

**Mary Taylor, CPA**  
Auditor of State



**FINANCIAL CONDITION  
FAIRFIELD COUNTY**

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**FAIRFIELD COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch Program & Food Donation Program	56164	10.550/10.555	\$11,555
<b>Total U.S. Department of Agriculture</b>			<b>11,555</b>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>			
Economic Adjustment Assistance Program	N/A	11.307	513,957
<b>Total U.S. Department of Commerce</b>			<b>513,957</b>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant / State's Program	B-F-06-022-1	14.228	200,117
	B-F-07-022-1		58,131
	B-C-05-022-1		14,011
	31-6400066		75,000
Total Community Development Block Grant Program			347,259
HOME Investment Partnerships Program	B-C-05-022-2	14.239	16,150
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>363,409</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
Drug Court Discretionary Grant Program	N/A	16.585	236,401
Edward Byrne Memorial Justice Assistance Grant Program	N/A	16.738	13,416
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Justice & Delinquency Prevention_ Allocation to States Program	2007-JJ-MH1-0119	16.540	33,334
<i>Passed Through Ohio Office of Criminal Justice:</i>			
Crime Victim Assistance Program	2007-VAGEN-346T	16.575	59,234
	2008-VAGEN-346T		13,171
Total Crime Victim Assistance Program			72,405
Edward Byrne Memorial Justice Assistance Grant Program	2007-JG-A01-6286	16.738	76,590
<i>Passed Through City of Lancaster:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	2005-DJ-BX-1068	16.738	5,243
Total Edward Byrne Memorial Justice Assistance Grant Program			81,833
<b>Total U.S. Department of Justice</b>			<b>437,389</b>

(Continued)

FAIRFIELD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>			
<i>Passed Through Workforce Investment Act, Area 21 - Ross County Department of Job and Family Services:</i>			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program	7323	17.258	\$193,510
WIA Adult Program (Administration)	7323		1,154
Total WIA Adult			<u>194,664</u>
WIA Youth Activities Program	7323	17.259	246,846
WIA Youth Activities Program (Administration)	7323		1,180
Total WIA Youth			<u>248,026</u>
WIA Dislocated Workers Program	7323	17.260	292,535
WIA Dislocated Workers Program (Administration)	7323		1,935
Total WIA Dislocated Worker			<u>294,470</u>
Total Workforce Investment Act Cluster			<u>737,160</u>
<b>Total U.S. Department of Labor</b>			<b>737,160</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
Airport Improvement Program		20.106	22,820
Total Airport Improvement Program			<u>131,770</u>
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning & Construction Program	24270 20587 22625	20.205	378,160 34,916 192,425
Total Highway Planning & Construction Program			<u>605,501</u>
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training & Planning Grants Program	31-6400066	20.703	<u>6,374</u>
<b>Total U.S. Department Transportation</b>			<b>766,465</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Daymar Learning of Ohio:</i>			
Federal Work-Study Program	31-6400066	84.033	834
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education_Grants to States	56164	84.027	49,273
Special Education_Preschool Grants	56164	84.173	11,837
Total Special Education Cluster			<u>61,110</u>
State Grants for Innovative Programs	56164	84.298	<u>131</u>
<b>Total U.S. Department of Education</b>			<b>62,075</b>

(Continued)

FAIRFIELD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor/</u> <i>Pass Through Grantor (if applicable)</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
<i>Passed Through Action for Children:</i>			
Child Care and Development Block Grant Program	31-6400066	93.575	\$25,871
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities_ Grants to States Program	06-SOS-HHHS-23	93.617	536
<i>Passed Through Ohio Department of MR/DD:</i>			
Social Services Block Grant Program	31-6400066	93.667	83,665
State Children's Insurance Program (SCHIP)	2300012	93.767	1,677
Medical Assistance Program:	2300012	93.778	
Day Habilitation			936,565
Targeted Case Management (TCM)			395,793
Non-Medical Transportation			78,349
Waiver Administration			132,127
Total Medical Assistance Program			<u>1,542,834</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention & Treatment of Substance Abuse Program	31-6400066	93.959	575,991
Medical Assistance Program	31-6400066	93.778	714,628
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families Program	16-CS-08-02	93.556	35,466
	16-CS-09-03		<u>25,172</u>
Total Promoting Safe and Stable Families Program			60,638
Community-Based Child Abuse Prevention Grants Program	16-CS-08-03	93.590	2,040
Block Grants for Community Mental Health Services Program	MD-08-110	93.958	72,990
	125-GS-08-01		<u>7,500</u>
Total Block Grants for Community Mental Health Services Program			80,490
Social Services Block Grant Program	31-6400066	93.667	61,609
Medical Assistance Program	MC-16	93.778	<u>2,885,131</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>6,035,110</b>

(Continued)

FAIRFIELD COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Federal Grantor/ Pass Through Grantor (if applicable) Program Title</u>	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency:</i>			
Disaster Grants - Public Assistance Program	3286	97.036	\$64,892
	3286-EM-045-99045		1,790
	1805-DR-99045		1,875
	1805-DR-045-U70BL		<u>3,569</u>
Total Disaster Grants - Public Assistance Program			72,126
Emergency Management Performance Grants Program	2007-EM-E7-0024	97.042	845
	2007-EM-E7-0085		16,186
	2008-EM-E8-0002		<u>34,653</u>
Total Emergency Management Performance Grants Program			51,684
Homeland Security Grant Cluster	2006-GC-T6-0051	97.067	2,051
	2006-GE-T6-0051		3,908
	2007-GE-T7-0030		<u>103,209</u>
Total Homeland Security Grant Cluster			<u>109,168</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>232,978</u></b>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$9,160,098</u></u></b>

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



**FAIRFIELD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Federal Awards Expenditures Schedule (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 U.S. Department of Justice, 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.

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Sub-recipients</u>
Medical Assistance Program	93.778	\$1,916.300
Block Grants for Prevention & Treatment of Substance Abuse Program	93.959	575,991
Social Services Block Grant Program	93.667	61,609
Block Grant for Community Mental Health Services Program	93.958	80,490
Promoting Safe and Stable Families Program	93.556	60,638
Community-Based Child Abuse Prevention Grants Program	93.590	2,040
Drug Court Discretionary Grant	16.585	838

**NOTE C - REVOLVING LOAN PROGRAMS**

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

These loans are collateralized by mortgages on the business. At December 31, 2008, the gross amount of loans outstanding under this program was \$263,626 and the cash balance was \$70,091. There were no outstanding delinquencies. The following is a summary of the Fiscal Year 2008 loan activity:

Beginning Balance - January 1, 2008	\$266,891
New Loans Made During 2008	75,000
Loan Payments During 2008	<u>(78,265)</u>
Ending Balance - December 31, 2008	<u>\$263,626</u>

**FAIRFIELD COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Continued)**

**NOTE C - REVOLVING LOAN PROGRAMS (Continued)**

**Economic Development:** The County has established a revolving loan program to provide low-interest loans to small businesses to create jobs within the County. The U.S. Department of Commerce Economic Development Administration grants money for these loans to the County. Loans repaid, including interest, are used to make additional loans to new businesses. The loans are subject to certain compliance requirements imposed by the Department of Commerce. The Federal cash contribution of \$513,957 is included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2008, the gross amount of loans outstanding under this program was \$535,342 and the cash balance was \$156,683. There were no outstanding delinquencies. The following is a summary of the Fiscal Year 2008 loan activity:

Beginning Balance - January 1, 2008	\$689,419
New Loans Made During 2008	0
Loan Payments During 2008	<u>(154,077)</u>
Ending Balance - December 31, 2008	<u>\$535,342</u>

**NOTE D - CHILD NUTRITION**

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

**NOTE E - FOOD DONATION PROGRAM**

Program regulations do not require the County to maintain separate inventory records for purchased food and food received from the U.S. Department of Agriculture. This non-monetary assistance (expenditures) is reported in the Schedule at the fair value of the commodities received.

**NOTE F - MATCHING REQUIREMENTS**

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

**NOTE G - HOMELAND SECURITY CLUSTER**

The County reported the following federal programs for the Homeland Security Cluster on the Schedule. Several programs for Federal Fiscal Years 2006 and 2007 were incorporated into the Homeland Security Grant Program Cluster (CFDA #97.067) in accordance with the guidance from the U.S. Department of Homeland Security.

<u>CFDA Number</u>	<u>Program</u>	<u>Amount</u>
97.053	Citizen Corps	\$5,307
97.073	State Homeland Security Program	103,861
<b>97.067</b>	<b>Homeland Security Grant Cluster</b>	<b><u>\$109,168</u></b>



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County) as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 8, 2009. 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*, and, accordingly, this report does not extend to that component unit.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain internal control matters that we reported to the County's management in a separate letter dated June 8, 2009.

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### **Compliance and Other Matters**

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 8, 2009.

We intend this report solely for the information and use of the audit committee, Board of County Commissioners, management, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 8, 2009



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND ON THE FEDERAL AWARDS EXPENDITURES SCHEDULE

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

### Compliance

We have audited the compliance of Fairfield County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended December 31, 2008. In a separate letter to the County's management dated June 8, 2009, we reported a matter related to federal noncompliance not requiring inclusion in this report.

### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

#### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 8, 2009, wherein we noted the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit, was audited by other auditors, as described in our opinion on the County's financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 8, 2009

**FAIRFIELD COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2008**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Airport Improvement Program - CFDA #20.106  Medical Assistant Program - CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

**3. FINDING FOR FEDERAL AWARDS**

None





# FAIRFIELD COUNTY, OHIO

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## Comprehensive Annual Financial Report

For the Year Ended December 31, 2008

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Issued by Barbara Curtiss  
Fairfield County Auditor

Additional copies of this report may be obtained from:  
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Lancaster, Ohio 43130

Phone requests can be made at (740) 687-7021 or (740) 681-7225 (fax).

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

# FAIRFIELD COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2008



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, 2008*

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# Introductory Section



*Barbara Curtiss*

FAIRFIELD COUNTY AUDITOR

210 East Main Street  
Lancaster, Ohio 43130-3882

Voice (740) 687-7021  
Fax (740) 687-6781

## **CITIZENS OF FAIRFIELD COUNTY, OHIO**

We are pleased to issue the Comprehensive Annual Financial Report (CAFR) of Fairfield County, Ohio (the County) for the year ended December 31, 2008. This report is prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

The County Auditor's Office prepared this report, pursuant to Section 117-1-11, Ohio Administrative Code, which requires that an official report prepared on the GAAP basis be prepared annually within 150 days after the close of the year. The report includes the basic financial statements which provide an overview of the County's financial position and the results of financial operations.

County management assumes full responsibility for the completeness and reliability of the information contained in this report. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

### **Internal Controls**

County managers have established a comprehensive internal control framework designed to compile sufficient reliable information for preparation of the County financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Furthermore, as a recipient of federal and state financial assistance, the County must ensure that adequate internal controls are in place to ensure compliance with applicable laws and regulations that relate to these programs. These internal controls are subject to periodic evaluation by management.

### **Independent Audit**

In compliance with State statute, the basic financial statements have been audited by the Ohio Auditor of State's Office. The independent auditor concluded that the County's financial statements for the year ended December 31, 2008, are fairly presented in conformity with Generally Accepted Accounting Principles. The independent accountants' report is presented as the first component of the financial section of this report. In addition, the County coordinates the audit requirements for the "Single Audit" of all of its federal funds through the Auditor of State.

### **Management's Discussion and Analysis**

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

## **PROFILE OF THE GOVERNMENT**

Fairfield County was organized into a separate political entity in December of 1800. The County encompasses thirteen townships, fourteen villages, and two cities. According to population estimates, 142,223 people reside within the County's 506 square miles. The City of Lancaster, the County seat, has an estimated 36,375 residents.

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. Each Commissioner serves a term of four years.

In addition to the County Auditor, who serves as the Chief Fiscal Officer and the Tax Assessor, there are seven elected administrative officials, each of whom operates independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. All of these officials serve four-year terms. The following judges are elected on a countywide basis to oversee the County's judicial system: two Common Pleas Court Judges, a Probate/Juvenile Court Judge, and a Domestic Relations Court Judge. An organization chart of County government can be found on page 13.

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

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

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

## **ASSESSING ECONOMIC CONDITION**

### **Local Economy**

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

In 2008, Fairfield Medical Center and Mount Carmel Health Systems broke ground for a \$35 million, 70,000 square foot Diley Ridge Medical Park along Diley Road in Canal Winchester. The project's initial phase, which includes emergency services, diagnostic facilities and a medical office building, is expected to be completed in 2009 and open for patients in early 2010. The project's first phase is planned to create approximately 55 new positions within two years of completion. The project site is large enough to accommodate two additional phases with the possibility of an out-patient surgery center and a 100-bed hospital. Nationwide Children's Hospital is also considering a presence on the medical campus but will not be a partner in the project.

US Corrugated opened its new 314,000 square foot manufacturing facility on Campground Road in Lancaster in October 2008. The project is expected to create 100 new jobs over a three-year-period. WorkNet, a division of Fairfield County Job and Family Services, coordinated a highly successful job fair for the company where more than 1,200 applications were filed by residents of 10 counties.

A Canadian-based company, Phoenix EDT, entered the United State's market through acquisition of Electrotek, located in Berne Township, near Lancaster. Electrotek, and its new owner, Phoenix EDT, manufacture wiring harness and cable assemblies. The acquisition of Electrotek also provides Phoenix EDT with the opportunity to serve United States companies from its new Fairfield County manufacturing and distribution location.

## Fairfield County, Ohio

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Fairfield County's largest manufacturer – Anchor Hocking – enjoyed a strong 2008. During the calendar year, the company added 188 employment positions with total employment reported at 1,299 as of December 31. Part of the company's local growth is attributed to Anchor's acquisition of out-of-state glass companies, whose production were then transferred to Lancaster.

Retail development tends to follow the population. Since Fairfield County has been one of the fastest growing counties in Ohio since 2000, developers and retailers have announced major projects to meet the growing demands for goods and services.

