPENDITURES			
Current:			
General Governmental - Judicial			
Dispute Resolution and Mediation			
Personal Services	11,200	11,052	148
Fringe Benefits	3,029	1,523	1,506
Materials and Supplies	1,000	-	1,000
Contractual Services	9,990	2,606	7,384
Total Expenditures.....	25,219	15,181	10,038
Excess of Revenues Over (Under) Expenditures.....	(9,219)	7,167	16,386
Fund Balance - Beginning of Year.....	36,373	36,373	-
Fund Balance - End of Year.....	\$ 27,154	\$ 43,540	\$ 16,386

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, 2001

Exhibit C-44

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property and Other Taxes.....	\$ 85,342	\$ 119,432	\$ 34,090
EXPENDITURES			
Current:			
Public Works			
Reese-Peters Home Lodge Tax			
Other	149,486	149,486	-
Excess of Revenues Under Expenditures.....	(64,144)	(30,054)	34,090
Fund Balance - Beginning of Year.....	66,560	66,560	-
Fund Balance - End of Year.....	\$ 2,416	\$ 36,506	\$ 34,090

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, 2001

Exhibit C-45

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 77,285	\$ 77,285	\$ -
Other	-	227	227
Total Revenues.....	<u>77,285</u>	<u>77,512</u>	<u>227</u>
EXPENDITURES			
Current:			
Public Safety			
Local Law Enforcement Grant			
Capital Outlay	130,011	42,145	87,866
Excess of Revenues Over (Under) Expenditures.....	(52,726)	35,367	88,093
OTHER FINANCING SOURCES			
Operating Transfers In.....	9,018	9,018	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(43,708)	44,385	88,093
Fund Balance - Beginning of Year.....	45,418	45,418	-
Fund Balance - End of Year.....	<u>\$ 1,710</u>	<u>\$ 89,803</u>	<u>\$ 88,093</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, 2001

Exhibit C-46

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 74,140	\$ 74,140	\$ -
Other.....	-	421	421
Total Revenues.....	<u>74,140</u>	<u>74,561</u>	<u>421</u>
EXPENDITURES			
Current:			
Public Safety			
Cops Universal Hiring			
Personal Services	62,539	62,534	5
Fringe Benefits	23,931	23,392	539
Total Expenditures.....	<u>86,470</u>	<u>85,926</u>	<u>544</u>
Excess of Revenues Under Expenditures.....	(12,330)	(11,365)	965
OTHER FINANCING SOURCES			
Operating Transfers In.....	37,162	-	(37,162)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	24,832	(11,365)	(36,197)
Fund Balance - Beginning of Year.....	55,488	55,488	-
Fund Balance - End of Year.....	<u>\$ 80,320</u>	<u>\$ 44,123</u>	<u>\$ (36,197)</u>

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, 2001

Exhibit C-47

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 26,060	\$ 26,049	\$ (11)
Other.....	-	10	10
Total Revenues.....	<u>26,060</u>	<u>26,059</u>	<u>(1)</u>
EXPENDITURES			
Current:			
General Government - Judicial			
Accountability Grant			
Personal Services	8,868	8,868	-
Fringe Benefits	3,761	3,534	227
Materials and Supplies	5,278	5,278	-
Contractual Services	6,495	6,495	-
Capital Outlay	750	750	-
Total Expenditures.....	<u>25,152</u>	<u>24,925</u>	<u>227</u>
Excess of Revenues Over Expenditures.....	908	1,134	226
OTHER FINANCING SOURCES			
Operating Transfers In.....	<u>30,004</u>	<u>10,644</u>	<u>(19,360)</u>
Excess of Revenues and Other Financing Sources Over Expenditures	30,912	11,778	(19,134)
Fund Balance - Beginning of Year.....	7,929	7,929	-
Prior Year Encumbrances Appropriated.....	<u>5,028</u>	<u>5,028</u>	<u>-</u>
Fund Balance - End of Year.....	<u>\$ 43,869</u>	<u>\$ 24,735</u>	<u>\$ (19,134)</u>

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, 2001

Exhibit C-48

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ -	\$ 9,255	\$ 9,255
EXPENDITURES			
Total Expenditures.....	-	-	-
Excess of Revenues Over Expenditures.....	-	9,255	9,255
Fund Balance - Beginning of Year.....	17,048	17,048	-
Fund Balance - End of Year.....	<u>\$ 17,048</u>	<u>\$ 26,303</u>	<u>\$ 9,255</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, 2001

Exhibit C-49

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 189,200	\$ 169,996	\$ (19,204)
EXPENDITURES			
Current:			
General Government - Judicial			
Juvenile Recovery			
Contractual Services	223,705	192,282	31,423
Excess of Revenues Under Expenditures.....	(34,505)	(22,286)	12,219
Fund Balance - Beginning of Year.....	69,492	69,492	-
Prior Year Encumbrances Appropriated.....	45	45	-
Fund Balance - End of Year.....	<u>\$ 35,032</u>	<u>\$ 47,251</u>	<u>\$ 12,219</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

Exhibit C-50

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 131,236	\$ 35,402	\$ (95,834)
EXPENDITURES			
Current:			
Urban Development and Housing			
Home			
Contractual Services	131,236	38,319	92,917
Excess of Revenues Under Expenditures.....	-	(2,917)	(2,917)
Other Financing Sources			
Advances In.....	-	120,000	120,000
Excess of Revenues and Other Financing Sources Over Expenditures.....	-	117,083	117,083
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ 117,083	\$ 117,083

Fairfield County, Ohio

**MAJOR CRIMES UNIT 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, 2001

Exhibit C-51

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 156,000	\$ 156,000	\$ -
EXPENDITURES			
Current:			
Public Safety			
Major Crimes Unit Grant			
Contractual Services	156,000	156,000	-
Excess of Revenues Over Expenditures.....	-	-	-
Other Financing Sources (Uses)			
Advances In.....	-	50,000	50,000
Advances Out.....	-	(50,000)	(50,000)
Total Other Financing Sources (Uses).....	-	-	-
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**TRANSPORTATION COORDINATION 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, 2001

Exhibit C-52

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 30,737	\$ 30,737	\$ -
EXPENDITURES			
Current:			
Health			
Transportation Coordination Grant			
Contractual Services	30,737	30,737	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

Fairfield County, Ohio

**OHIO CHILDREN'S TRUST FUND — SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE — BUDGET AND ACTUAL (BUDGETARY BASIS)**

For the Year Ended December 31, 2001

Exhibit C-53

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 11,388	\$ 11,388	\$ -
EXPENDITURES			
Current:			
Human Services			
Ohio Children's Trust			
Contractual Services	11,388	11,388	-
Excess of Revenues Over Expenditures.....	-	-	-
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

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, 2001

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.....	\$ 19,906	\$ 39,519	\$ 338,596	\$ 346	\$ 398,367
Accrued Interest Receivable.....	-	405	-	-	405
Due from Other Funds.....	166,460	580,454	-	580,835	1,327,749
Total Assets.....	<u>\$ 186,366</u>	<u>\$ 620,378</u>	<u>\$ 338,596</u>	<u>\$ 581,181</u>	<u>\$ 1,726,521</u>
LIABILITIES					
Deferred Revenue.....	\$ 166,460	\$ 580,681	\$ -	\$ 580,835	\$ 1,327,976
Total Liabilities.....	<u>166,460</u>	<u>580,681</u>	<u>-</u>	<u>580,835</u>	<u>1,327,976</u>
FUND EQUITY					
Fund Balance:					
Unreserved:					
Undesignated	19,906	39,697	338,596	346	398,545
Total Fund Equity.....	<u>19,906</u>	<u>39,697</u>	<u>338,596</u>	<u>346</u>	<u>398,545</u>
Total Liabilities and Fund Equity...	<u>\$ 186,366</u>	<u>\$ 620,378</u>	<u>\$ 338,596</u>	<u>\$ 581,181</u>	<u>\$ 1,726,521</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

Exhibit D-2

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	General Obligation Bond Retirement Fund	Special Assessment High Service Area Fund	Totals
REVENUES					
Special Assessments.....	\$ 33,108	\$ 61,305	\$ -	\$ 84,204	\$ 178,617
Interest.....	-	2,931	-	1,038	3,969
Rent.....	-	-	351,756	-	351,756
Total Revenues.....	<u>33,108</u>	<u>64,236</u>	<u>351,756</u>	<u>85,242</u>	<u>534,342</u>
EXPENDITURES					
Debt Service:					
Principal Retirement	26,000	30,000	1,105,000	48,760	1,209,760
Interest and Fiscal Charges	7,700	31,852	319,587	38,956	398,095
Total Expenditures.....	<u>33,700</u>	<u>61,852</u>	<u>1,424,587</u>	<u>87,716</u>	<u>1,607,855</u>
Excess of Revenues Over (Under) Expenditures	<u>(592)</u>	<u>2,384</u>	<u>(1,072,831)</u>	<u>(2,474)</u>	<u>(1,073,513)</u>
OTHER FINANCING SOURCES					
Proceeds of Notes.....	-	-	820,000	-	820,000
Operating Transfers In.....	-	-	503,190	2,820	506,010
Total Other Financing Sources.....	<u>-</u>	<u>-</u>	<u>1,323,190</u>	<u>2,820</u>	<u>1,326,010</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(592)	2,384	250,359	346	252,497
Fund Balance - Beginning of Year.....	20,498	37,313	86,838	-	144,649
Residual Equity Transfers In.....	-	-	1,399	-	1,399
Fund Balance - End of Year.....	<u>\$ 19,906</u>	<u>\$ 39,697</u>	<u>\$ 338,596</u>	<u>\$ 346</u>	<u>\$ 398,545</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, 2001

Exhibit D-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 33,700	\$ 33,108	\$ (592)
EXPENDITURES			
Debt Service:			
Principal Retirement	26,000	26,000	-
Interest and Fiscal Charges	7,700	7,700	-
Total Expenditures.....	33,700	33,700	-
Excess of Revenues Under Expenditures.....	-	(592)	(592)
Fund Balance - Beginning of Year.....	20,498	20,498	-
Fund Balance - End of Year.....	<u>\$ 20,498</u>	<u>\$ 19,906</u>	<u>\$ (592)</u>

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, 2001

Exhibit D-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 62,000	\$ 61,305	\$ (695)
Interest.....	2,000	3,229	1,229
Total Revenues.....	<u>64,000</u>	<u>64,534</u>	<u>534</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	30,000	30,000	-
Interest and Fiscal Charges	31,853	31,852	1
Total Expenditures.....	<u>61,853</u>	<u>61,852</u>	<u>1</u>
Excess of Revenues Over Expenditures.....	2,147	2,682	535
Fund Balance - Beginning of Year.....	<u>36,837</u>	<u>36,837</u>	-
Fund Balance - End of Year.....	<u>\$ 38,984</u>	<u>\$ 39,519</u>	<u>\$ 535</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, 2001