Ety Pointe, located in the City of Lancaster, is Fairfield County's newest major retail development. Ety Pointe is anchored by a Wal-Mart Supercenter, Menard's Home Improvement Center, and Kohl's Department Store. Sonic Drive-In, Max and Erma's Restaurant, Huntington Bank and a number of other retailers are occupying outlot locations. Giant Eagle opened its doors in November 2008. The Meijer store in Canal Winchester on Diley Road opened its doors in 2008. The facility replaces an older Meijer facility on Brice Road in Franklin County. The Diley Road site also contains 13 outlots for additional development. As 2008 ended construction of the new Super Target at SR 256 and I-70 in Reynoldsburg neared completion. The store opened in 2009 with a strip center development under construction. The new Super Target replaces an older Target facility that was located on Brice Road in Franklin County.

Fairfield County is one of only eight counties in Ohio with an annual growth rate of more than 1 percent between 2000 and 2008. Fairfield County's growth rate of 1.8 percent is the fourth highest among Ohio's 88 counties. The county's population is estimated to stand at 142,223 as of July 1, 2008. Delaware County in Central Ohio leads the state in annual population growth with a 5.04 percent average.

At 5.7 percent, Fairfield County's 2008 unemployment rate was higher than the 5.0 percent rate in 2007. The County's rate is lower than the state and national averages, which totaled 6.5 percent and 5.8 percent respectively. Government, retail and manufacturing operations collectively employ nearly 50 percent of the County's workforce.

### **Major Initiatives**

Created in 2003, the Fairfield County Economic Development Department has worked to administer, design, and implement plans and programs to stimulate the economy. The Department's major areas of work include new business attraction, business retention and expansion and small business development. Two incentive programs managed by the department include the Ohio Enterprise Zone and Revolving Loan Fund programs. With the phase-out of tangible personal property tax in 2009, the Ohio Enterprise Zone Program is being used less and less by new and expanding companies. In 2008, no new Enterprise Zone applications were filed with the County. As of December 31, 2008, ten Enterprise Zone agreements were active representing more than \$76 million in investments. The projects have created 269 new employment positions and retained more than 1,400.

The Department also administers the Fairfield County Revolving Loan Fund. Established in 1992, the Fairfield County Revolving Loan Fund is designed to provide low-interest, fixed-rate financing to encourage job creation and job retention in Fairfield County. Two loans were approved in 2008 with one closed during the calendar year. The Revolving Loan Fund's participation leveraged an additional \$625,000 in private investment. Further, the project will create two new full-time positions and retain three others. Since the Revolving Loan Fund was established, more than \$3 million has been loaned to support more than 60 projects.

In 2008, the Fairfield 33 Development Alliance worked with Columbus-based GREENCREST to develop a brand, collateral materials, and a website. All of the marketing materials were completed and unveiled during a special stakeholders' event in December. In 2009, the Alliance plans to market the Fairfield 33 Corridor through a variety of efforts including attendance at national tradeshow, appointments with site selection consultants and other marketing initiatives. The Alliance is a public-private partnership created to encourage investment and job creation in the Fairfield 33 Corridor.

## Fairfield County, Ohio

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The Fairfield County Economic Development Department in 2008 coordinated efforts and secured funding for a comprehensive wage and benefits survey to be completed. The 2008 version was similar to the one conducted in 2007 with plans in place for the survey to be conducted on an annual basis. The report document is valuable to existing companies as they work to remain competitive in attracting and retaining quality employees. The report is also used by the Department and other local development professionals when working to attract new firms to Fairfield County.

Outside factors remain an influence on the financial outlook for Fairfield County. The Ohio Legislature continues to reduce funding to local governments, including the County. A return to prior state funding levels is not anticipated so the County will maintain its vigilance over expenditures and revenue trends.

With the continuation of increased sales tax revenues and property tax revenues, the County is cautiously optimistic about the future.

The County's health insurance partnership with the Franklin County Board of Commissioners' Cooperative, which began in March 2005, continues to stabilize long-term healthcare costs for all participating counties by pooling resources and improving efficiencies and economies of scale.

The County's state-of-the-art financial management information system continues to provide management with additional opportunities for effectively using County resources, eliminating redundancies, and enhancing customer service while increasing fiscal accountability and controls.

### **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, 2008, the County's cash resources were divided among the following types of deposits and investments: nonparticipating certificates of deposit, STAR Ohio, federal agency securities, treasury bills, and demand deposit accounts. Interest income as reported on the governmental fund financial statements totaled \$3,069,001 and was credited to various 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 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 Basic Financial Statements.

### **Risk Financing**

The County insures its risk through the County Risk Sharing Authority (CORSA) and with private insurance carriers, maintaining a variety of coverages for property, liability, and vehicle insurance. It also participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan, an insurance purchasing pool. See Note 11 of the Notes to the Basic Financial Statements for a more detailed description of the County's risk financing programs.

## **AWARDS AND ACKNOWLEDGMENTS**

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Fairfield County for its comprehensive annual financial report for the fiscal year ended December 31, 2007. This was the nineteenth consecutive year the County received this prestigious award.

## Fairfield County, Ohio

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

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

In addition, the County received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for the County's 2007 Citizens' Report, a condensed, more user-friendly financial report intended to provide highlights of the County's financial condition. This was the seventh consecutive year the County has received this prestigious award.

### **Acknowledgments**

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

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

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

Respectfully submitted,



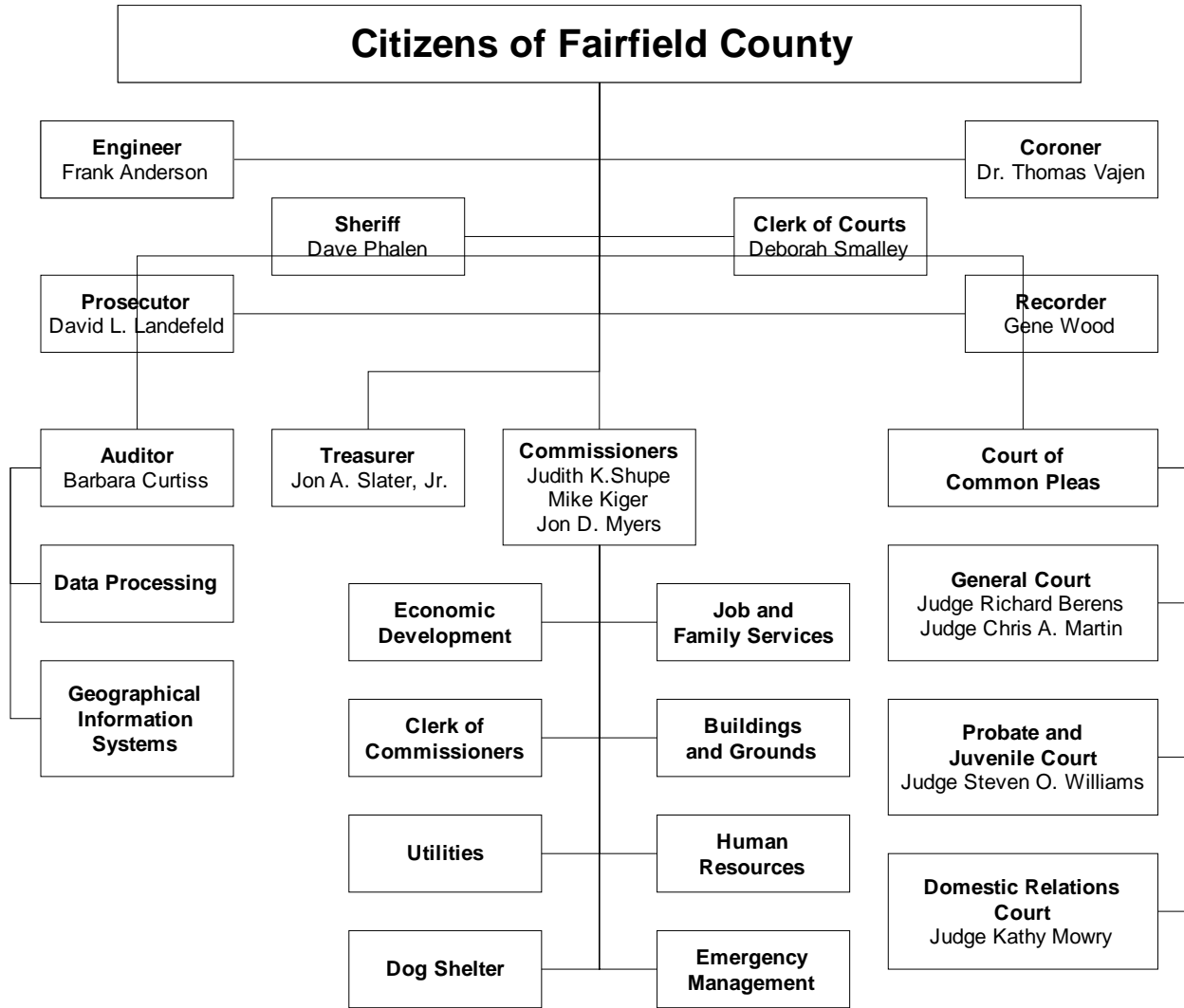
Barbara Curtiss  
Fairfield County Auditor



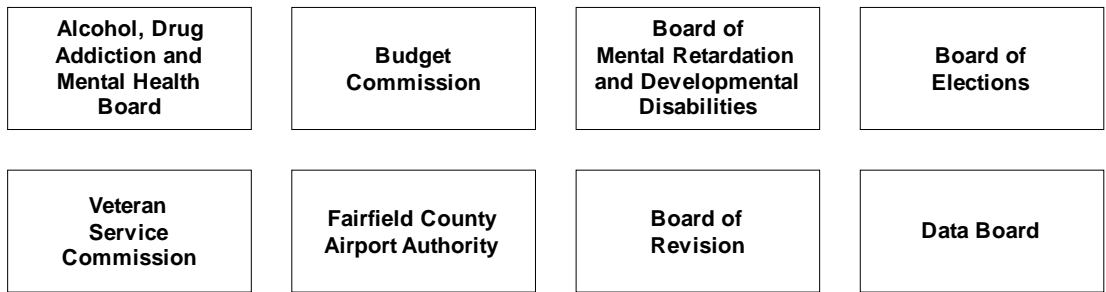
Judith K. Shupe  
President, Board of Commissioners

June 8, 2009

**COUNTY ORGANIZATION AND ELECTED OFFICIALS**  
December 31, 2008



**Ex Officio and Appointed Boards**



**PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**

December 31, 2008

Clerk of Commissioners.....	Scott Zody
Human Resources, Director .....	Aundrea Cordle
Department of Job and Family Services, Director .....	Michael Orlando
Buildings and Grounds, Superintendent.....	Joseph Spybey
Dog Shelter, Warden .....	Michael Miller
Emergency Management, Director .....	Jon Kochis
Board of Elections, Director .....	Deborah Henderly
Utilities, Sanitary Engineer.....	Tony Vogel
Alcohol, Drug Addiction, and Mental Health Board, Director .....	Orman Hall
Mental Retardation and Developmental Disabilities Board, Superintendent.....	John Pekar
Health Commissioner .....	Franklin Hirsch
Veteran Service Commission, Director.....	Eddie Mohler
Fairfield County Airport Authority, President.....	David Scheffler



# 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, 2007

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.



President

Executive Director

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# Financial Section

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Fairfield County  
210 East Main Street  
Lancaster, Ohio 43130

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fairfield Industries, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Fairfield Industries, Inc., on the report 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fairfield County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Community Services, Motor Vehicle, Mental Retardation, and Alcohol, Drug Addiction, and Mental Health Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 8, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506  
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and the statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

June 8, 2009

**Fairfield County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
(Unaudited)

---

**Introduction**

This section of Fairfield County's (the County) annual financial report presents management's discussion and analysis of the County's financial performance during the year ended December 31, 2008. The management's discussion and analysis section should be read in conjunction with the preceding letter of transmittal and the County's financial statements, which follow.

**Financial Highlights**

Key financial highlights for 2008 are as follows:

- The assets of Fairfield County exceeded its liabilities at the close of the year ended December 31, 2008, by \$257,903,598 (net assets). Of this amount, \$23,335,062 was the unrestricted net assets portion which represents the amount that can be used at the discretion of the County Commissioners.
- The County's total net assets decreased by 1.2 percent, or \$3,197,637 from the total net assets at the beginning of the year 2008.
- At the end of the current year, the County's governmental activities reported total net assets of \$217,466,234 a decrease of \$4,037,376 from the prior year. Of this amount, \$15,655,478 is unrestricted.
- At the end of the current year, unreserved fund balance for the General Fund was \$13,860,629, which represents a 5.6 percent decrease from the prior year, and represents 47.4 percent of total General Fund expenditures.
- Fairfield County's total long-term debt decreased by \$2,553,660 or 5.4 percent, during the current year.

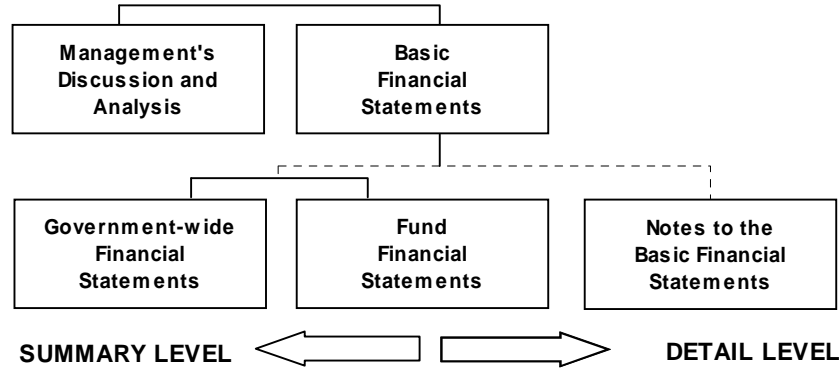
**Overview of the Financial Statements**

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

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

**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2008  
 (Unaudited)

**Figure 1**  
**Required Components of**  
**Fairfield County's Annual Financial Report**



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

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

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

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

<b>Figure 2</b>				
<b>Major Features of Fairfield County's Government-wide and Fund Financial Statements</b>				
	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire County government (except fiduciary funds) and the County's component units	The activities of the County that are not proprietary or fiduciary, such as public safety, public works, health, human services, and general government	Activities the County operates similar to private businesses, such as the sewer and water operations and the Self-Funded Health Insurance Fund	Instances in which the County is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Assets</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fund Net Assets</li> <li>• Statement of Revenues, Expenses, and Changes in Fund Net Assets</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Assets and Liabilities</li> </ul>



**Fairfield County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2008  
 (Unaudited)

**Figure 2 (continued)**  
**Major Features of the Fairfield County's Government-wide and Fund Financial Statements**

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

**Government-wide Financial Statements**

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

**Statement of Net Assets and the Statement of Activities**

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

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

The Statement of Net Assets and the Statement of Activities, which can be found on pages 34 through 37 of this report, are divided into three categories as follows.