Exhibit D-5

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ -	\$ 7,916	\$ 7,916
Rent.....	211,513	354,306	142,793
Total Revenues.....	<u>211,513</u>	<u>362,222</u>	<u>150,709</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	12,426,774	12,426,000	774
Interest and Fiscal Charges	884,154	1,072,029	(187,875)
Total Expenditures.....	<u>13,310,928</u>	<u>13,498,029</u>	<u>(187,101)</u>
Excess of Revenues Under Expenditures.....	<u>(13,099,415)</u>	<u>(13,135,807)</u>	<u>(36,392)</u>
OTHER FINANCING SOURCES			
Proceeds of Notes.....	4,595,000	4,595,000	-
Proceeds of Bonds.....	7,175,000	6,930,000	(245,000)
Operating Transfers In.....	1,309,745	1,862,565	552,820
Total Other Financing Sources.....	<u>13,079,745</u>	<u>13,387,565</u>	<u>307,820</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(19,670)	251,758	271,428
Fund Balance - Beginning of Year.....	<u>86,838</u>	<u>86,838</u>	-
Fund Balance - End of Year.....	<u>\$ 67,168</u>	<u>\$ 338,596</u>	<u>\$ 271,428</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

Exhibit D-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Special Assessments.....	\$ 85,372	\$ 84,204	\$ (1,168)
Interest.....	500	1,038	538
Total Revenues.....	<u>85,872</u>	<u>85,242</u>	<u>(630)</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	48,760	48,760	-
Interest and Fiscal Charges	38,956	38,956	-
Total Expenditures.....	<u>87,716</u>	<u>87,716</u>	<u>-</u>
Excess of Revenues Under Expenditures.....	(1,844)	(2,474)	(630)
OTHER FINANCING SOURCES			
Operating Transfers In.....	1,844	2,820	976
Excess of Revenues and Other Financing Sources Over Expenditures	-	346	346
Fund Balance - Beginning of Year.....	-	-	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ 346</u>	<u>\$ 346</u>

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, 2001

Exhibit D-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 32,400	\$ 48,335	\$ 15,935
EXPENDITURES			
Debt Service:			
Principal Retirement	3,294,000	3,293,525	475
Interest and Fiscal Charges	472,127	470,118	2,009
Total Expenditures.....	3,766,127	3,763,643	2,484
Excess of Revenues Under Expenditures.....	(3,733,727)	(3,715,308)	18,419
OTHER FINANCING SOURCES			
Proceeds of Notes.....	2,880,000	2,880,000	-
Operating Transfers In.....	1,284,885	1,079,410	(205,475)
Total Other Financing Sources.....	4,164,885	3,959,410	(205,475)
Excess of Revenues and Other Financing Sources Over Expenditures			
	431,158	244,102	(187,056)
Fund Balance - Beginning of Year.....	148,334	148,334	-
Fund Balance - End of Year.....	\$ 579,492	\$ 392,436	\$ (187,056)

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, 2001

Exhibit D-8

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Interest.....	\$ 25,200	\$ 32,892	\$ 7,692
EXPENDITURES			
Debt Service:			
Principal Retirement	4,242,500	4,242,500	-
Interest and Fiscal Charges	461,976	461,481	495
Total Expenditures.....	4,704,476	4,703,981	495
Excess of Revenues Under Expenditures.....	(4,679,276)	(4,671,089)	8,187
OTHER FINANCING SOURCES			
Proceeds of Notes.....	3,894,500	3,950,000	55,500
Operating Transfers In.....	979,000	973,000	(6,000)
Total Other Financing Sources.....	4,873,500	4,923,000	49,500
Excess of Revenues and Other Financing Sources Over Expenditures			
	194,224	251,911	57,687
Fund Balance - Beginning of Year.....	196,184	196,184	-
Fund Balance - End of Year.....	\$ 390,408	\$ 448,095	\$ 57,687

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:

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.
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.
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.
Ohio Department of Transportation Projects Fund	To account for a federal grant and local matches to improve targeted road areas of the county.
Court Security Fund	To account for grant revenue received from the Ohio Judicial Conference for the purpose of improving court security within the County’s buildings.
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.

(Continued)

Capital Projects Funds (continued)

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, 2001

	State Funds - Airport Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund	Reese- Peters Home Fund
ASSETS					
Cash and Cash Equivalents.....	\$ 175,967	\$ 4,848	\$ 61,625	\$ 90,758	\$ 636,865
Receivables:					
Accounts Receivable	-	-	-	6,392	-
Intergovernmental Receivable ...	8,552	-	-	-	-
Total Assets.....	<u>\$ 184,519</u>	<u>\$ 4,848</u>	<u>\$ 61,625</u>	<u>\$ 97,150</u>	<u>\$ 636,865</u>
LIABILITIES					
Accounts Payable.....	\$ -	\$ -	\$ -	\$ 3,571	\$ -
Contracts Payable.....	7,800	-	-	-	-
Retainage Payable.....	-	-	-	-	-
Deferred Revenue.....	8,552	-	-	-	-
Accrued Interest Payable.....	-	-	-	18,208	-
Notes Payable.....	-	-	-	1,200,000	-
Total Liabilities.....	<u>16,352</u>	<u>-</u>	<u>-</u>	<u>1,221,779</u>	<u>-</u>
FUND EQUITY					
Fund Balances:					
Reserved for Encumbrances	-	-	50	13,857	-
Unreserved:					
Undesignated (Deficits)	168,167	4,848	61,575	(1,138,486)	636,865
Total Fund Equity (Deficits).....	<u>168,167</u>	<u>4,848</u>	<u>61,625</u>	<u>(1,124,629)</u>	<u>636,865</u>
Total Liabilities and Fund Equity.....	<u>\$ 184,519</u>	<u>\$ 4,848</u>	<u>\$ 61,625</u>	<u>\$ 97,150</u>	<u>\$ 636,865</u>

State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Court Security Fund	Job and Family Services Relocation Fund	West Campus Relocation Fund	Totals
\$ 675,091	\$ 1,674,140	\$ 21,440	\$ 16,933	\$ 12,695	\$ 7,551,985	10,922,347
-	-	-	-	-	-	6,392
-	-	-	-	-	-	8,552
<u>\$ 675,091</u>	<u>\$ 1,674,140</u>	<u>\$ 21,440</u>	<u>\$ 16,933</u>	<u>\$ 12,695</u>	<u>\$ 7,551,985</u>	<u>\$ 10,937,291</u>
\$ -	\$ -	\$ -	\$ 3,400	\$ -	\$ -	6,971
30,647	18,651	-	-	-	-	57,098
1,613	-	-	-	-	-	1,613
-	-	-	-	-	-	8,552
-	-	-	-	-	57,459	75,667
-	-	-	-	-	9,875,000	11,075,000
<u>32,260</u>	<u>18,651</u>	<u>-</u>	<u>3,400</u>	<u>-</u>	<u>9,932,459</u>	<u>11,224,901</u>
42,740	423,464	-	-	-	-	480,111
<u>600,091</u>	<u>1,232,025</u>	<u>21,440</u>	<u>13,533</u>	<u>12,695</u>	<u>(2,380,474)</u>	<u>(767,721)</u>
<u>642,831</u>	<u>1,655,489</u>	<u>21,440</u>	<u>13,533</u>	<u>12,695</u>	<u>(2,380,474)</u>	<u>(287,610)</u>
<u>\$ 675,091</u>	<u>\$ 1,674,140</u>	<u>\$ 21,440</u>	<u>\$ 16,933</u>	<u>\$ 12,695</u>	<u>\$ 7,551,985</u>	<u>\$ 10,937,291</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

	State Funds - Airport Fund	Construction - Bridges Fund	Mental Retardation Facilities Fund	Mental Health and Mental Retardation Complex Fund	Airport Hangar Construction Fund
REVENUES					
Charges for Services.....	\$ -	\$ -	\$ -	\$ 44,757	\$ -
Intergovernmental.....	102,899	-	-	-	-
Rent.....	-	-	-	-	103,760
Total Revenues.....	<u>102,899</u>	<u>-</u>	<u>-</u>	<u>44,757</u>	<u>103,760</u>
EXPENDITURES					
Capital Outlay.....	115,499	20,070	-	602	46,562
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	56,269
Total Expenditures.....	<u>115,499</u>	<u>20,070</u>	<u>-</u>	<u>602</u>	<u>102,831</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,600)</u>	<u>(20,070)</u>	<u>-</u>	<u>44,155</u>	<u>929</u>
OTHER FINANCING SOURCES (USES)					
Proceeds of Bonds	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Operating Transfers In	-	-	-	-	22,552
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,552</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>(12,600)</u>	<u>(20,070)</u>	<u>-</u>	<u>44,155</u>	<u>23,481</u>
Fund Balances (Deficits) - Beginning of Year	180,767	20,417	4,848	17,470	(1,148,110)
Residual Equity Transfers Out	<u>-</u>	<u>(347)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits) - End of Year	<u>\$ 168,167</u>	<u>\$ -</u>	<u>\$ 4,848</u>	<u>\$ 61,625</u>	<u>\$ (1,124,629)</u>

Animal Incinerator Fund	Reese-Peters Home Fund	State Capital Improvements Program Fund	Permanent Improvement Fund	Ohio Department of Transportation Projects Fund	Court Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	260,000	-	-	654,586	-
-	-	-	-	-	-
-	260,000	-	-	654,586	-
2,000	25,294	40,755	350,587	654,586	28,030
-	-	-	-	-	-
2,000	25,294	40,755	350,587	654,586	28,030
(2,000)	234,706	(40,755)	(350,587)	-	(28,030)
-	-	-	-	-	-
-	-	-	667,500	-	-
-	-	590,235	-	-	-
-	-	-	-	(413,200)	-
-	-	590,235	667,500	(413,200)	-
(2,000)	234,706	549,480	316,913	(413,200)	(28,030)
2,000	402,159	93,351	1,338,576	434,640	41,563
-	-	-	-	-	-
\$ -	\$ 636,865	\$ 642,831	\$ 1,655,489	\$ 21,440	\$ 13,533

(Continued)

Fairfield County, Ohio

CAPITAL PROJECTS FUNDS

(Continued)

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

For the Year Ended December 31, 2001

Exhibit E-2

	Geographical Information System Digital Orthophotography Fund	Job and Family Services Relocation Fund	West Campus Relocation Fund	Totals
REVENUES				
Charges for Services.....	\$ -	\$ -	\$ -	\$ 44,757
Intergovernmental.....	-	-	-	1,017,485
Rent.....	-	-	-	103,760
Total Revenues.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,166,002</u>
EXPENDITURES				
Capital Outlay.....	120,586	6,727,305	-	8,131,876
Debt Service:				
Interest and Fiscal Charges	-	373,806	164,610	594,685
Total Expenditures.....	<u>120,586</u>	<u>7,101,111</u>	<u>164,610</u>	<u>8,726,561</u>
Excess of Revenues Over (Under) Expenditures	<u>(120,586)</u>	<u>(7,101,111)</u>	<u>(164,610)</u>	<u>(7,560,559)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of Bonds	-	6,930,000	-	6,930,000
Sale of Fixed Assets	-	-	-	667,500
Operating Transfers In	-	349,423	387,336	1,349,546
Operating Transfers Out	-	-	-	(413,200)
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,279,423</u>	<u>387,336</u>	<u>8,533,846</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(120,586)	178,312	222,726	973,287
Fund Balances (Deficit) - Beginning of Year	121,985	(165,617)	(2,603,200)	(1,259,151)
Residual Equity Transfers Out	<u>(1,399)</u>	<u>-</u>	<u>-</u>	<u>(1,746)</u>
Fund Balances (Deficits) - End of Year	<u>\$ -</u>	<u>\$ 12,695</u>	<u>\$ (2,380,474)</u>	<u>\$ (287,610)</u>

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, 2001

Exhibit E-3

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 117,319	\$ 117,319	\$ -
EXPENDITURES			
Current:			
Conservation and Recreation			
State Funds - Airport			
Contractual Services	264,645	107,699	156,946
Excess of Revenues Over (Under) Expenditures.....	(147,326)	9,620	156,946
Fund Balance - Beginning of Year.....	161,702	161,702	-
Prior Year Encumbrances Appropriated.....	4,645	4,645	-
Fund Balance - End of Year.....	<u>\$ 19,021</u>	<u>\$ 175,967</u>	<u>\$ 156,946</u>

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, 2001

Exhibit E-4

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Public Works			
Construction - Bridges			
Contractual Services	11,164	11,164	-
Capital Outlay	8,906	8,906	-
Total Expenditures.....	20,070	20,070	-
Excess of Revenues Under Expenditures.....	(20,070)	(20,070)	-
OTHER FINANCING USES			
Operating Transfers Out.....	(347)	(347)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(20,417)	(20,417)	-
Fund Balance - Beginning of Year.....	347	347	-
Prior Year Encumbrances Appropriated.....	20,070	20,070	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

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, 2001

Exhibit E-5

	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.....	<u>\$ 248</u>	<u>\$ 4,848</u>	<u>\$ 4,600</u>

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, 2001

Exhibit E-6

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 44,000	\$ 44,757	\$ 757
EXPENDITURES			
Current:			
Health			
Mental Health and Mental Retardation			
Materials and Supplies	3,000	-	3,000
Contractual Services	25,310	652	24,658
Total Expenditures.....	28,310	652	27,658
Excess of Revenues Over Expenditures.....	15,690	44,105	28,415
Fund Balance - Beginning of Year.....	17,410	17,410	-
Prior Year Encumbrances Appropriated.....	60	60	-
Fund Balance - End of Year.....	\$ 33,160	\$ 61,575	\$ 28,415

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, 2001

Exhibit E-7

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Rent.....	\$ 96,199	\$ 99,333	\$ 3,134
EXPENDITURES			
Current:			
Public Works			
Airport Hanger Construction			
Materials and Supplies	600	-	600
Contractual Services	11,000	-	11,000
Capital Outlay	63,857	56,488	7,369
Other	700	360	340
Total Expenditures.....	76,157	56,848	19,309
Excess of Revenues Over Expenditures.....	20,042	42,485	22,443
OTHER FINANCING USES			
Operating Transfers Out.....	(163,665)	(163,665)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(143,623)	(121,180)	22,443
Fund Balance - Beginning of Year.....	184,224	184,224	-
Prior Year Encumbrances Appropriated.....	13,857	13,857	-
Fund Balance - End of Year.....	<u>\$ 54,458</u>	<u>\$ 76,901</u>	<u>\$ 22,443</u>

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, 2001

Exhibit E-8

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Health			
Animal Incinerator			
Capital Outlay	2,000	2,000	-
Excess of Revenues Under Expenditures.....	(2,000)	(2,000)	-
Prior Year Encumbrances Appropriated.....	2,000	2,000	-
Fund Balance - End of Year.....	\$ -	\$ -	\$ -

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, 2001

Exhibit E-9

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 185,937	\$ 260,000	\$ 74,063
EXPENDITURES			
Current:			
Public Works			
Reese-Peters Home			
Contractual Services	18,365	-	18,365
Capital Outlay	400,846	113,622	287,224
Total Expenditures.....	419,211	113,622	305,589
Excess of Revenues Over (Under) Expenditures.....	(233,274)	146,378	379,652
Fund Balance - Beginning of Year.....	365,905	365,905	-
Prior Year Encumbrances Appropriated.....	124,582	124,582	-
Fund Balance - End of Year.....	\$ 257,213	\$ 636,865	\$ 379,652

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, 2001

Exhibit E-10

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 733,579	\$ 311,773	\$ (421,806)
EXPENDITURES			
Current:			
Public Works			
State Capital Improvements Program			
Capital Outlay	1,385,015	404,218	980,797
Excess of Revenues Under Expenditures.....	(651,436)	(92,445)	558,991
OTHER FINANCING SOURCES (USES)			
Operating Transfers In.....	632,495	632,494	(1)
Operating Transfers Out.....	(42,259)	(42,259)	-
Total Other Financing Sources (Uses).....	590,236	590,235	(1)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses.....	(61,200)	497,790	558,990
Fund Balance - Beginning of Year	83,359	83,359	-
Prior Year Encumbrances Appropriated	18,942	18,942	-
Fund Balance - End of Year	<u>\$ 41,101</u>	<u>\$ 600,091</u>	<u>\$ 558,990</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, 2001

Exhibit E-11

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Permanent Improvement			
Capital Outlay	1,377,762	783,096	594,666
Excess of Revenues Under Expenditures.....	(1,377,762)	(783,096)	594,666
OTHER FINANCING SOURCES			
Sale of Fixed Assets.....	667,500	667,500	-
Excess of Revenues and Other Financing Sources Under Expenditures	(710,262)	(115,596)	594,666
Fund Balance - Beginning of Year.....	969,859	969,859	-
Prior Year Encumbrances Appropriated.....	377,762	377,762	-
Fund Balance - End of Year.....	<u>\$ 637,359</u>	<u>\$ 1,232,025</u>	<u>\$ 594,666</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, 2001

Exhibit E-12

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental.....	\$ 654,586	\$ 654,586	\$ -
EXPENDITURES			
Current:			
Public Works			
Ohio Department of Transportation Projects			
Capital Outlay	654,586	654,586	-
Excess of Revenues Over Expenditures.....	-	-	-
OTHER FINANCING USES			
Operating Transfers Out.....	(413,200)	(413,200)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(413,200)	(413,200)	-
Fund Balance - Beginning of Year.....	434,640	434,640	-
Fund Balance - End of Year.....	\$ 21,440	\$ 21,440	\$ -

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, 2001

Exhibit E-13

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Judicial			
Court Security			
Capital Outlay	28,677	28,030	647
Excess of Revenues Under Expenditures.....	(28,677)	(28,030)	647
Fund Balance - Beginning of Year.....	41,536	41,536	-
Prior Year Encumbrances Appropriated.....	27	27	-
Fund Balance - End of Year.....	<u>\$ 12,886</u>	<u>\$ 13,533</u>	<u>\$ 647</u>

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, 2001

Exhibit E-14

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
Geographical Information System Digital Orthophotography			
Contractual Services	265,547	265,547	-
Excess of Revenues Under Expenditures.....	(265,547)	(265,547)	-
OTHER FINANCING USES			
Operating Transfers Out.....	(1,399)	(1,399)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(266,946)	(266,946)	-
Fund Balance - Beginning of Year.....	1,399	1,399	-
Prior Year Encumbrances Appropriated.....	265,547	265,547	-
Fund Balance - End of Year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2001

Exhibit E-15

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
Human Services			
Job and Family Services Relocation			
Capital Outlay	6,740,000	6,727,305	12,695
Excess of Revenues Under Expenditures.....	(6,740,000)	(6,727,305)	12,695
OTHER FINANCING USES			
Operating Transfers Out.....	(435,000)	(435,000)	-
Excess of Revenues Under Expenditures and Other Financing Uses	(7,175,000)	(7,162,305)	12,695
Fund Balance - Beginning of Year.....	7,175,000	7,175,000	-
Fund Balance - End of Year.....	\$ -	\$ 12,695	\$ 12,695

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, 2001

Exhibit E-16

	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Total Revenues.....	\$ -	\$ -	\$ -
EXPENDITURES			
Current:			
General Government - Legislative and Executive			
West Campus Relocation			
Capital Outlay	251,985	-	251,985
Excess of Revenues Under Expenditures.....	(251,985)	-	251,985
OTHER FINANCING SOURCES			
Proceeds of Notes.....	7,300,000	7,300,000	-
Excess of Revenues and Other Financing			
Sources Over Expenditures	7,048,015	7,300,000	251,985
Fund Balance - Beginning of Year.....	251,985	251,985	-
Fund Balance - End of Year.....	<u>\$ 7,300,000</u>	<u>\$ 7,551,985</u>	<u>\$ 251,985</u>

Enterprise Funds

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

The following are included in enterprise funds:

Sewer Fund To account for sewer services provided to individuals and commercial users. 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, 2001

	Sewer Fund	Water Fund	Totals
ASSETS			
Current Assets:			
Cash and Cash Equivalents.....	\$ 4,038,321	\$ 3,295,961	\$ 7,334,282
Cash and Cash Equivalents in Segregated Accounts.....	160,026	300,608	460,634
Receivables:			
Accounts	325,600	277,740	603,340
Accrued Interest	12,517	9,377	21,894
Due From Other Funds.....	38,895	5,520	44,415
Materials and Supplies Inventory.....	5,385	5,132	10,517
Prepaid Items.....	15,925	11,299	27,224
Deferred Charges.....	87,750	87,750	175,500
Total Current Assets.....	<u>4,684,419</u>	<u>3,993,387</u>	<u>8,677,806</u>
Restricted Assets:			
Cash and Cash Equivalents.....	49,433	-	49,433
Cash and Cash Equivalents with Fiscal Agents.....	-	24,874	24,874
Total Restricted Assets.....	<u>49,433</u>	<u>24,874</u>	<u>74,307</u>
Property, Plant, and Equipment:			
Land.....	353,995	1,051,767	1,405,762
Buildings.....	4,728,651	1,029,302	5,757,953
Improvements Other Than Buildings.....	15,847,110	13,370,233	29,217,343
Equipment.....	204,775	154,958	359,733
Vehicles.....	272,083	212,382	484,465
Construction in Progress.....	2,603,203	9,447,323	12,050,526
Less: Accumulated Depreciation.....	(3,587,493)	(2,736,319)	(6,323,812)
Total Property, Plant, and Equipment.....	<u>20,422,324</u>	<u>22,529,646</u>	<u>42,951,970</u>
Total Assets.....	<u>\$ 25,156,176</u>	<u>\$ 26,547,907</u>	<u>\$ 51,704,083</u>

(Continued)

Fairfield County, Ohio

**ENTERPRISE FUNDS
COMBINING BALANCE SHEET**

(Continued)