*Governmental Activities* — Most of the County's basic services are reported under this category, such as general government, public safety, public works, health, human services, and all departments - with the exception of the sewer and water funds.

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

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

**Fund Financial Statements**

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

- General Fund
- Community Services Fund
- Motor Vehicle Fund
- Mental Retardation Fund
- Alcohol, Drug Addiction, and Mental Health Board Fund
- General Obligation Bond Retirement Fund

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

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

The County maintains a number of individual governmental funds. Information for the major funds, identified earlier, is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 38 through 50 of this report.

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*Proprietary Funds*—The County maintains two different types of proprietary funds. It uses enterprise funds to account for its sewer and water operations. In these operations, the County charges a fee to customers, based upon the amount of usage, to recover the costs of the services provided, and to cover the capital expenses associated with the related facilities. The County uses an internal service fund to account for its Self-Funded Health Insurance Fund. Because the services of this fund predominately benefit governmental rather than business-type operations, it has been included with governmental activities in the government-wide financial statements. On March 1, 2005, the County began to purchase health, dental, and vision insurances through the Franklin County Cooperative which is not considered limited risk health insurance. The County has paid all known run-off claims to date from the limited risk insurance program. In 2008, the remaining balance in the fund was used toward 2008 health insurance premiums and then the fund was closed. The proprietary fund financial statements can be found on pages 51 through 55 of this report.

*Fiduciary Funds*— The County accounts for resources held for the benefit of parties outside the government as fiduciary funds. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County uses accrual accounting for fiduciary funds, much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 56 of this report.

*Notes to the Basic Financial Statements*— The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Basic Financial Statements can be found on pages 57 through 104 of this report.

**Government-wide Financial Analysis**

During 2008, as shown in the table below, the combined net assets of the County's primary government decreased \$3.2 million or 1.2 percent. Net assets reported for governmental activities decreased \$4.0 million or 1.8 percent and business-type activities increased \$839.7 thousand or 2.1 percent.

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

**Primary Government  
Statement of Net Assets  
As of December 31, 2008, with comparatives as of December 31, 2007**

	Governmental Activities		Business-Type Activities		Totals	
	2008	2007	2008	2007	2008	2007
<b>Assets:</b>						
Current and other noncurrent assets .....	\$ 91,153,281	\$ 93,844,137	\$ 9,236,220	\$ 9,319,125	\$100,389,501	\$ 103,163,262
Capital assets .....	181,026,985	183,770,825	55,431,600	56,244,080	236,458,585	240,014,905
Total assets .....	<u>272,180,266</u>	<u>277,614,962</u>	<u>64,667,820</u>	<u>65,563,205</u>	<u>336,848,086</u>	<u>343,178,167</u>
<b>Liabilities:</b>						
Current and other liabilities .....	28,891,224	29,345,852	612,767	958,763	29,503,991	30,304,615
Noncurrent liabilities .....	25,822,808	26,765,500	23,617,689	25,006,817	49,440,497	51,772,317
Total liabilities .....	<u>54,714,032</u>	<u>56,111,352</u>	<u>24,230,456</u>	<u>25,965,580</u>	<u>78,944,488</u>	<u>82,076,932</u>
<b>Net Assets:</b>						
Invested in capital assets, net of related debt .....	163,111,804	165,113,516	32,757,780	31,899,484	195,869,584	197,013,000
Restricted .....	38,698,952	38,433,887	-	-	38,698,952	38,433,887
Unrestricted .....	15,655,478	17,956,207	7,679,584	7,698,141	23,335,062	25,654,348
Total net assets .....	<u>\$ 217,466,234</u>	<u>\$ 221,503,610</u>	<u>\$ 40,437,364</u>	<u>\$ 39,597,625</u>	<u>\$257,903,598</u>	<u>\$ 261,101,235</u>

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At December 31, 2008, the primary government's investment in capital assets, net of depreciation, (i.e. land, buildings, improvements other than buildings, machinery and equipment, furniture and fixtures, infrastructures, vehicles, and construction in progress), less related outstanding debt, was approximately \$195.9 million. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the reader should be aware that the resources needed to repay this debt must be provided from other sources. The capital assets themselves cannot be used to liquidate these liabilities.

Decreases in current assets for governmental activities are due primarily to decreases in cash and cash equivalents, accrued interest receivable, intergovernmental receivable, loans receivable, and special assessments receivable. The decrease in cash and cash equivalents can be attributed mainly to the decreases in permissive real property transfer taxes and interest earnings. The decreases to accrued interest receivable, intergovernmental receivable, and special assessments receivable, are primarily due to lower interest rates on investments, decrease funding from federal and state grant sources, and property tax payers paying down their outstanding special assessments, respectively. The decrease in business type activities current assets is primarily due to a decrease in intergovernmental receivables which was offset by an increase in cash and cash equivalents.

The decrease in governmental type capital assets is due mainly to increase in accumulated depreciation and disposals of buildings, equipment, infrastructure, and vehicles. The decrease in business type activities capital assets is due mainly to the increase in accumulated depreciation.

Decreases in liabilities for governmental activities are due primarily to the decreases intergovernmental payable, accounts payable, contracts payable, and outstanding debt which were offset by increases in accrued wages and benefits payable, external party payable, deferred revenue, and claims payable. Decreases in liabilities for business type activities are due primarily to the decrease in outstanding debt.

Restricted net assets were approximately \$38.7 million, resulting in a \$23.3 million unrestricted net assets balance. Net assets are restricted when constraints on their use are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments. Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

The table on the following page shows the condensed financial information derived from the Statement of Activities for the year ended December 31, 2008, and a comparative analysis with the year ended December 31, 2007.

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**Primary Government  
Statement of Activities**  
**For the year ended December 31, 2008, with comparatives for the year ended December 31, 2007**

	Governmental Activities		Business-type Activities		Total Primary Government	
	2008	2007	2008	2007	2008	2007
<b>Revenues:</b>						
Program revenues:						
Charges for services .....	\$ 15,950,554	\$ 15,817,937	\$ 5,536,287	\$ 5,371,915	\$ 21,486,841	\$ 21,189,852
Operating grants, contributions, and interest .....	39,471,114	39,521,514	-	-	39,471,114	39,521,514
Capital grants, contributions, and interest .....	770,746	1,872,736	1,369,749	654,744	2,140,495	2,527,480
Total program revenue .....	<u>56,192,414</u>	<u>57,212,187</u>	<u>6,906,036</u>	<u>6,026,659</u>	<u>63,098,450</u>	<u>63,238,846</u>
General revenues:						
Property taxes .....	19,224,281	18,948,857	-	-	19,224,281	18,948,857
Permissive real property transfer taxes .....	1,289,127	1,691,770	-	-	1,289,127	1,691,770
Lodging taxes .....	172,529	163,708	-	-	172,529	163,708
Sales taxes .....	11,682,312	11,444,458	-	-	11,682,312	11,444,458
Intergovernmental .....	3,696,906	3,663,927	-	-	3,696,906	3,663,927
Unrestricted interest earnings .....	2,748,397	3,772,460	143,701	193,689	2,892,098	3,966,149
Gain on sale of capital assets .....	-	-	-	4,000	-	4,000
Other .....	854,058	702,437	17,381	14,276	871,439	716,713
Total general revenues .....	<u>39,667,610</u>	<u>40,387,617</u>	<u>161,082</u>	<u>211,965</u>	<u>39,828,692</u>	<u>40,599,582</u>
<b>Total Revenues .....</b>	<b><u>95,860,024</u></b>	<b><u>97,599,804</u></b>	<b><u>7,067,118</u></b>	<b><u>6,238,624</u></b>	<b><u>102,927,142</u></b>	<b><u>103,838,428</u></b>
<b>Expenses:</b>						
General government:						
Legislative and executive .....	11,923,640	11,025,250	-	-	11,923,640	11,025,250
Intergovernmental .....	1,863,467	1,663,570	-	-	1,863,467	1,663,570
Judicial .....	5,538,194	5,231,509	-	-	5,538,194	5,231,509
Public safety .....	15,425,818	13,779,703	-	-	15,425,818	13,779,703
Intergovernmental .....	116,172	76,173	-	-	116,172	76,173
Public works .....	11,328,723	11,069,718	-	-	11,328,723	11,069,718
Health .....	24,730,141	22,645,962	-	-	24,730,141	22,645,962
Human services .....	27,517,647	26,104,959	-	-	27,517,647	26,104,959
Urban redevelopment and housing .....	102,906	309,404	-	-	102,906	309,404
Intergovernmental .....	111,049	360,171	-	-	111,049	360,171
Transportation .....	219,451	271,899	-	-	219,451	271,899
Interest and fiscal charges .....	1,020,192	1,102,165	-	-	1,020,192	1,102,165
Sewer system .....	-	-	3,424,048	3,591,749	3,424,048	3,591,749
Water system .....	-	-	2,803,331	2,838,938	2,803,331	2,838,938
<b>Total Expenses .....</b>	<b><u>99,897,400</u></b>	<b><u>93,640,483</u></b>	<b><u>6,227,379</u></b>	<b><u>6,430,687</u></b>	<b><u>106,124,779</u></b>	<b><u>100,071,170</u></b>
Increase (Decrease).....	(4,037,376)	3,959,321	839,739	(192,063)	(3,197,637)	3,767,258
Net assets - beginning of year.....	221,503,610	217,544,289	39,597,625	39,789,688	261,101,235	257,333,977
Net assets - end of year.....	<u>\$ 217,466,234</u>	<u>\$ 221,503,610</u>	<u>\$ 40,437,364</u>	<u>\$ 39,597,625</u>	<u>\$ 257,903,598</u>	<u>\$ 261,101,235</u>

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**Governmental Activities**

Grants, contributions, and restricted interest accounted for 42.0 percent of total governmental revenues, with taxes providing 33.8 percent of total governmental revenues. These revenue sources comprise the two largest components of County revenues. Grants, contributions, and restricted interest revenues in 2008 were \$40,241,860. The large decrease in capital grants, contributions, and interest is due mainly to the County receiving state and federal grants for the construction of road and bridges in the amount of \$1,494,345 in 2007 and only \$449,917 in 2008. Property, permissive real property transfer, and lodging taxes revenues were \$20,685,937 (21.6 percent of total governmental revenues) while sales taxes were \$11,682,312 (12.2 percent of total governmental revenues). Taxes, grants, contributions, and restricted interest combined together, provided 75.8 percent of the County's total governmental revenues. Property taxes increased slightly due to retail development at the Ety Pointe Center. Permissive real property transfer taxes decreased due to the reduction in the number of real property and manufactured home conveyances. The increase in sales taxes is mainly attributed to the addition of businesses within the County in 2008.

The County received \$15,950,554 or 16.6 percent of total governmental revenues, in charges for services. These direct charges to citizens include real estate transfer fees, property tax collection fees, judicial fines and forfeitures, and licenses and permits.

Human services activities utilized \$27,517,647 or 27.5 percent of total expenses. The County's health services activities accounted for \$24,730,141 or 24.8 percent, of total expenses. These two areas had the first and third largest increase in expenses due to the rising costs of health and human services programs and the increases in program participation by County residents.

The following table presents the total expenses and net cost of each of the County's governmental program activities. The net cost (total program activity expenses less revenues generated by the program) represents the financial burden that was placed on the County's taxpayers by each of these program activities. Costs not covered by program revenues are essentially funded with the County's general revenues, which are primarily composed of taxes, intergovernmental revenues, and unrestricted interest earnings. The net cost to the governmental activities was \$43,704,986.

**Program Expenses and Net Costs of Governmental Activities, by Program**  
**For the Year Ended December 31, 2008**

Program Activity	Program Activity Expenses	Net Cost (Gain) of Program Activity	Net Cost (Gain) as Percentage of Total Expenses	
			Program Activity	All Program Activities
General government:				
Legislative and executive .....	\$ 11,923,640	\$ 6,682,316	56.04%	6.70%
Intergovernmental .....	1,863,467	1,863,467	100.00%	1.87%
Judicial .....	5,538,194	2,196,729	39.67%	2.20%
Public safety .....	15,425,818	11,562,081	74.95%	11.57%
Intergovernmental .....	116,172	34,240	29.47%	0.03%
Public works .....	11,328,723	3,219,076	28.42%	3.22%
Health .....	24,730,141	10,310,864	41.69%	10.32%
Human services .....	27,517,647	7,171,585	26.06%	7.18%
Urban redevelopment and housing .....	102,906	(649,334)	(631.00%)	(0.65%)
Intergovernmental .....	111,049	94,025	84.67%	0.09%
Transportation .....	219,451	199,745	91.02%	0.20%
Interest and fiscal charges .....	1,020,192	1,020,192	100.00%	1.02%
Total expenses .....	<u>\$ 99,897,400</u>	<u>\$ 43,704,986</u>		<u>43.75%</u>

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**Business-type Activities**

Net assets for business-type activities increased by \$839,739 or 2.1 percent, in 2008. The major revenue source was charges for services in the amount of \$5,536,287.

**Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental Funds* — The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in accessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

**General Fund**

The General Fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$13,860,629 while total fund balance was \$15,704,913. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance, to total fund expenditures. Unreserved fund balance represents 47.4 percent to total General Fund expenditures, while total fund balance represents 53.7 percent of General Fund expenditures.

The fund balance of the County's General Fund decreased by \$1.0 million during the current fiscal year compared to a \$1.5 million increase in the prior year. Key factors in this decrease in fund balance are as follows:

- Total General Fund revenue remained fairly constant from prior year only decreasing by \$216,989 while General Fund expenditures increased approximately \$2.3 million. The largest increases in expenditures were in legislative and executive and public safety programs.
- Other financing sources (uses) also remained fairly constant from prior year increasing only \$48,790 due mainly to no significant changes in transfer activity.

**Other Major Governmental Funds**

The Community Services Fund has a deficit fund balance of (\$2.3) million. The deficit is mainly attributed to a decrease in state and federal funding sources which is offset by an increase in charges for services revenue and increased human services expenditures. The net change in fund balance for 2008 was a decrease of \$1,329,967.

The fund balance of the Motor Vehicle Fund at December 31, 2008 is \$5.6 million, a decrease of \$309,640 from the prior year. The decrease in fund balance is due to the net effect of expenditures exceeding revenues, an increase in other financing sources (uses), and reliance on carryover fund balance from the prior year. The net increase of expenditures exceeding revenues is primarily due to a large increase in public works expenditures and a slight decrease in revenues. The increase in other financing sources (uses) was due to an increase in transfers in for the County's allocation to the Engineer's department and an increase in the sale of capital assets.

The fund balance of the Mental Retardation Fund at year end is \$8.5 million, an increase of \$604,246 or 7.7 percent, from the previous year. The increase in fund balance was primarily due to revenues were greater than expenditures. The largest increases in revenue were in intergovernmental. In 2008, grants due from the state that had not been collected within the available period resulted in deferred revenue of \$926,758. This increase in revenues was offset with an increase in expenditures of \$870,158.

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The fund balance of the Alcohol, Drug Addiction, and Mental Health Board Fund at December 31, 2008, is approximately \$2.2 million, which is an increase of \$555,696 from 2007. The increase in fund balance was due mainly to an increase in intergovernmental revenues of \$1,987,595, decrease in charges for services of \$44,665, decrease in property taxes of \$32,408, and an increase in expenditures of \$787,048. In 2008, grants due from the state had not been collected within the available period, which resulted in deferred revenue at year-end of \$1.5 million.

The General Obligation Bond Retirement Fund has a fund balance of approximately \$453,000 at December 31, 2008. This fund received approximately \$1.9 million in refunding bonds issued, \$1.0 million in current refunding of bond anticipation note, and \$936 thousand in transfers in, while making approximately \$3.0 million in debt service payments and \$1.9 million payment of refunded bond to escrow agent.

### **Proprietary Funds**

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

The County's major proprietary funds, the Sewer Fund and the Water Fund, both had increases in net assets; the Sewer Fund's net assets increased by \$545,967 and the Water Fund's net assets increased \$293,772. These increases can be primarily attributed to the increases in operating revenues, capital contributions, decreases in interest and fiscal charges, and decreased operating expenses in Sewer Fund and increased operating expenses in the Water Fund.

### **General Fund Budgetary Highlights**

The County made several revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a decrease from the original budget of 0.75 percent or \$247,723. The majority of the decrease in appropriations were for the following functions: general government judicial by \$118,545 primarily for contractual services in Court of Appeals, Juvenile Court, Clerk of Courts, and Municipal Court-Judicial; health by \$174,188 primarily for contractual services in Crippled Children; other expenditures by \$680,358 primarily for increases in the Commissioners shared costs; and Miscellaneous expenditures related to contractual services. The majority of the increase in appropriations were for the following functions: general government legislative and executive by \$503,352 primarily in Prosecuting Attorney for personal services and decrease in fringe benefits; Data Processing for personal services, fringe benefits, materials and supplies, capital outlay and decrease in contractual services; Board of Elections for personal services, fringe benefits materials and supplies, contractual services, and decrease in capital outlay; Maintenance for capital outlay and decreases in personal services, fringe benefits, materials and supplies, contractual services; Human Resources for fringe benefits, contractual services; and in Levy and Assessment for contractual services. Actual expenditures were less than the final budgeted expenditures by \$1.5 million primarily due to general government legislative and executive of \$527,923, public safety of \$376,493, and general government judicial of \$300,843.

The County's budgeted revenue increased 4.8 percent primarily due to increases in property taxes of \$600,000, permissive real property transfer taxes of \$374,900, intergovernmental revenue of \$481,000, licenses and permits of \$38,949, and a decrease in interest of \$128,657. Actual revenue exceeded the final budget by \$3.2 million primarily due to sales taxes, property taxes, and permissive real property transfer taxes of \$1,188,055, \$524,450, and \$493,111 respectively.

Based on these factors, the economic condition of the General Fund, based on actual cash basis results at December 31, 2008, reflects a fund balance that is \$6.6 million better than initially projected in the original budget.



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**Capital Assets and Debt Administration**

**Capital Assets**

As of December 31, 2008, and December 31, 2007, the County had invested \$236.5 million and \$240.0 million, net of accumulated depreciation of \$107.5 million and \$99.5 million, respectively, in a broad range of capital assets, as follows:

**Capital Assets, Net of Depreciation**  
**As of December 31, 2008, with comparatives as of December 31, 2007**

	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Land .....	\$ 4,433,878	\$ 4,623,278	\$ 2,237,414	\$ 2,237,414	\$ 6,671,292	\$ 6,860,692
Buildings .....	26,008,829	25,115,759	13,463,924	14,032,994	39,472,753	39,148,753
Improvements other than buildings .....	3,104,048	3,071,308	-	-	3,104,048	3,071,308
Equipment .....	3,123,195	3,731,277	154,448	142,689	3,277,643	3,873,966
Furniture and fixtures .....	368,323	430,475	-	-	368,323	430,475
Infrastructure .....	141,764,759	143,478,601	38,792,458	39,012,951	180,557,217	182,491,552
Vehicles .....	1,355,511	1,420,370	111,524	146,200	1,467,035	1,566,570
Construction in progress .....	868,442	1,899,757	671,832	671,832	1,540,274	2,571,589
Total capital assets, net .....	<u>\$ 181,026,985</u>	<u>\$ 183,770,825</u>	<u>\$ 55,431,600</u>	<u>\$ 56,244,080</u>	<u>\$ 236,458,585</u>	<u>\$ 240,014,905</u>

For additional information on capital assets, see Note 10 to the basic financial statements.

The total decrease in the County's capital assets, net of accumulated depreciation, for the current year were \$3.6 million or 1.5 percent (a 1.5 percent decrease for governmental activities and a 1.4 percent decrease for business-type activities). As further detailed in Note 16 of the notes to the basic financial statements, the County had \$896.1 thousand in construction commitments.

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

As of December 31, 2008, and December 31, 2007, the County had total debt of approximately \$45.1 million and approximately \$47.6 million, respectively, as follows:

**Bonds, Long-Term Notes, Loans, and Capital Leases Payable**  
**As of December 31, 2008, with comparatives for December 31, 2007**

	Governmental Activities		Business-type Activities		Totals	
	2008	2007	2008	2007	2008	2007
Bond anticipation notes.....	\$ 1,390,000	\$ 1,000,000	\$ -	\$ -	\$ 1,390,000	\$ 1,000,000
General obligation bonds...	17,684,709	18,711,171	22,275,103	23,454,119	39,959,812	42,165,290
Special assessment bonds.....	2,076,574	2,355,110	-	-	2,076,574	2,355,110
Long-term loans.....	-	52,220	1,138,119	1,335,473	1,138,119	1,387,693
Capital leases.....	491,575	693,950	17,566	25,263	509,141	719,213
	<u>\$ 21,642,858</u>	<u>\$ 22,812,451</u>	<u>\$ 23,430,788</u>	<u>\$ 24,814,855</u>	<u>\$ 45,073,646</u>	<u>\$ 47,627,306</u>

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

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During 2008, the County issued \$1,390,000 and paid off \$1,000,000 in long-term bond anticipation notes, issued \$8,015,174 in general obligation refunding bonds, defeased \$7,985,000 in general obligation bonds, paid down general obligation bonds by \$2,235,652, issued no new special assessment bonds and paid off \$278,536, and incurred no new long-term loans while reducing those balances by \$249,574. Capital lease balances decreased \$210,072. The total decrease in the County's debt obligations for the current year was 5.4 percent (a 5.1 percent decrease for governmental activities and a 5.6 percent decrease for business-type activities).

**Limitations on Debt**

State statutes limit the amount of total debt according to this formula: 3.0 percent of the first \$100 million of total assessed valuation; plus 1.5 percent of such valuation in excess of \$100 million and not in excess of \$300 million; plus 2.5 percent of such valuation in excess of \$300 million. By this calculation, the current total legal debt margin of Fairfield County is approximately \$67.6 million.

The County's total unvoted legal debt margin at December 31, 2008, is approximately \$20.5 million.

**Requests for Information**

This financial report is designed to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report, please contact the Fairfield County Auditor's Office by calling (740) 687-7020 or by writing the County Auditor at 210 E. Main Street, Lancaster, Ohio 43130. An electronic version of this report is available on the County's website at <http://www.co.fairfield.oh.us/auditor/index.htm>

# Basic Financial Statements

# Fairfield County, Ohio

## STATEMENT OF NET ASSETS

December 31, 2008 - Primary Government

June 30, 2008 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 48,487,518	\$ 7,265,390	\$ 55,752,908	\$ 53,031
Cash and cash equivalents in segregated accounts .....	86,067	530,206	616,273	-
Segregated investments.....	-	-	-	244,333
Sales taxes receivable .....	1,791,298	-	1,791,298	-
Internal balances.....	(12,592)	12,592	-	-
Materials and supplies inventory .....	541,633	14,537	556,170	2,494
Permissive motor vehicle license tax receivable .....	86,532	-	86,532	-
Accrued interest receivable .....	247,958	4,383	252,341	-
Intergovernmental receivable .....	13,069,121	36,112	13,105,233	-
Prepaid items .....	212,025	9,411	221,436	1,822
Accounts receivable .....	510,805	933,457	1,444,262	91,627
External party receivable .....	165,059	-	165,059	-
Lodging taxes receivable .....	36,283	-	36,283	-
Property taxes receivable .....	20,283,369	-	20,283,369	-
Loans receivable .....	798,968	-	798,968	-
Special assessments receivable .....	2,129,197	45,262	2,174,459	-
Deferred charges .....	278,156	384,870	663,026	-
Investment in joint venture .....	2,441,884	-	2,441,884	-
Capital assets not being depreciated .....	5,302,320	2,909,246	8,211,566	-
Capital assets being depreciated (net of accumulated depreciation) .....	175,724,665	52,522,354	228,247,019	102,496
Total assets .....	\$ 272,180,266	\$ 64,667,820	\$ 336,848,086	\$ 495,803

(continued)

# Fairfield County, Ohio

## STATEMENT OF NET ASSETS

(Continued)

December 31, 2008 - Primary Government

June 30, 2008 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>LIABILITIES</b>				
Accrued wages and benefits payable .....	\$ 2,060,884	\$ 64,383	\$ 2,125,267	\$ 28,790
Matured compensated absences payable.....	10,693	-	10,693	-
Matured capital leases payable.....	38,447	174	38,621	-
Matured interest payable.....	969	36	1,005	-
Intergovernmental payable.....	1,737,761	44,398	1,782,159	-
Accounts payable.....	3,148,216	232,928	3,381,144	6,647
External party payable.....	127,182	-	127,182	-
Contracts payable.....	563,308	6,058	569,366	-
Retainage payable.....	120,692	-	120,692	-
Accrued interest payable.....	125,340	80,386	205,726	-
Deferred revenue.....	20,700,944	-	20,700,944	-
Notes payable.....	85,000	-	85,000	-
Claims payable.....	171,788	-	171,788	-
Customer deposits payable.....	-	184,404	184,404	-
Long-term liabilities:				
Due within one year .....	3,181,138	1,386,487	4,567,625	-
Due within more than one year .....	22,641,670	22,231,202	44,872,872	-
Total liabilities .....	54,714,032	24,230,456	78,944,488	35,437
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt .....	163,111,804	32,757,780	195,869,584	102,496
Restricted for:				
Capital projects.....	827,240	-	827,240	-
Debt service.....	103,871	-	103,871	-
Other purposes.....	6,383,941	-	6,383,941	969
Real estate assessment.....	2,623,522	-	2,623,522	-
Road and bridge projects.....	6,977,651	-	6,977,651	-
Ditch maintenance.....	1,398,556	-	1,398,556	-
Mental retardation.....	9,767,977	-	9,767,977	-
Mental health.....	3,774,501	-	3,774,501	-
Children services.....	911,188	-	911,188	-
Title administration.....	878,476	-	878,476	-
Child support enforcement.....	496,263	-	496,263	-
Crossroads center.....	983,685	-	983,685	-
Bridges and culverts.....	993,228	-	993,228	-
Older adult services.....	1,042,738	-	1,042,738	-
Youth services.....	832,156	-	832,156	-
Juvenile recovery.....	703,959	-	703,959	-
Unrestricted.....	15,655,478	7,679,584	23,335,062	356,901
Total net assets .....	\$ 217,466,234	\$ 40,437,364	\$ 257,903,598	\$ 460,366