December 31, 2001

Exhibit F-1

	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Totals</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 62,270	\$ 47,338	\$ 109,608
Contracts Payable	444,670	114,943	559,613
Accrued Wages and Benefits	19,710	13,534	33,244
Compensated Absences Payable	58,577	46,063	104,640
Retainage Payable	35,774	44,792	80,566
Due To Other Funds	1,305	31,546	32,851
Intergovernmental Payable	31,457	16,236	47,693
Accrued Interest Payable	67,719	130,527	198,246
Notes Payable	3,480,000	5,800,000	9,280,000
Current Portion of:			
Capital Leases	3,368	3,368	6,736
EPA Loans Payable	77,523	-	77,523
General Obligation Bonds Payable	100,000	195,000	295,000
Total Current Liabilities	<u>4,382,373</u>	<u>6,443,347</u>	<u>10,825,720</u>
Payable From Restricted Assets:			
Refundable Deposits	49,433	-	49,433
Accrued Interest Payable	-	24,874	24,874
Total Liabilities Payable From Restricted Assets	<u>49,433</u>	<u>24,874</u>	<u>74,307</u>
Long-Term Liabilities:			
Capital Leases (net of current portion)	12,538	12,538	25,076
EPA Loans Payable (net of current portion)	2,215,894	-	2,215,894
General Obligation Bonds Payable (net of current portion)	4,922,500	5,147,500	10,070,000
Total Long-Term Liabilities	<u>7,150,932</u>	<u>5,160,038</u>	<u>12,310,970</u>
Total Liabilities	<u>11,582,738</u>	<u>11,628,259</u>	<u>23,210,997</u>
FUND EQUITY			
Contributed Capital	11,654,231	7,463,188	19,117,419
Retained Earnings:			
Unreserved	1,919,207	7,456,460	9,375,667
Total Fund Equity	<u>13,573,438</u>	<u>14,919,648</u>	<u>28,493,086</u>
Total Liabilities and Fund Equity	<u>\$ 25,156,176</u>	<u>\$ 26,547,907</u>	<u>\$ 51,704,083</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2001

Exhibit F-2

	Sewer Fund	Water Fund	Totals
Operating Revenues:			
Charges for Services	\$ 1,842,196	\$ 2,333,759	\$ 4,175,955
Operating Expenses:			
Personal Services	460,537	312,583	773,120
Fringe Benefits	127,809	79,017	206,826
Contractual Services	632,815	493,340	1,126,155
Materials and Supplies	87,492	147,029	234,521
Other Operating Expenses	46,434	10,267	56,701
Depreciation	470,928	343,759	814,687
Total Operating Expenses	1,826,015	1,385,995	3,212,010
Operating Income	16,181	947,764	963,945
Non-Operating Revenues (Expenses):			
Interest Income	88,903	100,189	189,092
Capital Grants	26,999	-	26,999
Contributions from Developers	388,137	254,032	642,169
Contributions from Other Funds	1,770	-	1,770
Contributions from Customers	900,343	611,834	1,512,177
Loss on Disposal of Fixed Assets	(231,070)	(6,603)	(237,673)
Interest and Fiscal Charges	(470,911)	(492,682)	(963,593)
Other Non-Operating Revenues	3,916	2,059	5,975
Total Non-Operating Revenues (Expenses)	708,087	468,829	1,176,916
Income Before Operating Transfers	724,268	1,416,593	2,140,861
Operating Transfers Out	(20,000)	(20,000)	(40,000)
Net Income	704,268	1,396,593	2,100,861
Retained Earnings - Beginning of Year	1,214,939	6,059,867	7,274,806
Retained Earnings - End of Year	1,919,207	7,456,460	9,375,667
Contributed Capital - Beginning and End of Year	11,654,231	7,463,188	19,117,419
Total Fund Equity - End of Year	\$ 13,573,438	\$ 14,919,648	\$ 28,493,086

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Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2001

	Sewer Fund	Water Fund	Totals
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows From Operating Activities			
Cash Received from Customers.....	\$ 1,805,043	\$ 2,448,277	\$ 4,253,320
Cash Payments for Employee Services and Benefits.....	(577,573)	(384,498)	(962,071)
Cash Payments for Goods and Services.....	(708,944)	(798,157)	(1,507,101)
Other Operating Expenses.....	(46,434)	(10,267)	(56,701)
Other Non-Operating Revenues.....	3,916	2,059	5,975
Customer Deposits Received.....	71,146	-	71,146
Customer Deposits Returned.....	(65,500)	-	(65,500)
Net Cash Provided By Operating Activities.....	<u>481,654</u>	<u>1,257,414</u>	<u>1,739,068</u>
Cash Flows from Noncapital Financing Activities			
Advance In	20,000	-	20,000
Advance Out	(20,000)	-	(20,000)
Operating Transfers Out	(20,000)	(22,820)	(42,820)
Net Cash Used For Noncapital Financing Activities	<u>(20,000)</u>	<u>(22,820)</u>	<u>(42,820)</u>
Cash Flows From Capital and Related Financing Activities			
Capital Grants.....	26,999	-	26,999
Tap-In Fees.....	900,343	611,834	1,512,177
Sale of Fixed Assets.....	2,975	-	2,975
Special Assessments	523	-	523
Acquisition of Capital Assets.....	(1,928,534)	(3,400,062)	(5,328,596)
Proceeds from Sale of Notes.....	3,480,000	5,800,000	9,280,000
Principal Paid on Capital Leases Payable.....	(682)	(682)	(1,364)
Principal Paid on Notes Payable.....	(3,080,000)	(4,150,000)	(7,230,000)
Principal Paid on EPA Refunding Loan.....	(151,025)	-	(151,025)
Principal Paid on General Obligation Bonds.....	(122,500)	(92,500)	(215,000)
Interest Paid on Capital Leases Payable	(327)	(327)	(654)
Interest Paid on Notes Payable.....	(130,985)	(266,320)	(397,305)
Interest Paid on EPA Refunding Loan.....	(85,209)	-	(85,209)
Interest Paid on General Obligation Bonds.....	(284,685)	(170,287)	(454,972)
Net Cash Used for Capital and Related Financing Activities	<u>(1,373,107)</u>	<u>(1,668,344)</u>	<u>(3,041,451)</u>
Cash Flows From Investing Activities			
Interest.....	130,013	136,361	266,374
Net Cash Provided By Investing Activities.....	<u>130,013</u>	<u>136,361</u>	<u>266,374</u>
Net Decrease in Cash and Cash Equivalents.....	(781,440)	(297,389)	(1,078,829)
Cash and Cash Equivalents - Beginning of Year.....	5,029,220	3,918,832	8,948,052
Cash and Cash Equivalents - End of Year.....	<u>\$ 4,247,780</u>	<u>\$ 3,621,443</u>	<u>\$ 7,869,223</u>

(Continued)

Fairfield County, Ohio

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS

(Continued)

For the Year Ended December 31, 2001

Exhibit F-3

	Sewer Fund	Water Fund	Totals
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income.....	\$ 16,181	\$ 947,764	\$ 963,945
Adjustments to Reconcile Operating Income to Net			
Cash Provided By Operating Activities:			
Other Non-Operating Revenues	3,916	2,059	5,975
Depreciation Expense	470,928	343,759	814,687
(Increases) Decreases in Assets:			
Accounts Receivable	(42,448)	(55,300)	(97,748)
Due from Other Funds	5,295	(182)	5,113
Materials and Supplies Inventory	1,543	(1,073)	470
Prepays	(7,155)	(2,646)	(9,801)
Increases (Decreases) in Liabilities:			
Accounts Payable	16,634	12,525	29,159
Contracts Payable	2,707	2,911	5,618
Accrued Wages and Benefits	2,033	2,368	4,401
Compensated Absences Payable	60	(1,046)	(986)
Due to Other Funds	934	(66)	868
Intergovernmental Payable	5,380	6,341	11,721
Customer Deposits	5,646	-	5,646
Net Cash Provided By Operating Activities	<u>\$ 481,654</u>	<u>\$ 1,257,414</u>	<u>\$ 1,739,068</u>

Noncash Capital Financing Activities:

Developers contributed \$388,137 and \$254,032 in the form of sewer lines and water lines, respectively, during 2001.

Other funds contributed computer equipment to the sewer fund valued at \$1,770.

The water and sewer funds each entered into a capital lease in 2001 with a value of \$16,588 for each fund.

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, 2001

Exhibit F-4

	Sewer Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 1,638,491	\$ 1,812,093	\$ 173,602
Tap-In Fees.....	575,000	900,343	325,343
Penalties.....	38,000	37,982	(18)
Deposits.....	50,500	71,146	20,646
Special Assessments.....	479	523	44
Grants.....	26,999	26,999	-
Proceeds of Notes.....	600,000	600,000	-
Sales of Fixed Assets.....	2,724	2,975	251
Other Non-Operating Revenues.....	1,000	3,916	2,916
Interest.....	63,038	95,821	32,783
Total Revenues.....	2,996,231	3,551,798	555,567
EXPENSES			
Personal Services.....	479,000	458,444	20,556
Fringe Benefits.....	138,491	119,129	19,362
Contractual Services.....	1,491,315	1,441,809	49,506
Materials and Supplies.....	106,420	96,075	10,345
Deposits.....	85,000	65,500	19,500
Other Operating Expenses.....	132,580	124,014	8,566
Capital Outlay.....	3,051,912	2,493,756	558,156
Total Expenses.....	5,484,718	4,798,727	685,991
Excess of Revenues Under Expenses.....	(2,488,487)	(1,246,929)	1,241,558
Advance In.....	-	20,000	20,000
Advance Out.....	-	(20,000)	(20,000)
Operating Transfers Out.....	(1,101,982)	(1,099,410)	2,572
Excess of Revenues Under Expenses, Advances, and Operating Transfers	(3,590,469)	(2,346,339)	1,244,130
Fund Equity - Beginning of Year.....	2,399,860	2,399,860	-
Prior Year Encumbrances Appropriated.....	2,171,064	2,171,064	-
Fund Equity - End of Year.....	\$ 980,455	\$ 2,224,585	\$ 1,244,130

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, 2001

Exhibit F-5

	Water Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges for Services.....	\$ 1,340,000	\$ 2,245,997	\$ 905,997
Tap-In Fees.....	480,000	611,834	131,834
Penalties.....	20,000	27,034	7,034
Proceeds of Notes.....	1,850,000	1,850,000	-
Other Non-Operating Revenues.....	1,000	2,059	1,059
Interest.....	50,831	106,836	56,005
Total Revenues.....	<u>3,741,831</u>	<u>4,843,760</u>	<u>1,101,929</u>
EXPENSES			
Personal Services.....	330,000	311,261	18,739
Fringe Benefits.....	81,500	73,237	8,263
Contractual Services.....	687,136	626,438	60,698
Materials and Supplies.....	160,920	153,282	7,638
Other Operating Expenses.....	18,000	10,267	7,733
Capital Outlay.....	4,006,379	3,865,391	140,988
Total Expenses.....	<u>5,283,935</u>	<u>5,039,876</u>	<u>244,059</u>
Excess of Revenues Under Expenses.....	(1,542,104)	(196,116)	1,345,988
Operating Transfers In.....	45,708	-	(45,708)
Operating Transfers Out.....	(1,465,400)	(995,820)	469,580
Excess of Revenues Under Expenses and Operating Transfers	(2,961,796)	(1,191,936)	1,769,860
Fund Equity - Beginning of Year.....	1,914,870	1,914,870	-
Prior Year Encumbrances Appropriated.....	1,679,049	1,679,049	-
Fund Equity - End of Year.....	<u>\$ 632,123</u>	<u>\$ 2,401,983</u>	<u>\$ 1,769,860</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-Hocking Major Crimes Investigation Unit Fund	To account for the funds of the Fairfield-Hocking Major Crimes Investigation Unit. The County Auditor is the fiscal agent for the Unit.
Fairfield County Agency Transportation System Fund	To account for the funds of the Fairfield County Agency Transportation System, Inc. The County Auditor is the fiscal agent for the System.

Fairfield County, Ohio

AGENCY FUNDS COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
DISTRICT BOARD OF HEALTH FUND				
Assets				
Cash and Cash Equivalents	\$ 420,882	\$ 1,848,706	\$ 1,980,634	\$ 288,954
Due from Other Funds	181,386	245,512	181,386	245,512
Total Assets	<u>\$ 602,268</u>	<u>\$ 2,094,218</u>	<u>\$ 2,162,020</u>	<u>\$ 534,466</u>
Liabilities				
Due to Others	602,268	2,094,218	2,162,020	534,466
Total Liabilities	<u>\$ 602,268</u>	<u>\$ 2,094,218</u>	<u>\$ 2,162,020</u>	<u>\$ 534,466</u>
COUNTY HOTEL LODGING FUND				
Assets				
Cash and Cash Equivalents	\$ 16,320	\$ 203,017	\$ 207,044	\$ 12,293
Property and Other Taxes Receivable	41,657	52,467	41,657	52,467
Total Assets	<u>\$ 57,977</u>	<u>\$ 255,484</u>	<u>\$ 248,701</u>	<u>\$ 64,760</u>
Liabilities				
Due to Other Funds	\$ 2,083	\$ 2,407	\$ 2,083	\$ 2,407
Due to Others	55,894	253,077	246,618	62,353
Total Liabilities	<u>\$ 57,977</u>	<u>\$ 255,484</u>	<u>\$ 248,701</u>	<u>\$ 64,760</u>
SOIL AND WATER FUND				
Assets				
Cash and Cash Equivalents	\$ 171,427	\$ 426,969	\$ 442,254	\$ 156,142
Total Assets	<u>\$ 171,427</u>	<u>\$ 426,969</u>	<u>\$ 442,254</u>	<u>\$ 156,142</u>
Liabilities				
Due to Others	\$ 171,427	\$ 426,969	\$ 442,254	\$ 156,142
Total Liabilities	<u>\$ 171,427</u>	<u>\$ 426,969</u>	<u>\$ 442,254</u>	<u>\$ 156,142</u>
REGIONAL PLANNING FUND				
Assets				
Cash and Cash Equivalents	\$ 317,445	\$ 519,281	\$ 504,393	\$ 332,333
Due from Other Funds	-	30,000	-	30,000
Total Assets	<u>\$ 317,445</u>	<u>\$ 549,281</u>	<u>\$ 504,393</u>	<u>\$ 362,333</u>
Liabilities				
Due to Others	\$ 317,445	\$ 549,281	\$ 504,393	\$ 362,333
Total Liabilities	<u>\$ 317,445</u>	<u>\$ 549,281</u>	<u>\$ 504,393</u>	<u>\$ 362,333</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
PREPAYMENT FUND				
Assets				
Cash and Cash Equivalents	\$ 200,207	\$ 669,887	\$ 688,254	\$ 181,840
Total Assets	<u>\$ 200,207</u>	<u>\$ 669,887</u>	<u>\$ 688,254</u>	<u>\$ 181,840</u>
Liabilities				
Due to Others	\$ 200,207	\$ 669,887	\$ 688,254	\$ 181,840
Total Liabilities	<u>\$ 200,207</u>	<u>\$ 669,887</u>	<u>\$ 688,254</u>	<u>\$ 181,840</u>
UNDIVIDED GENERAL TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 1,840,751	\$ 78,965,017	\$ 78,660,375	\$ 2,145,393
Property and Other Taxes Receivable	78,679,819	86,385,588	78,679,819	86,385,588
Special Assessments Receivable	1,795,850	1,729,215	1,795,850	1,729,215
Intergovernmental Receivable	4,752,259	5,239,456	4,752,259	5,239,456
Total Assets	<u>\$ 87,068,679</u>	<u>\$ 172,319,276</u>	<u>\$ 163,888,303</u>	<u>\$ 95,499,652</u>
Liabilities				
Due to Other Funds	\$ 12,057,401	\$ 12,941,306	\$ 12,057,401	\$ 12,941,306
Intergovernmental Payable	75,011,278	159,377,970	151,830,902	82,558,346
Total Liabilities	<u>\$ 87,068,679</u>	<u>\$ 172,319,276</u>	<u>\$ 163,888,303</u>	<u>\$ 95,499,652</u>
UNDIVIDED TANGIBLE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 7,752,221	\$ 11,900,070	\$ 19,336,301	\$ 315,990
Property and Other Taxes Receivable	10,580,973	11,022,095	10,580,973	11,022,095
Total Assets	<u>\$ 18,333,194</u>	<u>\$ 22,922,165</u>	<u>\$ 29,917,274</u>	<u>\$ 11,338,085</u>
Liabilities				
Due to Other Funds	\$ 1,724,004	\$ 1,042,968	\$ 1,724,004	\$ 1,042,968
Intergovernmental Payable	16,609,190	21,879,197	28,193,270	10,295,117
Total Liabilities	<u>\$ 18,333,194</u>	<u>\$ 22,922,165</u>	<u>\$ 29,917,274</u>	<u>\$ 11,338,085</u>
UNDIVIDED TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 70,171	\$ 95,655,041	\$ 95,691,588	\$ 33,624
Special Assessments Receivable	1,570,163	2,234,474	1,570,163	2,234,474
Intergovernmental Receivable	26,513	-	26,513	-
Total Assets	<u>\$ 1,666,847</u>	<u>\$ 97,889,515</u>	<u>\$ 97,288,264</u>	<u>\$ 2,268,098</u>
Liabilities				
Intergovernmental Payable	\$ 1,666,847	\$ 97,889,515	\$ 97,288,264	\$ 2,268,098
Total Liabilities	<u>\$ 1,666,847</u>	<u>\$ 97,889,515</u>	<u>\$ 97,288,264</u>	<u>\$ 2,268,098</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
UNDIVIDED INHERITANCE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 1,326,021	\$ 4,839,545	\$ 5,423,235	\$ 742,331
Total Assets	<u>\$ 1,326,021</u>	<u>\$ 4,839,545</u>	<u>\$ 5,423,235</u>	<u>\$ 742,331</u>
Liabilities				
Intergovernmental Payable	\$ 1,326,021	\$ 4,839,545	\$ 5,423,235	\$ 742,331
Total Liabilities	<u>\$ 1,326,021</u>	<u>\$ 4,839,545</u>	<u>\$ 5,423,235</u>	<u>\$ 742,331</u>
UNDIVIDED AUTOMOBILE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 887,740	\$ 887,740	\$ -
Intergovernmental Receivable	470,996	321,759	470,996	321,759
Total Assets	<u>\$ 470,996</u>	<u>\$ 1,209,499</u>	<u>\$ 1,358,736</u>	<u>\$ 321,759</u>
Liabilities				
Intergovernmental Payable	\$ 470,996	\$ 1,209,499	\$ 1,358,736	\$ 321,759
Total Liabilities	<u>\$ 470,996</u>	<u>\$ 1,209,499</u>	<u>\$ 1,358,736</u>	<u>\$ 321,759</u>
UNDIVIDED LOCAL TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 5,101,040	\$ 5,101,040	\$ -
Intergovernmental Receivable	2,795,850	2,568,174	2,795,850	2,568,174
Total Assets	<u>\$ 2,795,850</u>	<u>\$ 7,669,214</u>	<u>\$ 7,896,890</u>	<u>\$ 2,568,174</u>
Liabilities				
Due to Other Funds	\$ 1,282,562	\$ 1,181,335	\$ 1,282,562	\$ 1,181,335
Intergovernmental Payable	1,513,288	6,487,879	6,614,328	1,386,839
Total Liabilities	<u>\$ 2,795,850</u>	<u>\$ 7,669,214</u>	<u>\$ 7,896,890</u>	<u>\$ 2,568,174</u>
TOWNSHIP GASOLINE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 651,678	\$ 651,678	\$ -
Intergovernmental Receivable	317,523	319,407	317,523	319,407
Total Assets	<u>\$ 317,523</u>	<u>\$ 971,085</u>	<u>\$ 969,201</u>	<u>\$ 319,407</u>
Liabilities				
Intergovernmental Payable	\$ 317,523	\$ 971,085	\$ 969,201	\$ 319,407
Total Liabilities	<u>\$ 317,523</u>	<u>\$ 971,085</u>	<u>\$ 969,201</u>	<u>\$ 319,407</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
REAL PROPERTY TAX FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 8,260	\$ 8,260	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 8,260</u>	<u>\$ 8,260</u>	<u>\$ -</u>
Liabilities				
Due to Others	\$ -	\$ 8,260	\$ 8,260	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 8,260</u>	<u>\$ 8,260</u>	<u>\$ -</u>
LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 4,626,315	\$ 4,626,315	\$ -
Intergovernmental Receivable	2,667,865	2,570,409	2,667,865	2,570,409
Total Assets	<u>\$ 2,667,865</u>	<u>\$ 7,196,724</u>	<u>\$ 7,294,180</u>	<u>\$ 2,570,409</u>
Liabilities				
Intergovernmental Payable	\$ 2,667,865	\$ 7,196,724	\$ 7,294,180	\$ 2,570,409
Total Liabilities	<u>\$ 2,667,865</u>	<u>\$ 7,196,724</u>	<u>\$ 7,294,180</u>	<u>\$ 2,570,409</u>
UNDIVIDED LOCAL GOVERNMENT REVENUE ASSISTANCE FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 1,125,749	\$ 1,125,749	\$ -
Intergovernmental Receivable	628,750	575,610	628,750	575,610
Total Assets	<u>\$ 628,750</u>	<u>\$ 1,701,359</u>	<u>\$ 1,754,499</u>	<u>\$ 575,610</u>
Liabilities				
Due to Other Funds	\$ 288,435	\$ 264,780	\$ 288,435	\$ 264,780
Intergovernmental Payable	340,315	1,436,579	1,466,064	310,830
Total Liabilities	<u>\$ 628,750</u>	<u>\$ 1,701,359</u>	<u>\$ 1,754,499</u>	<u>\$ 575,610</u>
PAYROLL AGENCY FUND				
Assets				
Cash and Cash Equivalents	\$ 915	\$ 18,653,645	\$ 18,569,034	\$ 85,526
Total Assets	<u>\$ 915</u>	<u>\$ 18,653,645</u>	<u>\$ 18,569,034</u>	<u>\$ 85,526</u>
Liabilities				
Intergovernmental Payable	\$ -	\$ 85,163	\$ -	\$ 85,163
Due to Others	915	18,568,482	18,569,034	363
Total Liabilities	<u>\$ 915</u>	<u>\$ 18,653,645</u>	<u>\$ 18,569,034</u>	<u>\$ 85,526</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
OHIO ELECTIONS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 4,110	\$ 4,110	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 4,110</u>	<u>\$ 4,110</u>	<u>\$ -</u>
Liabilities				
Intergovernmental Payable	\$ -	\$ 4,110	\$ 4,110	\$ -
Total Liabilities	<u>\$ -</u>	<u>\$ 4,110</u>	<u>\$ 4,110</u>	<u>\$ -</u>
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 4,017,901	\$ 21,633,022	\$ 22,571,413	\$ 3,079,510
Accounts Receivable	540,524	803,251	540,524	803,251
Total Assets	<u>\$ 4,558,425</u>	<u>\$ 22,436,273</u>	<u>\$ 23,111,937</u>	<u>\$ 3,882,761</u>
Liabilities				
Due to Other Funds	\$ 78,265	\$ 164,462	\$ 78,265	\$ 164,462
Due to Others	4,480,160	22,271,811	23,033,672	3,718,299
Total Liabilities	<u>\$ 4,558,425</u>	<u>\$ 22,436,273</u>	<u>\$ 23,111,937</u>	<u>\$ 3,882,761</u>
SHERIFF AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 25,993	\$ 3,788,521	\$ 3,706,761	\$ 107,753
Total Assets	<u>\$ 25,993</u>	<u>\$ 3,788,521</u>	<u>\$ 3,706,761</u>	<u>\$ 107,753</u>
Liabilities				
Due to Others	\$ 25,993	\$ 3,788,521	\$ 3,706,761	\$ 107,753
Total Liabilities	<u>\$ 25,993</u>	<u>\$ 3,788,521</u>	<u>\$ 3,706,761</u>	<u>\$ 107,753</u>
INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,849	\$ 136,198	\$ 136,253	\$ 2,794
Total Assets	<u>\$ 2,849</u>	<u>\$ 136,198</u>	<u>\$ 136,253</u>	<u>\$ 2,794</u>
Liabilities				
Due to Others	\$ 2,849	\$ 136,198	\$ 136,253	\$ 2,794
Total Liabilities	<u>\$ 2,849</u>	<u>\$ 136,198</u>	<u>\$ 136,253</u>	<u>\$ 2,794</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