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

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008 - Primary Government

For the Year Ended June 30, 2008 - Fairfield Industries, Incorporated

	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest	
<b>Primary Government:</b>					
Governmental activities:					
General government:					
Legislative and executive .....	\$ 11,923,640	\$ 5,217,348	\$ 18,477	\$ 5,499	\$ (6,682,316)
Intergovernmental .....	1,863,467	-	-	-	(1,863,467)
Judicial .....	5,538,194	1,997,878	1,343,587	-	(2,196,729)
Public safety .....	15,425,818	2,376,232	1,477,505	10,000	(11,562,081)
Intergovernmental .....	116,172	-	81,932	-	(34,240)
Public works .....	11,328,723	1,458,693	5,895,707	755,247	(3,219,076)
Health .....	24,730,141	1,168,662	13,250,615	-	(10,310,864)
Human services .....	27,517,647	3,709,786	16,636,276	-	(7,171,585)
Urban redevelopment and housing .....	102,906	2,249	749,991	-	649,334
Intergovernmental .....	111,049	-	17,024	-	(94,025)
Transportation .....	219,451	19,706	-	-	(199,745)
Interest and fiscal charges .....	1,020,192	-	-	-	(1,020,192)
Total governmental activities .....	<u>99,897,400</u>	<u>15,950,554</u>	<u>39,471,114</u>	<u>770,746</u>	<u>(43,704,986)</u>
Business-type activities:					
Sewer .....	3,424,048	3,142,127	-	726,159	444,238
Water .....	2,803,331	2,394,160	-	643,590	234,419
Total business-type activities .....	<u>6,227,379</u>	<u>5,536,287</u>	<u>-</u>	<u>1,369,749</u>	<u>678,657</u>
Total Primary Government.....	<u>\$ 106,124,779</u>	<u>\$ 21,486,841</u>	<u>\$ 39,471,114</u>	<u>\$ 2,140,495</u>	<u>\$ (43,026,329)</u>
<b>Component Unit:</b>					
Fairfield Industries, Incorporated.....	\$ 1,064,131	\$ 699,766	\$ 8,622	\$ -	\$ (355,743)
Total Component Unit.....	<u>\$ 1,064,131</u>	<u>\$ 699,766</u>	<u>\$ 8,622</u>	<u>\$ -</u>	<u>\$ (355,743)</u>

(continued)

# Fairfield County, Ohio

## STATEMENT OF ACTIVITIES

(Continued)

For the Year Ended December 31, 2008 - Primary Government

For the Year Ended June 30, 2008 - Fairfield Industries, Incorporated

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Fairfield Industries, Incorporated
<b>Changes in Net Assets:</b>				
Net (expense) revenue .....	\$ (43,704,986)	\$ 678,657	\$ (43,026,329)	\$ (355,743)
General revenues:				
Property taxes levied for:				
General purposes .....	\$ 7,416,439	\$ -	\$ 7,416,439	\$ -
Public works .....	1,202,570	-	1,202,570	-
Health .....	9,405,308	-	9,405,308	-
Human services .....	1,199,964	-	1,199,964	-
Permissive real property transfer taxes levied for general purposes .....	1,289,127	-	1,289,127	-
Lodging tax levied for public works .....	172,529	-	172,529	-
Sales taxes levied for general purposes .....	11,682,312	-	11,682,312	-
Grants and entitlements not restricted to specific programs.....	3,696,906	-	3,696,906	-
Unrestricted interest .....	2,748,397	143,701	2,892,098	-
In-kind contributions .....	-	-	-	335,316
Other .....	854,058	17,381	871,439	-
Total general revenues.....	39,667,610	161,082	39,828,692	335,316
Increase (decrease) in net assets.....	(4,037,376)	839,739	(3,197,637)	(20,427)
Net assets - beginning of year.....	221,503,610	39,597,625	261,101,235	480,793
Net assets - end of year.....	\$ 217,466,234	\$ 40,437,364	\$ 257,903,598	\$ 460,366

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

# Fairfield County, Ohio

## BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2008

	General Fund	Community Services Fund	Motor Vehicle Fund
<b>ASSETS</b>			
Cash and cash equivalents.....	\$ 14,709,957	\$ 498,545	\$ 4,723,043
Cash and cash equivalents in segregated accounts.....	80,093	-	-
Restricted assets:			
Cash and cash equivalents.....	310,097	-	-
Receivables:			
Property taxes .....	7,815,243	-	-
Lodging taxes .....	-	-	-
Permissive motor vehicle license tax .....	-	-	86,532
Sales taxes .....	1,791,298	-	-
Accounts .....	306,565	15,190	5,234
Interfund .....	57,034	361,885	-
External party .....	70,000	-	-
Special assessments .....	-	-	-
Accrued interest .....	243,314	-	-
Loans .....	-	-	-
Intergovernmental .....	2,024,150	31,363	2,720,098
Materials and supplies inventory.....	95,413	605	425,997
Prepaid items.....	153,146	2,684	650
Total assets.....	<u>\$ 27,656,310</u>	<u>\$ 910,272</u>	<u>\$ 7,961,554</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable.....	\$ 791,487	\$ 580,492	\$ 99,225
Contracts payable.....	-	-	19,115
Accrued wages and benefits payable.....	790,309	428,656	175,823
Matured compensated absences payable.....	10,693	-	-
Retainage payable.....	-	-	64,853
Interfund payable.....	18,384	12,495	931
External party payable.....	25,560	101,553	-
Intergovernmental payable.....	689,822	443,615	113,872
Deferred revenue.....	9,593,892	1,658,946	1,889,560
Matured interest payable.....	-	906	-
Matured capital leases payable.....	31,250	7,021	-
Claims Payable.....	-	-	-
Accrued interest payable.....	-	-	-
Notes payable.....	-	-	-
Total liabilities.....	<u>11,951,397</u>	<u>3,233,684</u>	<u>2,363,379</u>
<b>FUND BALANCES (Deficit):</b>			
Reserved for encumbrances.....	1,534,187	23,439	323,956
Reserved for unclaimed monies.....	310,097	-	-
Reserved for loans.....	-	-	-
Unreserved, designated:			
Designated for health insurance - general fund.....	34,981	-	-
Designated for health insurance - special revenue funds.....	-	-	12,342
Unreserved, undesignated, reported in:			
General fund .....	13,825,648	-	-
Special revenue funds .....	-	(2,346,851)	5,261,877
Debt service funds .....	-	-	-
Capital projects funds .....	-	-	-
Total fund balances (deficit) .....	<u>15,704,913</u>	<u>(2,323,412)</u>	<u>5,598,175</u>
Total liabilities and fund balances .....	<u>\$ 27,656,310</u>	<u>\$ 910,272</u>	<u>\$ 7,961,554</u>

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



<b>Mental Retardation Fund</b>	<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>General Obligation Bond Retirement Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 8,983,899	\$ 1,849,024	\$ 450,933	\$ 16,962,020	\$ 48,177,421
-	-	256	5,718	86,067
-	-	-	-	310,097
7,683,718	2,063,634	178,400	2,542,374	20,283,369
-	-	-	36,283	36,283
-	-	-	-	86,532
-	-	-	-	1,791,298
38,698	45,840	2,228	97,050	510,805
-	-	-	29,122	448,041
4,081	58,478	-	32,500	165,059
-	-	-	2,129,197	2,129,197
-	-	-	4,644	247,958
-	-	-	798,968	798,968
1,921,418	2,626,410	-	3,745,682	13,069,121
17,194	-	-	2,424	541,633
35,905	11,064	-	8,576	212,025
<u>\$ 18,684,913</u>	<u>\$ 6,654,450</u>	<u>\$ 631,817</u>	<u>\$ 26,394,558</u>	<u>\$ 88,893,874</u>
\$ 278,639	\$ 691,569	\$ -	\$ 706,804	\$ 3,148,216
-	-	-	544,193	563,308
320,558	34,492	-	311,046	2,060,884
-	-	-	-	10,693
-	-	-	55,839	120,692
329	34,793	-	393,701	460,633
-	-	-	69	127,182
216,573	41,639	-	232,240	1,737,761
9,239,246	3,687,832	178,400	7,390,019	33,637,895
-	-	-	63	969
-	-	-	176	38,447
171,788	-	-	-	171,788
-	-	-	3,100	3,100
-	-	-	85,000	85,000
<u>10,227,133</u>	<u>4,490,325</u>	<u>178,400</u>	<u>9,722,250</u>	<u>42,166,568</u>
898,787	458,034	-	1,095,448	4,333,851
-	-	-	-	310,097
-	-	-	650,695	650,695
-	-	-	-	34,981
-	1,122	-	11,626	25,090
-	-	-	-	13,825,648
7,558,993	1,704,969	-	13,334,774	25,513,762
-	-	453,417	176,221	629,638
-	-	-	1,403,544	1,403,544
<u>8,457,780</u>	<u>2,164,125</u>	<u>453,417</u>	<u>16,672,308</u>	<u>46,727,306</u>
<u>\$ 18,684,913</u>	<u>\$ 6,654,450</u>	<u>\$ 631,817</u>	<u>\$ 26,394,558</u>	<u>\$ 88,893,874</u>

# Fairfield County, Ohio

## RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET ASSETS OF GOVERNMENTAL ACTIVITIES

December 31, 2008

<b>Total fund balances for governmental funds.....</b>		<b>\$ 46,727,306</b>
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. ....		181,026,985
Investment in joint venture in the governmental activities is not a financial resource and therefore is not reported in the funds. ....		2,441,884
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes .....	1,214,412	
Charges for services .....	67,989	
Licenses and permits .....	141	
Fines and forfeitures .....	225,165	
Reimbursements .....	7,960	
Special assessments .....	2,129,197	
Accrued Interest .....	124,018	
Intergovernmental .....	9,168,069	12,936,951
Deferred charges represent unamortized issuance costs which do not provide current financial resources and, therefore, are not reported in the funds. ....		278,156
Long-term liabilities and accrued interest are not due and payable in the current period and therefore are not reported in the funds:		
Special assessment bonds payable and unamortized premium .....	(2,076,574)	
General obligation bonds payable and unamortized premium and discount .....	(15,969,866)	
Refunding bonds payable and unamortized premium and deferred amount on refunding .....	(1,714,843)	
Long-term bond anticipation notes payable .....	(1,390,000)	
Accrued interest payable .....	(122,240)	
Compensated absences payable .....	(4,169,854)	
Intergovernmental payable .....	(10,096)	
Capital leases payable .....	(491,575)	(25,945,048)
<b>Net assets of governmental activities .....</b>		<b>\$ 217,466,234</b>

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

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# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	General Fund	Community Services Fund	Motor Vehicle Fund
<b>REVENUES</b>			
Property taxes.....	\$ 7,368,635	\$ -	\$ -
Permissive real property transfer taxes.....	1,289,127	-	-
Lodging taxes.....	-	-	-
Sales taxes.....	11,682,312	-	-
Charges for services.....	4,780,742	3,269,790	136,156
Licenses and permits.....	46,794	-	-
Permissive motor vehicle license tax.....	-	-	1,077,623
Fines and forfeitures.....	118,351	-	39,586
Intergovernmental.....	4,205,704	11,244,059	5,573,884
Special assessments.....	-	-	-
Interest.....	2,872,797	-	-
Rent.....	144,038	-	-
Donations.....	15,000	-	-
Other.....	399,406	312,768	12,608
Total revenues.....	<u>32,922,906</u>	<u>14,826,617</u>	<u>6,839,857</u>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legislative and executive .....	8,967,894	-	-
Judicial .....	3,857,978	-	-
Public safety .....	12,794,692	-	-
Public works .....	-	-	7,190,594
Health .....	543,193	-	-
Human services .....	862,546	16,507,631	-
Urban redevelopment and housing .....	-	-	-
Transportation .....	109,766	-	-
Other .....	198,310	-	-
Intergovernmental.....	1,863,467	-	-
Capital outlay.....	-	-	-
Debt service:			
Principal retirement .....	41,457	75,787	-
Interest and fiscal charges .....	2,718	7,813	-
Issuance costs .....	-	-	-
Total expenditures.....	<u>29,242,021</u>	<u>16,591,231</u>	<u>7,190,594</u>
Excess of revenues over (under) expenditures.....	<u>3,680,885</u>	<u>(1,764,614)</u>	<u>(350,737)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets.....	186,430	-	14,650
Inception of capital lease.....	-	43,737	-
Current refunding bonds issued.....	-	-	-
Bond anticipation note issued.....	-	-	-
Current refunding bond anticipation note.....	-	-	-
Current refunding of bond anticipation note.....	-	-	-
Premium on refunding bonds.....	-	-	-
Payment to refunded bond escrow agent.....	-	-	-
Transfers in.....	-	390,910	348,534
Transfers out.....	(4,891,822)	-	(322,087)
Total other financing sources (uses).....	<u>(4,705,392)</u>	<u>434,647</u>	<u>41,097</u>
Net change in fund balances.....	(1,024,507)	(1,329,967)	(309,640)
Fund balances (deficit) - beginning of year.....	16,729,420	(993,445)	5,907,815
Fund balances (deficit) - end of year.....	<u>\$ 15,704,913</u>	<u>\$ (2,323,412)</u>	<u>\$ 5,598,175</u>