(Continued)

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND				
Assets				
Cash and Cash Equivalents	\$ 88,230	\$ 140,688	\$ 151,487	\$ 77,431
Due from Other Funds	29,927	31,412	29,927	31,412
Total Assets	<u>\$ 118,157</u>	<u>\$ 172,100</u>	<u>\$ 181,414</u>	<u>\$ 108,843</u>
Liabilities				
Due to Others	\$ 118,157	\$ 172,100	\$ 181,414	\$ 108,843
Total Liabilities	<u>\$ 118,157</u>	<u>\$ 172,100</u>	<u>\$ 181,414</u>	<u>\$ 108,843</u>
LAW ENFORCEMENT FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$ 13,941	\$ 38,928	\$ 23,117	\$ 29,752
Total Assets	<u>\$ 13,941</u>	<u>\$ 38,928</u>	<u>\$ 23,117</u>	<u>\$ 29,752</u>
Liabilities				
Due to Others	\$ 13,941	\$ 38,928	\$ 23,117	\$ 29,752
Total Liabilities	<u>\$ 13,941</u>	<u>\$ 38,928</u>	<u>\$ 23,117</u>	<u>\$ 29,752</u>
FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND				
Assets				
Cash and Cash Equivalents	\$ 97,323	\$ 727,139	\$ 517,220	\$ 307,242
Total Assets	<u>\$ 97,323</u>	<u>\$ 727,139</u>	<u>\$ 517,220</u>	<u>\$ 307,242</u>
Liabilities				
Due to Others	\$ 97,323	\$ 727,139	\$ 517,220	\$ 307,242
Total Liabilities	<u>\$ 97,323</u>	<u>\$ 727,139</u>	<u>\$ 517,220</u>	<u>\$ 307,242</u>
ALIMONY AND CHILD SUPPORT FUND				
Assets				
Cash and Cash Equivalents	\$ 3,109	\$ -	\$ 1,897	\$ 1,212
Cash and Cash Equivalents in Segregated Accounts	313,103	776,256	1,075,061	14,298
Total Assets	<u>\$ 316,212</u>	<u>\$ 776,256</u>	<u>\$ 1,076,958</u>	<u>\$ 15,510</u>
Liabilities				
Due to Other Funds	\$ 19,952	\$ -	\$ 19,952	\$ -
Due to Others	296,260	776,256	1,057,006	15,510
Total Liabilities	<u>\$ 316,212</u>	<u>\$ 776,256</u>	<u>\$ 1,076,958</u>	<u>\$ 15,510</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
MULTI-COUNTY JUVENILE DETENTION SYSTEM FUND				
Assets				
Cash and Cash Equivalents	\$ 58,330	\$ 20,835	\$ 22,184	\$ 56,981
Total Assets	<u>\$ 58,330</u>	<u>\$ 20,835</u>	<u>\$ 22,184</u>	<u>\$ 56,981</u>
Liabilities				
Due to Others	\$ 58,330	\$ 20,835	\$ 22,184	\$ 56,981
Total Liabilities	<u>\$ 58,330</u>	<u>\$ 20,835</u>	<u>\$ 22,184</u>	<u>\$ 56,981</u>
FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 256,573	\$ 223,826	\$ 32,747
Cash and Cash Equivalents in Segregated Accounts	-	6,516	-	6,516
Total Assets	<u>\$ -</u>	<u>\$ 263,089</u>	<u>\$ 223,826</u>	<u>\$ 39,263</u>
Liabilities				
Due to Others	\$ -	\$ 263,089	\$ 223,826	\$ 39,263
Total Liabilities	<u>\$ -</u>	<u>\$ 263,089</u>	<u>\$ 223,826</u>	<u>\$ 39,263</u>
FAIRFIELD COUNTY AGENCY TRANSPORTATION SYSTEM FUND				
Assets				
Cash and Cash Equivalents	\$ -	\$ 58,856	\$ 37,715	\$ 21,141
Total Assets	<u>\$ -</u>	<u>\$ 58,856</u>	<u>\$ 37,715</u>	<u>\$ 21,141</u>
Liabilities				
Due to Other Funds	\$ -	\$ 1,478	\$ -	\$ 1,478
Due to Others	-	57,378	37,715	19,663
Total Liabilities	<u>\$ -</u>	<u>\$ 58,856</u>	<u>\$ 37,715</u>	<u>\$ 21,141</u>

(Continued)

Fairfield County, Ohio

AGENCY FUNDS

(Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

For the Year Ended December 31, 2001

Exhibit G-1

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and Cash Equivalents	\$ 12,363,352	\$ 227,290,161	\$ 234,862,333	\$ 4,791,180
Cash and Cash Equivalents in Segregated Accounts	4,373,787	26,379,441	27,512,605	3,240,623
Receivables:				
Property and Other Taxes	89,302,449	97,460,150	89,302,449	97,460,150
Accounts	540,524	803,251	540,524	803,251
Special Assessments	3,366,013	3,963,689	3,366,013	3,963,689
Intergovernmental	11,659,756	11,594,815	11,659,756	11,594,815
Due from Other Funds	211,313	306,924	211,313	306,924
Total Assets	<u>\$ 121,817,194</u>	<u>\$ 367,798,431</u>	<u>\$ 367,454,993</u>	<u>\$ 122,160,632</u>
Liabilities				
Due to Other Funds	\$ 15,452,702	\$ 15,598,736	\$ 15,452,702	\$ 15,598,736
Intergovernmental Payable	99,923,323	301,377,266	300,442,290	100,858,299
Due to Others	6,441,169	50,822,429	51,560,001	5,703,597
Total Liabilities	<u>\$ 121,817,194</u>	<u>\$ 367,798,431</u>	<u>\$ 367,454,993</u>	<u>\$ 122,160,632</u>

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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, 2001

Exhibit H-1

	General Fixed Assets January 1, 2001	Additions	Deductions	General Fixed Assets December 31, 2001
General Government:				
Legislative and Executive	\$ 7,435,513	\$ 1,583,629	\$ 1,035,178	\$ 7,983,964
Judicial	2,436,713	78,755	220,023	2,295,445
Public Safety	6,621,144	564,201	371,000	6,814,345
Public Works	5,904,757	2,590,106	2,196,856	6,298,007
Health	6,385,343	224,700	46,488	6,563,555
Human Services	1,454,318	8,147,640	327,664	9,274,294
Transportation	4,793,897	233,170	-	5,027,067
Total General Fixed Assets	<u>\$ 35,031,685</u>	<u>\$ 13,422,201</u>	<u>\$ 4,197,209</u>	<u>\$ 44,256,677</u>

Fairfield County, Ohio

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION

December 31, 2001

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>
General Government:				
Legislative and Executive	\$ 7,983,964	\$ 1,579,177	\$ 3,524,216	\$ 14,144
Judicial	2,295,445	60,500	1,532,266	2,132
Public Safety	6,814,345	36,500	4,189,790	-
Public Works	6,298,007	338,688	2,389,879	7,296
Health	6,563,555	135,213	4,841,875	10,833
Human Services	9,274,294	1,000,000	6,976,625	13,343
Transportation	5,027,067	976,184	2,038,669	1,801,416
Total General Fixed Assets	<u>\$ 44,256,677</u>	<u>\$ 4,126,262</u>	<u>\$ 25,493,320</u>	<u>\$ 1,849,164</u>

Machinery and Equipment	Furniture and Fixtures	Vehicles	Construction in Progress
\$ 2,091,339	\$ 207,942	\$ 249,641	\$ 317,505
531,927	115,733	49,611	3,276
1,551,740	14,696	1,021,619	-
1,022,905	22,587	2,516,652	-
305,168	22,011	1,248,455	-
820,897	296,392	167,037	-
14,528	1,100	63,262	131,908
<u>\$ 6,338,504</u>	<u>\$ 680,461</u>	<u>\$ 5,316,277</u>	<u>\$ 452,689</u>

Fairfield County, Ohio

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

December 31, 2001

Exhibit H-3

General Fixed Assets

Land	\$ 4,126,262
Buildings	25,493,320
Improvements Other Than Buildings	1,849,164
Machinery and Equipment	6,338,504
Furniture and Fixtures	680,461
Vehicles	5,316,277
Construction in Progress	452,689
Total General Fixed Assets	<u>\$ 44,256,677</u>

Investments in General Fixed Assets from:

General Fund Revenues	\$ 29,586,003
Federal Grants	1,475,199
State Grants	3,493,533
Donations	1,392,178
Acquisitions prior to December 31, 1988	8,309,764
Total General Fixed Assets	<u>\$ 44,256,677</u>

Statistical Section

Fairfield County, Ohio

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

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Revenues — By Source</u>				
Property and Other Taxes.....	\$ 10,924,773	\$ 10,394,945	\$ 9,890,341	\$ 8,093,269
Sales Taxes (2).....	9,328,600	9,341,568	9,043,396	7,941,611
Charges For Services.....	6,365,459	5,015,090	4,633,477	4,504,542
Licenses and Permits.....	241,904	239,172	233,495	238,819
Permissive Motor Vehicle License Tax (3).....	953,827	933,178	907,294	886,809
Fines and Forfeitures.....	437,874	439,785	500,711	537,057
Intergovernmental.....	33,556,563	29,387,506	26,628,251	22,947,950
Special Assessments.....	255,356	156,021	145,638	148,445
Interest.....	2,621,837	3,464,320	1,758,350	2,180,463
Rent.....	628,140	317,926	264,484	271,475
Donations (4).....	15,543	21,925	13,895	29,868
Other.....	1,023,400	470,668	422,679	678,921
Total revenues.....	<u>\$ 66,353,276</u>	<u>\$ 60,182,104</u>	<u>\$ 54,442,011</u>	<u>\$ 48,459,229</u>
<u>Expenditures — By Function</u>				
General Government:				
Legislative and Executive.....	\$ 8,080,505	\$ 7,726,082	\$ 6,983,240	\$ 6,137,601
Judicial.....	4,057,006	3,404,191	3,121,418	2,910,636
Public Safety.....	9,008,325	7,993,534	7,448,140	6,710,482
Public Works.....	6,610,518	5,825,236	4,753,145	6,072,479
Health.....	12,388,713	11,038,046	10,511,281	10,755,878
Human Services.....	18,128,151	13,448,054	9,600,074	9,272,532
Urban Redevelopment and Housing.....	140,745	862	2,240	511,334
Transportation.....	77,635	142,919	65,348	74,228
Other.....	766,785	576,717	526,004	479,685
Refund of Taxes (5).....	-	-	-	67,031
Intergovernmental.....	511,524	172,679	291,318	344,158
Capital Outlay.....	10,290,080	9,515,386	5,389,100	2,470,589
Debt Service.....	2,558,950	938,900	618,376	647,568
Total expenditures.....	<u>\$ 72,618,937</u>	<u>\$ 60,782,606</u>	<u>\$ 49,309,684</u>	<u>\$ 46,454,201</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

1997	1996	1995	1994	1993	1992
\$ 7,569,889	\$ 7,591,999	\$ 6,612,836	\$ 7,691,869	\$ 11,053,075	\$ 10,559,401
7,211,971	6,843,590	5,040,290	3,950,186	-	-
3,752,246	3,673,302	3,496,426	3,105,033	2,963,623	2,593,965
238,502	232,161	222,055	210,480	965,401	193,515
860,967	840,435	821,492	795,602	-	-
532,549	467,051	422,755	447,779	307,572	312,469
20,852,204	20,966,376	25,855,809	17,267,478	16,082,668	15,850,820
132,630	157,147	119,570	125,603	103,122	122,963
1,708,331	1,413,851	1,407,965	995,881	693,289	800,665
280,042	231,897	182,136	132,330	133,400	64,361
17,762	8,721	39,002	1,753	-	-
640,489	577,762	338,515	564,568	814,994	884,302
<u>\$ 43,797,582</u>	<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>
\$ 5,473,620	\$ 5,348,068	\$ 4,808,106	\$ 4,775,768	\$ 4,373,929	\$ 4,147,504
2,467,274	2,110,622	2,062,663	1,708,095	1,666,163	1,687,955
6,352,932	5,903,967	4,672,309	4,429,376	4,121,830	3,585,414
5,483,939	4,878,874	4,221,021	4,260,390	4,523,149	3,855,395
10,042,429	9,712,305	9,109,644	8,305,483	7,455,366	7,309,859
8,393,120	8,083,269	7,496,603	6,722,923	6,776,543	7,185,740
182,701	30,938	32,590	6,392	15,396	50,890
65,574	88,079	14,031	71,018	126,710	39,444
403,002	524,727	457,304	464,850	506,631	499,918
21,472	-	-	-	-	-
153,252	282,352	724,303	376,013	45,251	215,699
1,650,312	2,496,190	3,488,502	6,381,609	3,004,398	2,940,743
577,377	363,617	412,682	279,957	480,542	203,783
<u>\$ 41,267,004</u>	<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>

Fairfield County, Ohio

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

	2001	2000	1999	1998
<u>Real and Public Utility Property</u>				
Tax Levy..... (1) \$	9,737,929	\$ 9,308,137	\$ 8,882,316	\$ 6,962,776
Current Tax Collections..... (1)	9,109,674	8,780,804	8,355,251	6,613,513
Percent of Levy Collected.....	93.55%	94.33%	94.07%	94.98%
Delinquent Tax Collections..... (2)	268,290	277,866	215,496	150,738
Total Tax Collections.....	9,377,964	9,058,670	8,570,747	6,764,251
Ratio of Total Collections to Levy.....	96.30%	97.32%	96.49%	97.15%
Outstanding Delinquent Taxes..... (3)	598,139	524,307	463,210	308,930
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	6.14%	5.63%	5.21%	4.44%
<u>Tangible Personal Property</u>				
Tax Levy..... \$	928,624	\$ 935,347	\$ 847,380	\$ 849,643
Current Tax Collections.....	830,427	914,210	839,344	756,360
Percent of Levy Collected.....	89.43%	97.74%	99.05%	89.02%
Delinquent Tax Collections..... (2)	14,496	59,349	52,694	4,342
Total Tax Collections.....	844,923	973,559	892,038	760,702
Ratio of Total Collections to Levy.....	90.99%	104.09%	105.27%	89.53%
Outstanding Delinquent Taxes..... (3)	54,292	17,409	75,408	111,471
Ratio of Outstanding Delinquent Taxes to Tax Levy.....	5.85%	1.86%	8.90%	13.12%

(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

	1997	1996	1995	1994	1993	1992
\$	6,592,573	\$ 6,731,349	\$ 5,653,579	\$ 6,619,814	\$ 6,392,478	\$ 6,136,583
	6,275,129	6,436,066	5,483,253	6,472,733	6,246,270	5,978,445
	95.18%	95.61%	96.99%	97.78%	97.71%	97.42%
	172,961	141,213	161,126	188,719	197,545	310,221
	6,448,090	6,577,279	5,644,379	6,661,452	6,443,815	6,288,666
	97.81%	97.71%	99.84%	100.63%	100.80%	102.48%
	261,681	269,050	236,687	292,629	315,020	335,796
	3.97%	4.00%	4.19%	4.42%	4.93%	5.47%
\$	911,217	\$ 863,275	\$ 782,348	\$ 909,549	\$ 939,854	\$ 925,763
	873,333	725,849	690,583	823,222	800,891	762,470
	95.84%	84.08%	88.27%	90.51%	85.21%	82.36%
	103,912	53,261	42,684	32,326	29,768	55,923
	977,245	779,110	733,267	855,548	830,659	818,393
	107.25%	90.25%	93.73%	94.06%	88.38%	88.40%
	74,722	84,165	69,426	75,884	84,950	102,043
	8.20%	9.75%	8.87%	8.34%	9.04%	11.02%

Fairfield County, Ohio

ASSESSED AND ESTIMATED ACTUAL VALUES OF TAXABLE PROPERTY LAST TEN YEARS

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
<u>Real Property (1)</u>				
Assessed Value.....	\$ 1,829,849,530	\$ 1,768,125,080	\$ 1,699,225,800	\$ 1,500,297,580
Estimated Actual Value.....	5,228,141,514	5,051,785,943	4,854,930,857	4,286,564,514
<u>Tangible Personal Property</u>				
Assessed Value.....	147,791,871	147,061,622	134,346,667	134,348,689
Estimated Actual Value.....	591,167,484	588,246,488	537,386,668	537,394,756
<u>Public Utilities</u>				
<u>Tangible Personal Property</u>				
Assessed Value.....	91,473,470	105,431,000	105,671,740	111,108,850
Estimated Actual Value.....	91,473,470	105,431,000	105,671,740	111,108,850
<u>Total</u>				
Assessed Value.....	2,069,114,871	2,020,617,702	1,939,244,207	1,745,755,119
Estimated Actual Value.....	5,910,782,468	5,745,463,431	5,497,989,265	4,935,068,120
Assessed Value Ratio.....	35.01%	35.17%	35.27%	35.37%

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

Source: Fairfield County Auditor's Office

Table 3

1997	1996	1995	1994	1993	1992
\$ 1,451,165,210	\$ 1,404,190,590	\$ 1,056,041,290	\$ 1,024,153,290	\$ 981,199,620	\$ 923,283,220
4,146,186,314	4,011,973,114	3,017,260,829	2,926,152,257	2,803,427,486	2,637,952,057
134,698,303	125,415,284	112,155,669	109,256,008	106,780,745	103,738,691
538,793,212	501,661,136	448,622,676	437,024,032	427,122,980	398,994,965
110,469,490	111,312,600	111,732,550	113,252,010	112,207,850	112,539,290
110,469,490	111,312,600	111,732,550	113,252,010	112,207,850	112,539,290
1,696,333,003	1,640,918,474	1,279,929,509	1,246,661,308	1,200,188,215	1,139,561,201
4,795,449,016	4,624,946,850	3,577,616,055	3,476,428,299	3,342,758,316	3,149,486,312
35.37%	35.48%	35.78%	35.86%	35.90%	36.18%

Fairfield County, Ohio

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

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</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.....	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>	<u>7.05</u>
<u>School Districts Wholly Within County</u>						
Amanda Clearcreek LSD..... (1)	42.50	42.30	38.00	37.00	37.75	37.75
Berne Union LSD..... (1)	50.00	50.90	50.90	51.40	51.70	51.70
Bloom-Carroll LSD.....	42.30	42.30	42.30	42.30	43.30	43.40
Fairfield Union LSD..... (1)	43.10	43.10	43.10	43.40	43.40	43.40
Lancaster City SD.....	64.60	64.60	64.60	64.60	56.70	56.70
Liberty Union-Thurston LSD..... (1)	41.40	41.60	41.60	41.70	41.70	41.70
Pickerington LSD..... (1)	70.30	66.36	66.36	68.96	65.00	65.00
Walnut Township LSD..... (1)	40.00	40.50	40.70	42.65	42.65	42.65
<u>School Districts Partially Within County</u>						
Canal Winchester..... (1)	55.81	55.81	55.76	56.36	51.00	44.89
Northern LSD..... (1)	35.72	32.80	32.80	32.80	32.80	32.80
Reynoldsburg City SD..... (1)	54.29	54.39	54.20	54.20	49.35	50.03
Southwest Licking LSD..... (1)	43.15	43.15	45.16	40.38	40.38	41.28
Teays Valley LSD..... (1)	31.60	31.60	25.00	25.00	28.00	28.50
<u>Joint Vocational School Districts</u>						
Eastland JVS..... (1)	2.00	2.00	2.00	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