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

<b>Mental Retardation Fund</b>	<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>	<b>General Obligation Bond Retirement Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Totals</b>
\$ 7,218,139	\$ 1,947,585	\$ 178,400	\$ 2,386,779	\$ 19,099,538
-	-	-	-	1,289,127
-	-	-	172,529	172,529
-	-	-	-	11,682,312
655,114	150,037	-	4,273,528	13,265,367
-	-	-	439,966	486,760
-	-	-	-	1,077,623
-	-	-	110,264	268,201
5,013,670	9,222,735	-	8,945,906	44,205,958
-	-	-	425,017	425,017
-	-	2,876	193,328	3,069,001
27,166	21,133	711,151	14,961	918,449
14,364	-	-	12,744	42,108
24,038	4,938	-	93,765	847,523
<u>12,952,491</u>	<u>11,346,428</u>	<u>892,427</u>	<u>17,068,787</u>	<u>96,849,513</u>
-	-	-	1,410,838	10,378,732
-	-	-	1,548,406	5,406,384
-	-	-	2,288,600	15,083,292
-	-	-	1,262,963	8,453,557
12,350,253	10,790,732	-	791,079	24,475,257
-	-	-	9,847,527	27,217,704
-	-	-	102,906	102,906
-	-	-	-	109,766
-	-	-	-	198,310
-	-	-	227,221	2,090,688
-	-	-	2,405,560	2,405,560
-	-	1,092,220	435,007	1,644,471
-	-	889,993	117,447	1,017,971
-	-	33,537	-	33,537
<u>12,350,253</u>	<u>10,790,732</u>	<u>2,015,750</u>	<u>20,437,554</u>	<u>98,618,135</u>
<u>602,238</u>	<u>555,696</u>	<u>(1,123,323)</u>	<u>(3,368,767)</u>	<u>(1,768,622)</u>
2,008	-	-	5,411	208,499
-	-	-	42,891	86,628
-	-	1,895,000	-	1,895,000
-	-	-	390,000	390,000
-	-	1,000,000	-	1,000,000
-	-	(1,000,000)	-	(1,000,000)
-	-	31,087	-	31,087
-	-	(1,891,567)	-	(1,891,567)
-	-	935,965	3,738,500	5,413,909
-	-	-	(200,000)	(5,413,909)
<u>2,008</u>	<u>-</u>	<u>970,485</u>	<u>3,976,802</u>	<u>719,647</u>
604,246	555,696	(152,838)	608,035	(1,048,975)
<u>7,853,534</u>	<u>1,608,429</u>	<u>606,255</u>	<u>16,064,273</u>	<u>47,776,281</u>
<u>\$ 8,457,780</u>	<u>\$ 2,164,125</u>	<u>\$ 453,417</u>	<u>\$ 16,672,308</u>	<u>\$ 46,727,306</u>

# Fairfield County, Ohio

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008

**Net change in fund balances - total governmental funds.....** \$ (1,048,975)

*Amounts reported for governmental activities in the statement of activities are different because:*

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

Capital asset additions .....	5,535,307	
Capital contributions .....	15,499	
Current year depreciation .....	<u>(7,427,965)</u>	(1,877,159)

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds, the forgiven lease, and the loss on disposal of assets:

Proceeds from sale of capital assets .....	(208,499)	
Forgiven lease .....	11,752	
Loss on disposal of capital assets .....	<u>(658,182)</u>	(854,929)

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

Property taxes .....	124,743	
Charges for services .....	(268,800)	
Licenses and permits .....	77	
Fines and forfeitures .....	35,114	
Intergovernmental .....	(517,248)	
Special assessments .....	(249,701)	
Interest .....	(128,155)	
Rent .....	(7,553)	
Other .....	<u>6,535</u>	(1,004,988)

Governmental funds had a investment in joint venture which showed a decrease for the current year. The decrease in joint venture is shown as an expense on the statement of activities .....

(101,472)

Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:

Special assessment bonds .....	275,000	
General Obligation bonds .....	865,000	
Current refunding bonds .....	175,000	
Long-term notes payable .....	1,000,000	
Long-term loans .....	52,220	
Capital leases .....	<u>277,251</u>	\$ 2,644,471

(continued)

Fairfield County, Ohio

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES** (Continued)  
 For the Year Ended December 31, 2008

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Premiums and discounts are reported as revenues and expenditures when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.:		
Accrued interest payable .....	\$ (7,580)	
Amortization of issuance costs .....	(19,159)	
Amortization on premium of special assessment bonds .....	3,536	
Amortization on premium of general obligation bonds .....	21,761	
Amortization on premium of current refunding bonds .....	1,828	
Amortization on discount of general obligation bonds .....	<u>(456)</u>	(70)
Inception of capital leases are reported as other financing sources in the governmental funds, but the inception increases long-term liabilities on the statement of activities .....		
		(86,628)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Intergovernmental payable .....	1,819	
Compensated absences payable .....	<u>(228,720)</u>	(226,901)
Long-term debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of activities.		
Current refunding bonds issued .....	(1,895,000)	
Premium on current refunding bonds issued .....	(31,087)	
Long-term notes payable .....	<u>(1,390,000)</u>	(3,316,087)
Payment to refunded bond escrow agent is an other financing use in governmental funds, but the payment reduces long-term liabilities on the statement of net assets .....		
		1,891,567
Issuance costs are reported as an expenditure when paid in the governmental funds, but are deferred on the statement of net assets .....		
		33,537
The difference between the net carrying amount of the refunded debt and the acquisition price is allocated over the life of the outstanding debt on the statement of activities .....		
		(2,151)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year .....		
		<u>(87,591)</u>
<b>Change in net assets of governmental activities.....</b>		<u><u>\$ (4,037,376)</u></u>

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 6,200,000	\$ 6,800,000	\$ 7,324,450	\$ 524,450
Permissive real property transfer taxes.....	426,230	801,130	1,294,241	493,111
Sales taxes.....	10,500,000	10,500,000	11,688,055	1,188,055
Charges for services.....	4,406,564	4,411,694	4,754,051	342,357
Licenses and permits.....	8,000	46,949	46,794	(155)
Fines and forfeitures.....	160,067	160,067	118,206	(41,861)
Intergovernmental.....	3,730,571	4,211,571	4,293,378	81,807
Interest.....	2,700,000	2,571,343	2,783,815	212,472
Rent.....	160,000	160,000	150,800	(9,200)
Donations.....	-	-	15,000	15,000
Other.....	83,389	83,389	428,472	345,083
Total revenues.....	<u>28,374,821</u>	<u>29,746,143</u>	<u>32,897,262</u>	<u>3,151,119</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	9,715,699	10,219,051	9,691,119	527,932
Judicial .....	4,373,743	4,255,198	3,954,355	300,843
Public safety .....	13,801,022	14,045,083	13,668,590	376,493
Health .....	908,042	733,854	730,436	3,418
Human services .....	956,310	956,310	854,993	101,317
Transportation .....	188,238	166,193	133,428	32,765
Other .....	3,167,698	2,487,340	2,355,716	131,624
Total expenditures.....	<u>33,110,752</u>	<u>32,863,029</u>	<u>31,388,637</u>	<u>1,474,392</u>
Excess of revenues over (under) expenditures .....	<u>(4,735,931)</u>	<u>(3,116,886)</u>	<u>1,508,625</u>	<u>4,625,511</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	184,980	184,980
Advances in.....	-	-	527,683	527,683
Advances out.....	-	-	(232,894)	(232,894)
Operating transfers in.....	334,210	220,336	-	(220,336)
Operating transfers out.....	<u>(5,137,254)</u>	<u>(5,225,062)</u>	<u>(4,891,822)</u>	<u>333,240</u>
Total other financing sources (uses).....	<u>(4,803,044)</u>	<u>(5,004,726)</u>	<u>(4,412,053)</u>	<u>592,673</u>
Net change in fund balance .....	<u>(9,538,975)</u>	<u>(8,121,612)</u>	<u>(2,903,428)</u>	<u>5,218,184</u>
Fund balance - beginning of year .....	12,505,068	12,505,068	12,505,068	-
Prior year encumbrances appropriated.....	2,215,195	2,215,195	2,215,195	-
Fund balance - end of year .....	<u>\$ 5,181,288</u>	<u>\$ 6,598,651</u>	<u>\$ 11,816,835</u>	<u>\$ 5,218,184</u>

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



# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services.....	\$ 2,991,195	\$ 3,291,196	\$ 3,095,621	\$ (195,575)
Intergovernmental.....	11,782,998	12,255,901	12,426,200	170,299
Other.....	320,806	320,806	313,223	(7,583)
Total revenues.....	<u>15,094,999</u>	<u>15,867,903</u>	<u>15,835,044</u>	<u>(32,859)</u>
<b>EXPENDITURES</b>				
Current:				
Human services:				
Community services:				
Personal services .....	6,257,625	6,168,625	6,162,075	6,550
Fringe benefits .....	2,646,695	2,412,504	2,411,608	896
Materials and supplies .....	330,668	325,262	318,507	6,755
Contractual services .....	6,428,801	7,697,838	7,658,748	39,090
Capital outlay .....	-	57,200	56,021	1,179
Total expenditures.....	<u>15,663,789</u>	<u>16,661,429</u>	<u>16,606,959</u>	<u>54,470</u>
Excess of revenues under expenditures.....	(568,790)	(793,526)	(771,915)	21,611
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in.....	390,910	390,910	390,910	-
Net change in fund balance.....	(177,880)	(402,616)	(381,005)	21,611
Fund balance - beginning of year.....	585,328	585,328	585,328	-
Prior year encumbrances appropriated.....	199,469	199,469	199,469	-
Fund balance - end of year.....	<u>\$ 606,917</u>	<u>\$ 382,181</u>	<u>\$ 403,792</u>	<u>\$ 21,611</u>

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services.....	\$ 19,990	\$ 19,990	\$ 134,821	\$ 114,831
Permissive motor vehicle license tax.....	1,050,000	1,050,000	1,073,500	23,500
Fines and forfeitures.....	40,000	40,000	40,806	806
Intergovernmental.....	5,500,000	5,500,000	5,584,586	84,586
Other.....	10	10	21,297	21,287
Total revenues.....	<u>6,610,000</u>	<u>6,610,000</u>	<u>6,855,010</u>	<u>245,010</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Motor vehicle:				
Personal services .....	2,848,000	3,055,899	2,576,664	479,235
Fringe benefits .....	1,183,700	1,214,456	1,107,522	106,934
Materials and supplies .....	1,105,349	1,623,783	1,544,996	78,787
Contractual services .....	728,671	967,350	729,262	238,088
Capital outlay .....	1,075,748	1,874,000	1,675,818	198,182
Other .....	1,000	1,000	681	319
Total expenditures.....	<u>6,942,468</u>	<u>8,736,488</u>	<u>7,634,943</u>	<u>1,101,545</u>
Excess of revenues under expenditures.....	<u>(332,468)</u>	<u>(2,126,488)</u>	<u>(779,933)</u>	<u>1,346,555</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	900	900
Operating transfers in.....	350,000	350,000	348,534	(1,466)
Operating transfers out.....	(246,840)	(517,292)	(322,087)	195,205
Total other financing sources (uses).....	<u>103,160</u>	<u>(167,292)</u>	<u>27,347</u>	<u>194,639</u>
Net change in fund balance.....	(229,308)	(2,293,780)	(752,586)	1,541,194
Fund balance - beginning of year.....	4,827,645	4,827,645	4,827,645	-
Prior year encumbrances appropriated.....	229,308	229,308	229,308	-
Fund balance - end of year.....	<u>\$ 4,827,645</u>	<u>\$ 2,763,173</u>	<u>\$ 4,304,367</u>	<u>\$ 1,541,194</u>

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 7,131,001	\$ 6,808,200	\$ 7,176,713	\$ 368,513
Charges for services.....	474,026	539,026	692,563	153,537
Intergovernmental.....	3,736,946	4,325,128	4,966,801	641,673
Rent.....	26,000	26,000	27,166	1,166
Donations.....	-	-	14,364	14,364
Other.....	7,691	7,691	25,386	17,695
Total revenues.....	<u>11,375,664</u>	<u>11,706,045</u>	<u>12,902,993</u>	<u>1,196,948</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Mental retardation:				
Personal services .....	4,966,755	4,949,635	4,606,960	342,675
Fringe benefits .....	2,267,123	2,263,295	1,994,310	268,985
Materials and supplies .....	486,240	525,493	502,515	22,978
Contractual services .....	5,794,000	5,517,018	5,063,116	453,902
Capital outlay .....	342,008	534,184	476,206	57,978
Other .....	1,336,578	902,300	674,900	227,400
Total expenditures.....	<u>15,192,704</u>	<u>14,691,925</u>	<u>13,318,007</u>	<u>1,373,918</u>
Excess of revenues under expenditures.....	(3,817,040)	(2,985,880)	(415,014)	2,570,866
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets.....	-	2,008	2,008	-
Net change in fund balance .....	(3,817,040)	(2,983,872)	(413,006)	2,570,866
Fund balance - beginning of year .....	6,728,120	6,728,120	6,728,120	-
Prior year encumbrances appropriated.....	1,214,716	1,214,716	1,214,716	-
Fund balance - end of year .....	<u>\$ 4,125,796</u>	<u>\$ 4,958,964</u>	<u>\$ 7,529,830</u>	<u>\$ 2,570,866</u>

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

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH BOARD FUND

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes.....	\$ 2,035,033	\$ 1,836,450	\$ 1,936,305	\$ 99,855
Charges for services.....	164,291	171,570	270,363	98,793
Intergovernmental.....	6,968,507	8,765,497	8,821,397	55,900
Rent.....	7,200	7,200	14,608	7,408
Other.....	-	100,000	105,079	5,079
Total revenues.....	<u>9,175,031</u>	<u>10,880,717</u>	<u>11,147,752</u>	<u>267,035</u>
<b>EXPENDITURES</b>				
Current:				
Health:				
Alcohol, drug addiction, and mental health board:				
Personal services .....	447,072	457,072	456,019	1,053
Fringe benefits .....	149,829	147,829	136,526	11,303
Materials and supplies .....	31,156	35,297	24,212	11,085
Contractual services .....	9,806,139	11,513,169	11,175,509	337,660
Capital outlay .....	27,000	26,967	14,411	12,556
Total expenditures.....	<u>10,461,196</u>	<u>12,180,334</u>	<u>11,806,677</u>	<u>373,657</u>
Net change in fund balance.....	(1,286,165)	(1,299,617)	(658,925)	640,692
Fund balance - beginning of year.....	993,494	993,494	993,494	-
Prior year encumbrances appropriated.....	910,938	910,938	910,938	-
Fund balance - end of year.....	<u>\$ 618,267</u>	<u>\$ 604,815</u>	<u>\$ 1,245,507</u>	<u>\$ 640,692</u>