1995	1994	1993	1992
\$2.60	\$2.60	\$2.60	\$2.60
0.75	0.75	0.75	0.75
3.20	3.20	3.20	3.20
0.50	1.00	1.00	1.00
0.00	1.00	1.00	1.00
<u>7.05</u>	<u>8.55</u>	<u>8.55</u>	<u>8.55</u>
38.30	38.30	40.45	40.65
52.00	50.90	43.90	39.75
44.00	44.00	44.30	44.80
43.40	43.40	42.40	42.40
56.70	56.70	56.70	56.70
41.70	46.20	47.20	47.60
66.76	67.66	66.21	66.21
42.02	43.67	39.35	41.35
45.76	46.89	48.05	48.32
32.80	28.60	28.60	28.60
50.24	50.47	51.08	49.26
41.28	36.00	36.20	36.30
28.50	28.50	28.50	28.80
1.20	1.23	1.24	1.24
2.00	2.00	2.00	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>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
<u>Corporations</u>						
Amanda Village.....	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40	\$5.40
Baltimore Village.....	1.90	1.90	1.90	1.90	1.90	1.90
Bremen Village.....	2.20	2.20	2.20	2.20	2.20	2.20
Buckeye Lake Village.....	16.00	13.00	13.00	13.00	0.00	0.00
Canal Winchester Village.....	1.90	1.90	1.90	1.90	1.90	1.90
Carroll Village.....	4.90	4.90	4.90	4.90	4.90	4.90
Columbus City.....	2.30	2.30	2.30	2.30	2.30	2.30
Lancaster City.....	3.40	3.40	3.40	3.40	3.40	3.40
Lithopolis Village.....	5.90	5.90	5.90	5.90	5.90	5.90
Millersport Village.....	9.90	9.90	9.90	9.90	9.90	9.90
Pickerington City.....	7.80	7.80	7.80	7.80	7.80	7.80
Pleasantville Village.....	10.30	9.30	9.30	9.30	9.30	9.30
Reynoldsburg City.....	0.76	0.76	0.77	0.78	0.79	2.90
Rushville Village.....	2.10	2.10	2.10	2.10	2.10	2.10
Stoutsville Village.....	4.70	4.70	4.70	4.70	4.70	4.70
Sugar Grove Village.....	5.80	5.80	5.80	5.80	5.80	5.80
Thurston Village.....	4.70	4.70	4.70	4.70	6.70	6.70
West Rushville Village.....	2.10	2.10	2.10	2.10	2.10	2.10
<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	15.30	11.30	11.30
Clearcreek.....	8.25	8.25	8.25	8.25	8.25	5.25
Greenfield.....	12.20	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.....	9.10	6.60	6.60	6.60	6.60	6.60
Richland.....	6.00	6.00	6.00	6.00	6.00	6.00
Rushcreek.....	15.20	15.20	13.20	13.95	13.95	11.95
Violet.....	9.80	9.80	10.05	10.05	10.05	9.80
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>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$5.40	\$2.40	\$2.40	\$2.40
1.90	1.90	2.00	2.40
2.20	2.20	2.20	2.20
0.00	0.00	0.00	0.00
1.90	1.90	1.90	1.90
4.90	4.90	5.80	5.80
2.30	2.90	2.90	2.90
3.40	3.40	3.40	3.40
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	9.30	8.30	8.30
2.91	2.93	2.94	2.94
2.10	2.10	2.10	2.10
4.70	4.70	4.70	4.70
8.00	8.00	8.00	12.60
6.70	6.70	6.70	6.70
2.10	2.10	2.10	2.10
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	5.25	5.80
8.20	8.20	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	4.70
5.10	5.10	4.60	4.60
6.00	6.00	6.00	6.00
10.95	11.95	9.20	9.20
7.20	7.20	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>
2001	\$403,878	\$255,356	63.23%
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%

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

COMPUTATION OF LEGAL DEBT MARGIN DECEMBER 31, 2001

Table 6

	(1) Total Debt Limit	(2) Total Unvoted Limit
Total assessed property value 2000 for 2001 collections.....	\$2,069,114,871	\$2,069,114,871
Debt limitation of assessed value.....	50,227,872	20,691,149
Total outstanding debt - December 31, 2001		
General obligation bonds payable.....	19,950,000	19,950,000
Notes payable.....	21,175,000	21,175,000
Special assessment bonds payable.....	1,158,000	1,158,000
EPA Refunding Loan.....	2,293,417	2,293,417
Total outstanding debt.....	<u>44,576,417</u>	<u>44,576,417</u>
Less:		
General obligation bonds payable from Enterprise Fund revenues.....	(10,365,000)	(10,365,000)
Notes payable from Enterprise Fund revenues.....	(9,280,000)	(9,280,000)
Notes payable from Airport.....	(1,200,000)	(1,200,000)
EPA Refunding Loan.....	(2,293,417)	(2,293,417)
Bonds payable from Child Support Enforcement rent.....	(395,000)	(395,000)
Bonds payable from Job and Family Services rent.....	(6,870,000)	(6,870,000)
Bonds payable related to the Jail.....	(2,145,000)	(2,145,000)
Bonds payable from special assessments.....	(1,158,000)	(1,158,000)
Amount available in the Debt Service Fund for general obligations.....	<u>(338,596)</u>	<u>(338,596)</u>
Total.....	<u>(34,045,013)</u>	<u>(34,045,013)</u>
Net debt applicable to debt limitation.....	<u>10,531,404</u>	<u>10,531,404</u>
Total Legal Debt Margin.....	<u>\$39,696,468</u>	<u>\$10,159,745</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
2001	127.40	\$ 2,069,114,871	\$ 2,320,000	\$ 338,596	\$ 1,981,404	0.096%	\$15.55
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

(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, 2001

Table 8

Jurisdiction	(1) Debt Outstanding	(2) Percentage Applicable to Fairfield County	Amount Applicable to Fairfield County
DIRECT DEBT			
Fairfield County.....	\$2,320,000	100.00%	\$ 2,320,000
Total Direct Debt.....	<u>2,320,000</u>		<u>2,320,000</u>
OVERLAPPING DEBT			
Entities Wholly Within the County			
City of Pickerington.....	11,060,000	100.00%	11,060,000
School Districts.....	9,095,000	100.00%	9,095,000
Villages.....	171,587	100.00%	171,587
Townships.....	240,000	100.00%	240,000
Total - Entities Wholly Within the County.....	<u>20,566,587</u>		<u>20,566,587</u>
Entities Not Wholly Within the County			
City of Columbus.....	1,326,902,239	0.82%	10,880,598
City of Reynoldsburg.....	12,087,660	1.74%	210,325
Village of Canal Winchester.....	5,748,890	5.78%	332,286
Village of Buckeye Lake.....	477,163	0.03%	143
Canal Winchester Local School District.....	32,148,223	23.44%	7,535,543
Berne Union Local School District.....	4,035,000	98.70%	3,982,545
Fairfield Union Local School District.....	1,249,000	98.01%	1,224,145
Northern Local School District.....	8,624,000	0.96%	82,790
Pickerington Local School District.....	123,004,228	97.76%	120,248,933
Reynoldsburg City School District.....	17,478,755	0.32%	55,932
Southwest Licking Local School District.....	23,290,000	6.35%	1,478,915
Teays Valley Local School District.....	23,225,286	4.71%	1,093,911
Eastland Joint Vocational School District.....	420,000	26.89%	112,938
Mid East Ohio Joint Vocational School.....	270,000	0.08%	216
Total - Entities Not Wholly Within the County.....	<u>1,578,960,444</u>		<u>147,239,220</u>
Total Overlapping Debt.....	<u>1,599,527,031</u>		<u>167,805,807</u>
Total - Direct and Overlapping Debt.....	<u>\$ 1,601,847,031</u>		<u>\$ 170,125,807</u>

(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		
2001	\$ 100,000	\$ 131,313	\$ 231,313	\$ 72,618,937	0.32%
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%

(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							
2001	\$ 2,433,948	\$ 1,042,236	\$ 1,391,712	\$ -	\$ -	\$ -	n/a
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
Sewer Fund							
2001	\$ 1,931,099	\$ 1,355,087	\$ 576,012	\$ -	\$ -	\$ -	n/a
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

(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)	Per Capita Income	Unemployment		
			Fairfield County	State of Ohio	United States
2001	127.40	\$ 30,445	3.00%	4.80%	5.80%
2000	122.76	29,101	2.30%	3.60%	4.50%
1999	126.72	27,816	3.00%	4.30%	4.10%
1998	124.00	27,260	3.00%	4.30%	4.50%
1997	121.46	25,415	3.20%	4.60%	4.90%
1996	119.18	23,709	3.60%	4.90%	5.40%
1995	114.74	22,130	3.70%	4.80%	5.60%
1994	106.11	20,681	4.80%	5.10%	6.20%
1993	109.30	19,361	5.70%	6.50%	6.80%
1992	104.90	18,149	6.00%	7.20%	7.40%

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

Population figures for 1992-1999 and 2001 are based upon U.S. Census estimates.

Sources: U.S. Census
Ohio Bureau of Employment Services
Lancaster-Fairfield Chamber of Commerce

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	
2001	\$ 48,576,650	\$ 9,100,370	\$ 57,677,020	\$ 329,912
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

Year	Real Property Values			
	Agricultural/ Residential	Commercial/ Industrial	Public Utility	Total
2001	\$ 1,540,112,430	\$ 289,474,220	\$ 262,880	\$ 1,829,849,530
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

(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	
2001	113	71	186	55	124	203	23	775
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

Source: Fairfield County Auditor's Office

Fairfield County, Ohio

PRINCIPAL TAXPAYERS DECEMBER 31, 2001

Table 14

Taxpayer	Type	Real Estate Assessed Valuation	Tangible Personal and Public Utility Property Assessed Valuation	Total Assessed Valuation	Percent of Total Assessed Valuation
Glimcher Holdings (Includes Glimcher Centers LTD)	Business	\$ 26,085,390	\$ 82,050	\$ 26,167,440	1.26%
Anchor Hocking Glass Corp	Business	5,781,940	17,359,260	23,141,200	1.12%
Ohio Power	Public Utility	293,240	10,498,050	10,791,290	0.52%
Ralston Food Inc	Business	2,522,780	6,855,190	9,377,970	0.45%
McDermott Inc dba - Diamond Power International	Business	2,035,990	5,201,710	7,237,700	0.35%
Meijer Inc	Business	3,872,470	2,634,110	6,506,580	0.31%
Cyril Scott	Business	1,022,910	4,253,660	5,276,570	0.26%
Ohio Bell Telephone	Public Utility	497,710	4,200,840	4,698,550	0.23%
Lowe's Home Centers Inc	Business	2,728,170	1,613,650	4,341,820	0.21%
Mount Carmel Health	Business	3,984,050	58,780	4,042,830	0.20%
Total		<u>\$ 48,824,650</u>	<u>\$ 52,757,300</u>	<u>\$ 101,581,950</u>	<u>4.91%</u>
Total Countywide Valuations		<u>\$ 1,829,849,530</u>	<u>\$ 239,265,341</u>	<u>\$ 2,069,114,871</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>2001 Census population estimate</i>	127,395 - ranked 21st of the 88 Ohio counties
<i>2000 Census population</i>	122,759
<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>	491,436 feet - 4,575 customer accounts
<i>Sewer lines</i>	613,593 feet - 5,314 customer accounts
<i>County roads</i>	352.77 miles
<i>Township roads</i>	564.89 miles
<i>State routes</i>	195.17 miles
<i>Number of licensed drivers</i>	88,054
<i>Number of County employees</i>	775
Health Care	
<i>Hospitals, outpatient medical centers</i>	Fairfield Medical Center, River View Surgery Center
<i>Hospital beds</i>	235
<i>Nursing homes</i>	10
<i>Nursing home beds</i>	879
Public Education	
<i>Public schools</i>	42
<i>Students</i>	16,021
<i>Average Number of Students Per Teacher</i>	19.2
<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, with 68 acres
<i>Hotels/motels</i>	13, with 822 rooms
<i>Bed & Breakfast Inns</i>	7
<i>Campgrounds</i>	4
<i>Radio stations</i>	3
<i>Newspapers - daily</i>	Lancaster Eagle Gazette - daily circulation of 17,000
<i>Newspapers - weekly</i>	2
Voting Statistics (2001 General Election)	
<i>Registered voters</i>	73,518
<i>Actual voters</i>	29,863
<i>Percentage of actual voters to registered voters</i>	40.62%

Sources: Lancaster-Fairfield Chamber of Commerce, County and City Data Book, Ohio Department of Public Safety, and various offices of the Fairfield County government.



STATE OF OHIO
OFFICE OF THE AUDITOR

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FINANCIAL CONDITION

FAIRFIELD COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 23, 2002