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

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS  
PROPRIETARY FUNDS**

December 31, 2008

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Totals</b>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents.....	\$ 4,417,025	\$ 2,663,961	\$ 7,080,986
Cash and cash equivalents in segregated accounts .....	292,524	237,682	530,206
Receivables:			
Accounts .....	596,567	336,890	933,457
Interfund .....	8,641	5,157	13,798
Special assessments .....	27,257	18,005	45,262
Accrued interest .....	2,999	1,384	4,383
Intergovernmental .....	29,245	6,867	36,112
Materials and supplies inventory.....	3,592	10,945	14,537
Prepaid items.....	5,391	4,020	9,411
Total current assets.....	<u>5,383,241</u>	<u>3,284,911</u>	<u>8,668,152</u>
<b>Noncurrent assets:</b>			
Deferred charges.....	213,173	171,697	384,870
Restricted assets:			
Cash and cash equivalents .....	184,404	-	184,404
Capital assets not being depreciated .....	540,132	2,369,114	2,909,246
Capital assets being depreciated (net of accumulated depreciation) .....	28,642,967	23,879,387	52,522,354
Total noncurrent assets.....	<u>29,580,676</u>	<u>26,420,198</u>	<u>56,000,874</u>
Total assets.....	<u>\$ 34,963,917</u>	<u>\$ 29,705,109</u>	<u>\$ 64,669,026</u>

(continued)

Fairfield County, Ohio

**STATEMENT OF FUND NET ASSETS  
PROPRIETARY FUNDS**

(Continued)

December 31, 2008

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Sewer Fund</b>	<b>Water Fund</b>	<b>Totals</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable .....	\$ 187,166	\$ 45,762	\$ 232,928
Contracts payable .....	6,058	-	6,058
Accrued wages and benefits payable .....	35,892	28,491	64,383
Interfund payable .....	603	603	1,206
Matured capital leases payable .....	87	87	174
Matured interest payable .....	18	18	36
Intergovernmental payable .....	27,164	17,234	44,398
Accrued interest payable .....	44,930	35,456	80,386
Current portion of:			
Compensated absences payable .....	40,371	31,619	71,990
Capital leases .....	4,125	4,125	8,250
EPA loans payable .....	99,108	-	99,108
OPWC loans payable .....	2,139	-	2,139
General obligation bonds payable .....	625,000	580,000	1,205,000
Total current liabilities .....	<u>1,072,661</u>	<u>743,395</u>	<u>1,816,056</u>
<b>Long-term liabilities</b>			
<b>(net of current portion):</b>			
Customer deposits payable from restricted assets .....	184,404	-	184,404
Compensated absences .....	61,108	53,803	114,911
Capital leases .....	4,658	4,658	9,316
EPA loans payable .....	974,829	-	974,829
OPWC loans payable .....	62,043	-	62,043
General obligation bonds payable .....	11,819,412	9,250,691	21,070,103
Total long-term liabilities .....	<u>13,106,454</u>	<u>9,309,152</u>	<u>22,415,606</u>
Total liabilities .....	<u>14,179,115</u>	<u>10,052,547</u>	<u>24,231,662</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt .....	16,016,080	16,741,700	32,757,780
Unrestricted .....	4,768,722	2,910,862	7,679,584
Total net assets .....	<u>\$ 20,784,802</u>	<u>\$ 19,652,562</u>	<u>40,437,364</u>

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

# Fairfield County, Ohio

## STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for services .....	\$ 3,142,127	\$ 2,394,160	\$ 5,536,287	\$ -
<b>OPERATING EXPENSES:</b>				
Personal services .....	528,008	485,932	1,013,940	-
Fringe benefits .....	172,571	147,181	319,752	-
Contractual services .....	1,168,368	533,550	1,701,918	87,591
Materials and supplies .....	107,738	337,022	444,760	-
Other operating expenses .....	7,372	3,058	10,430	-
Depreciation .....	830,448	820,511	1,650,959	-
Total operating expenses .....	2,814,505	2,327,254	5,141,759	87,591
Operating income (loss) .....	327,622	66,906	394,528	(87,591)
<b>NON-OPERATING REVENUES (EXPENSES):</b>				
Interest income .....	93,308	50,393	143,701	-
Interest and fiscal charges .....	(609,543)	(476,077)	(1,085,620)	-
Other non-operating revenues .....	8,421	8,960	17,381	-
Total non-operating revenues (expenses) .....	(507,814)	(416,724)	(924,538)	-
Loss before capital contributions .....	(180,192)	(349,818)	(530,010)	(87,591)
Capital contributions .....	726,159	643,590	1,369,749	-
Change in net assets .....	545,967	293,772	839,739	(87,591)
Net assets - beginning of year	20,238,835	19,358,790	39,597,625	87,591
Net assets - end of year .....	\$ 20,784,802	\$ 19,652,562	\$ 40,437,364	\$ -

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

# Fairfield County, Ohio

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash flows from operating activities</b>				
Cash received from customers.....	\$ 3,475,841	\$ 2,372,661	\$ 5,848,502	\$ -
Cash payments for employee services and benefits .....	(728,603)	(616,634)	(1,345,237)	-
Cash payments for goods and services.....	(1,258,707)	(873,185)	(2,131,892)	(87,591)
Other operating expenses.....	(7,372)	(3,058)	(10,430)	-
Other non-operating revenues.....	8,572	9,076	17,648	-
Customer deposits received.....	34,583	-	34,583	-
Customer deposits returned.....	(20,500)	-	(20,500)	-
Net cash provided by (used for) operating activities.....	<u>1,503,814</u>	<u>888,860</u>	<u>2,392,674</u>	<u>(87,591)</u>
<b>Cash flows from capital and related financing activities</b>				
Tap-in fees.....	287,575	294,718	582,293	-
Special assessments .....	2,365	2,992	5,357	-
Acquisition of capital assets.....	(41,813)	(13,970)	(55,783)	-
Premium on refunding bonds.....	23,512	23,502	47,014	-
Proceeds from sale of refunding bonds.....	3,225,000	3,225,000	6,450,000	-
Principal paid on capital leases payable.....	(4,151)	(4,151)	(8,302)	-
Principal paid on notes payable.....	-	(350,000)	(350,000)	-
Principal paid on EPA refunding loan.....	(193,075)	-	(193,075)	-
Principal paid on OPWC loan.....	(4,279)	-	(4,279)	-
Principal paid on general obligation bonds.....	(605,000)	(560,000)	(1,165,000)	-
Payment to refunded bond escrow agent.....	(3,194,130)	(3,194,130)	(6,388,260)	-
Bond issuance costs.....	(52,708)	(52,698)	(105,406)	-
Interest paid on capital leases payable .....	(842)	(842)	(1,684)	-
Interest paid on notes payable.....	-	(15,619)	(15,619)	-
Interest paid on EPA refunding loan.....	(43,158)	-	(43,158)	-
Interest paid on general obligation bonds.....	(564,279)	(447,544)	(1,011,823)	-
Net cash used for capital and related financing activities .....	<u>(1,164,983)</u>	<u>(1,092,742)</u>	<u>(2,257,725)</u>	<u>-</u>
<b>Cash flows from investing activities</b>				
Interest.....	121,074	53,554	174,628	-
Net increase (decrease) in cash and cash equivalents .....	459,905	(150,328)	309,577	(87,591)
Cash and cash equivalents - beginning of year .....	4,434,048	3,051,971	7,486,019	87,591
Cash and cash equivalents - end of year.....	<u>\$ 4,893,953</u>	<u>\$ 2,901,643</u>	<u>\$ 7,795,596</u>	<u>\$ -</u>

(continued)



# Fairfield County, Ohio

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

(Continued)

For the Year Ended December 31, 2008

	Business-type Activities - Enterprise Funds			Governmental
	Sewer Fund	Water Fund	Totals	Activities - Internal Service Fund
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>				
Operating income (loss).....	\$ 327,622	\$ 66,906	\$ 394,528	\$ (87,591)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Other non-operating revenues .....	8,572	9,076	17,648	-
Depreciation expense .....	830,448	820,511	1,650,959	-
(Increases) decreases in assets:				
Accounts receivable .....	(19,777)	(20,412)	(40,189)	-
Intergovernmental receivable .....	352,041	(2,568)	349,473	-
Interfund receivable .....	(334)	(304)	(638)	-
Materials and supplies inventory .....	1,481	(3,046)	(1,565)	-
Prepays .....	1,050	1,442	2,492	-
Increases (decreases) in liabilities:				
Accounts payable .....	15,146	220	15,366	-
Contracts payable .....	654	(1,319)	(665)	-
Accrued wages and benefits payable .....	1,953	(794)	1,159	-
Compensated absences payable .....	(26,187)	21,126	(5,061)	-
Interfund payable .....	5	5	10	-
External party payable .....	(55)	(55)	(110)	-
Intergovernmental payable .....	(2,888)	(1,928)	(4,816)	-
Customer deposits .....	14,083	-	14,083	-
Net cash provided by (used for) operating activities .....	<u>\$ 1,503,814</u>	<u>\$ 888,860</u>	<u>\$ 2,392,674</u>	<u>\$ (87,591)</u>

Noncash capital financing activities:

Developers contributed \$433,824 and \$348,872 in the form of sewer lines and water lines, respectively, during 2008.

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

# Fairfield County, Ohio

## STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS

December 31, 2008

### ASSETS

Cash and cash equivalents .....	\$	8,015,839
Cash and cash equivalents in segregated accounts .....		1,205,992
Receivables:		
Property taxes .....		121,145,398
Lodging taxes .....		52,201
Accounts .....		2,101,107
Special assessments .....		4,337,640
Intergovernmental .....		12,021,308
Tax increment financing receivable .....		14,399,731
External party receivable .....		127,182
Total assets .....	\$	<u>163,406,398</u>

### LIABILITIES

External party payable .....	\$	165,455
Intergovernmental payable .....		157,486,481
Due to others .....		5,754,462
Total liabilities .....	\$	<u>163,406,398</u>

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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**NOTE 1 – REPORTING ENTITY**

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

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

**Reporting Entity**

The reporting entity is composed of the primary government, component units, and other organizations that are included to 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 Alcohol, Drug Addiction, and Mental Health Board, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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

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

**Jointly Governed and Other Related Organizations.** The County participates in certain organizations that are defined as Jointly Governed Organizations, Related Organizations, a Joint Venture, or Pools. These organizations are presented in Notes 20 through 23. The organizations are:

Coshocton-Fairfield-Licking-Perry Solid Waste District	Heart of Ohio Resource Conservation and Development Council
Fairfield County Multi-System Youth Committee	Perry Multi-County Juvenile Facility
Fairfield County Regional Planning Commission	Fairfield County District Library
Fairfield County Visitors and Convention Bureau	Fairfield County Historical Parks Commission
Mid Eastern Ohio Regional Council (MEORC)	Fairfield Metropolitan Housing Authority
Fairfield County Family, Adult, and Children First Council	Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District
Lancaster-Fairfield Community Action Agency	County Risk Sharing Authority, Inc. (CORSA)
Pickaway-Ross-Fairfield Area 20 Workforce Investment Board	County Commissioners Association of Ohio Workers' Compensation Group Rating Plan
Fairfield County Agency Transportation System, Inc.	South Central Ohio Insurance Consortium
Fairfield-Hocking Major Crimes Investigation Unit	

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 District are presented as agency funds of the County because the County Auditor is the fiscal agent for these organizations.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements, and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its enterprise funds and business-type activities. The most significant of the County's accounting policies are described below.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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**A. Basis of Presentation**

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

**Government-Wide Financial Statements.** The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

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

**B. Fund Accounting**

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

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

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

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

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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

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

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

**General Obligation Bond Retirement Fund.** The General Obligation Bond Retirement Fund accounts for the accumulation of resources for, and the payment of, bond principal, interest, and related costs.

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

**Proprietary Funds.** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds are classified as either enterprise or internal service. The County reports the following proprietary funds:

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

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

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

**Internal Service Fund.** The Internal Service 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. The Internal Service Fund accounts for the limited risk health program which also includes dental and vision programs for employees. The limited risk health program ended February 28, 2005. During 2008, the remaining balance in the fund was used toward 2008 health insurance premiums and then the fund was closed.

**Fiduciary Funds.** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Department of Health and other districts and entities and for various taxes, assessments, and state-shared resources collected on behalf of other local governments.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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**C. Measurement Focus**

**Government-Wide Financial Statements.** The County's government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

**Fund Financial Statements.** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of changes in revenues, expenses, and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

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

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

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

**Deferred Revenue.** Deferred revenue arises when the County recognizes assets before revenue recognition criteria have been satisfied.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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The County has recorded property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, as deferred revenue. It also has recorded grants and entitlements received before the eligibility requirements are met, as deferred revenue.

On governmental fund financial statements, the County has reported receivables that will not be collected within the available period as deferred revenue.

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

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

### **E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on the expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

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

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

The Treasurer's Prepayment, Environmental Affairs Grant, Ohio Seat Belt, Law Enforcement Grant, and Accountability Grant Special Revenue Funds were not budgeted because the County did not anticipate any financial activity within these funds and none occurred. The Bateson Beach Special Revenue Fund and the Special Assessment Buckeye Lake Sewer Fund were not budgeted because the County did not anticipate any activity but activity did occur.

Budgetary information for Fairfield Industries, Incorporated (Component Unit) is not reported because it is not included in the entity for which "the appropriated budget" is adopted and does not itself maintain budgetary financial records.

### **F. Cash, Cash Equivalents, and Investments**

To improve cash management, cash received by the County is pooled. Monies for all 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 financial statements.

During 2008, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), nonparticipating certificates of deposit, treasury bills, and federal agency securities.



**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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

The County has invested funds in STAR Ohio during 2008. STAR Ohio is an investment pool managed by the State Treasurer's Office that allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2008.

Provisions of the Ohio Revised Code restrict investment procedures. Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. During 2008, interest was distributed to the General Fund, certain special revenue funds, debt service funds, and enterprise funds. Interest revenue credited to the General Fund during 2008 amounted to \$2,872,797, which includes \$2,299,674 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These bank accounts are presented on the financial statements as "Cash and cash equivalents in segregated accounts", for various departmental bank accounts since these funds are not deposited into the County treasury.

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

#### **G. Receivables and Payables**

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

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

#### **H. Inventory of Supplies**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

#### **I. Prepaid Items**

The County records payments made to vendors for services that will benefit periods beyond December 31, 2008, as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

#### **J. Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables." The amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances. On the statements, receivables and payables between the primary government and the fiduciary funds, for which the County is the fiscal agent, for services rendered are presented as "External party receivables" and "External party payables".

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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**K. Restricted Assets**

The County has set aside certain resources in the general fund and in the enterprise funds. Restricted cash and cash equivalents in the general fund represent the amount of unclaimed monies not available for appropriation which is presented on the balance sheet – governmental funds. Restricted cash and cash equivalents in the enterprise funds are for the repayment of sewer deposits which are presented on the statement of fund net assets – proprietary funds.

**L. Interfund Activity**

Transfers within governmental activities on the government-wide statements are reported in the same manner as general revenues. Internal allocations of overhead expenses from one program to another or within the same program are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

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

**M. Capital Assets**

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

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

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

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

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

**N. Compensated Absences**

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

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

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

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

**O. Accrued Liabilities and Long-Term Obligations**

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

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

**P. Bond Premiums, Discounts, and Issuance Costs**

Bond premiums, discounts, and issuance costs are deferred and amortized over the term of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt.

On the governmental fund financial statements, governmental fund types recognize issuance costs, bond premiums, and bond discounts in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Q. Fund Balance Reserves**

The County reserves those portions of fund balance which are legally segregated for specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, unclaimed monies, and loans. By law, the County may not appropriate unclaimed monies until five years have elapsed.

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**R. Designation of Fund Balance**

The County has a designation of fund balance on the balance sheet for money set aside for health insurance purposes.

**S. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets of the Dog and Kennel, Delinquent Real Estate Collection, Computer, Courts Special Projects, Economic Development Assistance Grant, Community Development Block Grant, Home, Title IV-E, and the Wireless 9-1-1 Special Revenue Funds.

The government-wide statement of net assets reports \$38,698,952 of restricted net assets, none of which is restricted by enabling legislation.

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

**T. Contributions of Capital**

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

**U. Estimates**

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

**V. Operating Revenues and Expenses**

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

**W. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2008, no extraordinary or special items occurred.

**NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

**A. Changes in Accounting Principle**

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations" and GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments".

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GASB Statement No. 49 addresses the accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this statement did not result in any change to the financial statements.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. The implementation of this statement did not result in any change to the financial statements.

**B. Restatement of Fiduciary Assets and Liabilities**

Assets and liabilities increased in the fiduciary funds due to the recognition of tax increment financing receivables and intergovernmental payables of \$15,428,310.

**NOTE 4 – BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than a reservation of fund balance.
4. Unrecorded cash and interest, fair market value adjustments, segregated accounts, and prepaid items are reported on the statement of revenues, expenditures, and changes in fund balances (GAAP basis), but not on the budgetary basis.
5. Cash that is held by the agency funds on behalf of County funds on a budget basis are allocated and reported (GAAP basis) in the appropriate County fund.
6. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

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

	<b>General Fund</b>	<b>Community Services Fund</b>	<b>Motor Vehicle Fund</b>	<b>Mental Retardation Fund</b>	<b>Alcohol, Drug Addiction, and Mental Health Board Fund</b>
GAAP Basis	\$ (1,024,507)	\$ (1,329,967)	\$ (309,640)	\$ 604,246	\$ 555,696
Net adjustment for revenue accruals	235,045	876,885	1,403	(54,098)	(193,006)
Net adjustment for expenditure accruals	(10,772)	30,563	(26,571)	167,364	(480,689)
Beginning of year:					
Unreported cash and interest	205,509	136,085	-	77,649	5,610
GASB 31 adjustment	384,310	-	-	-	-
Segregated accounts	103,891	-	-	-	-
Agency cash allocation	216,606	-	-	219,030	56,841
Prepaid items	128,159	2,866	1,548	62,777	11,204
End of year:					
Unreported cash and interest	(184,994)	(4,543)	-	(31,623)	-
GASB 31 adjustment	(606,064)	-	-	-	-
Segregated accounts	(80,093)	-	-	-	-
Agency cash allocation	(301,304)	-	-	(260,456)	(68,121)
Prepaid items	(153,146)	(2,684)	(650)	(35,905)	(11,064)
Advances in	527,683	-	-	-	-
Advances out	(232,894)	-	-	-	-
Encumbrances	(2,110,857)	(90,210)	(418,676)	(1,161,990)	(535,396)
Budget Basis	<u>\$ (2,903,428)</u>	<u>\$ (381,005)</u>	<u>\$ (752,586)</u>	<u>\$ (413,006)</u>	<u>\$ (658,925)</u>

**NOTE 5 – ACCOUNTING**

The following funds had deficit fund balances as of December 31, 2008:

	<b>Deficit Fund Balances</b>
<b>Special Revenue Funds:</b>	
Community Services	\$ (2,323,412)
Major Crimes Unit Grant	(5,342)
Workforce Investment Act	(190,259)
<b>Capital Projects Fund:</b>	
Airport Hangar Construction	(79,814)

The deficits in the Special Revenue and Capital Projects Funds are the result of the recognition of payables in accordance with Generally Accepted Accounting Principles (GAAP). The General Fund provides transfers to cover deficit balances of special revenue and capital projects funds; however, this is done when cash is needed rather than when accruals occur.

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**NOTE 6 – DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State statute into two categories, active and inactive.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

Monies held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
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. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivision are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes, and banker's acceptances; and,
10. Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be

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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 \$403,922 in undeposited cash on hand which is included in the financial statements of the County as part of "Cash and cash equivalents."

**Deposits.** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the County's bank balance was \$13,467,349. Of the bank balance \$6,278,659 was covered by Federal depository insurance and \$7,188,690 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledge to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Investments.** As of December 31, 2008, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
STAROhio	\$ 22,327,627	Average of 45 Days
Federal Home Loan Mortgage Corporation Notes	2,052,066	2/12/2010
Federal National Mortgage Association Notes	1,014,024	6/18/2010
Federal National Mortgage Association Notes	1,005,845	4/1/2010
Federal National Mortgage Association Notes	2,014,747	1/14/2011
Federal National Mortgage Association Notes	1,010,904	5/6/2011
Federal National Mortgage Association Notes	1,003,746	11/5/2012
Federal Farm Credit Bank Bonds	2,011,287	3/24/2011
Federal Farm Credit Bank Notes	2,040,632	10/21/2010
Federal Farm Credit Bank Notes	1,016,708	12/15/2011
Federal Farm Credit Bank Notes	2,128,321	10/26/2010
Federal Farm Credit Bank Notes	1,223,915	6/8/2009
Federal Home Loan Bank Notes	1,032,548	11/16/2012
Federal Home Loan Bank Notes	1,040,963	12/11/2009
Federal Home Loan Bank Notes	1,029,336	6/11/2010
Federal Home Loan Bank Notes	1,000,126	4/7/2009
Federal Home Loan Bank Notes	1,005,307	4/7/2009
Federal Home Loan Bank Notes	3,026,211	11/19/2009
Federal Home Loan Bank Notes	1,047,100	7/1/2011
Federal Home Loan Bank Bonds	1,655,616	7/16/2010
Federal Home Loan Bank Bonds	1,008,800	3/13/2009
Treasury Bill	1,999,832	2/26/2009
Total	<u>\$ 52,695,661</u>	

**Interest Rate Risk.** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments.



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The Treasurer cannot make investments which he does not reasonably believe can be held until the maturity date.

**Credit Risk.** The Federal Home Loan Mortgage Corporation Notes, the Federal National Mortgage Association Notes, the Federal Farm Credit Bank Bonds, the Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, and the Federal Home Loan Bank Bonds all carried a rating by Moody's of Aaa. STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices other than what has been approved by State statute.

**Concentration of Credit Risk.** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2008:

Investment Issuer	Percentage of Investments
STAROhio	42.37 %
Federal Home Loan Bank Bonds and Notes	22.48
Federal National Mortgage Association Notes	11.48
Federal Farm Credit Bank Bonds and Notes	15.98

**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 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. In prior years, tangible personal property was assessed at 25 percent of true value for machinery and equipment and 23 percent for inventory. The tangible personal property tax is being phased out – the assessed percentage for all property including inventory for 2008 is 6.25 percent. This will be reduced to zero for 2009.

The full tax rate for all County operations for which 2008 property tax receipts were based upon was \$7.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	\$ 3,099,252,490
Public Utility Personal Property	98,167,860
Tangible Personal Property	39,963,057
Total Assessed Property Value	\$ 3,237,383,407

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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. The due dates for 2008 were February 21 and July 17.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes, and outstanding delinquencies which are measurable as of December 31, 2008, and for which there is an enforceable legal claim. In the General Fund, Mental Retardation Fund, Alcohol, Drug Addiction, and Mental Health Board Fund, Bridges, Culverts, and County Road Levy Fund, and Older Adult Services Levy Special Revenue Funds and the General Obligation Bond Retirement Debt Service Fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**NOTE 8 – PERMISSIVE SALES TAX**

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

Proceeds of the tax are credited entirely to the General Fund.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2008, consisted of taxes, accounts (billings for user charged services, including unbilled utility services), interfund, special assessments, accrued interest, outstanding court costs, loans, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable of \$535,342 and \$263,626 are reported in the Economic Development Assistance Grant and the Community Development Block Grant Special Revenue Funds, respectively, which represents low interest loans for development projects granted to eligible businesses under the Federal Economic Development Assistance and the Community Development Block Grant programs. Loans receivable due within more than one year was \$439,662 for the Federal Economic Development Assistance program and \$211,033 for the Community Development Block Grant program. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A portion of the County's special assessments are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$1,558,632. The County has \$72,919 in delinquent special assessments at December 31, 2008. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Delinquent property taxes as of December 31, 2008 were \$1,214,412.

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A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities:</b>	<b>Amounts</b>	<b>Governmental Activities:</b>	<b>Amounts</b>
Undivided Property Tax Replacement	\$ 43,564	Mental Health Block Grants	\$ 55,059
Local Government	1,219,844	Mental Health Fast Money	26,600
Homestead and Rollback	1,292,785	House Bill 484 Reimbursements	24,131
Gasoline Tax	1,071,380	Mental Health Consultation Services	33,244
Motor Vehicle License Tax	1,646,198	Mental Health Per Capita	281,026
Indigent Fee Reimbursement	139,609	Mental Health Tanf State Subsidies	50,113
Municipal Court Fines	10,711	Children Services Alternative	
Reclaim Ohio Grant	247,092	Response Reimbursements	19,000
Federal Work Study Grant	328	Children Services IV-B	17,850
MR/DD Education Grants	119,205	Children Services Child Protection	
Title XIX	1,985,049	Allocation	228,223
Wireless 911 Distributions	27,300	Children Services ESSA Grants	5,552
Title XX	35,056	Children Services IV-E Waiver	742,759
Mental Health Miscellaneous State Grants	5,458	Children Service Adoption Grants	55,374
Action for Children Grant	6,532	Children Service Miscellaneous	1,513
Sheriff Services	81,936	Workforce Investment Act	150,327
Sheriff Training Reimbursements	9,400	Emergency Management Grant	16,245
MR/DD Waiver Services	106,799	Local Emergency Planning Grant	648
Election Expense	39,809	ODNR Community Development	13,438
Internal Revenue Service Adjustments	900	Community Correction Grants	92,954
Social Security	12,641	Victims of Crime Grant	58,890
Children Services Reimbursements	20,350	Community Development Home	
Mental Health Family Drug Court Program	59,683	Investment Partnership Grant	425,000
Mental Health Adult Drug Court Program	64,924	Community Development	
Job and Family Services Reimbursments	15,864	Block Formula Grants	484,050
MR/DD Preschool Transportation Fees	8,652	Ohio Public Works Commission	404,669
House Bill 408 Reimbursements	2,793	Ohio Children Trust Grant	20,736
Miscellaneous	18,911	<b>Total Governmental Activities</b>	<b>13,069,121</b>
Federal Airport Grant	34,281	<b>Business-Type Activities:</b>	
Title IV-E	170,114	Water Fees	5,082
Mental Health 408 Grant	902,189	Sewer Fees	6,891
Mental Health Women's Subsidies	63,457	Sewer Services Reimbursement	20,570
CSEA Advancement	329,469	Federal Emergency Management	
Mental Health ABC Initiative Treatment	35,210	Agency Grant	3,569
Mental Health 505/508 Grants	7,287	<b>Total Business-Type Activities</b>	<b>36,112</b>
Mental Health Community State	12,250	<b>Total Intergovernmental</b>	
Mental Health Childhood/ Quality Grant	\$ 14,690	<b>Receivables</b>	<b>\$ 13,105,233</b>

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**NOTE 10 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008, was as follows:

	<u>Balance 1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2008</u>
<b>Governmental Activities:</b>				
Non Depreciable Capital Assets:				
Land	\$ 4,623,278	\$ -	\$ (189,400)	\$ 4,433,878
Construction in Progress	1,899,757	1,742,613	(2,773,928)	868,442
Total Non Depreciable Capital Assets	<u>6,523,035</u>	<u>1,742,613</u>	<u>(2,963,328)</u>	<u>5,302,320</u>
Depreciable Capital Assets:				
Buildings and Improvements	38,739,790	2,503,312	(601,700)	40,641,402
Improvements other than Buildings	4,356,555	204,282	-	4,560,837
Equipment	8,908,139	340,730	(419,467)	8,829,402
Furniture and Fixtures	796,916	-	(5,540)	791,376
Infrastructure	204,121,742	3,118,543	(339,735)	206,900,550
Vehicles	6,244,672	415,254	(339,443)	6,320,483
Total Depreciable Capital Assets	<u>263,167,814</u>	<u>6,582,121</u>	<u>(1,705,885)</u>	<u>268,044,050</u>
Accumulated Depreciation:				
Buildings and Improvements	13,624,031	1,127,608	(119,066)	14,632,573
Improvements other than Buildings	1,285,247	171,542	-	1,456,789
Equipment	5,176,862	927,060	(397,715)	5,706,207
Furniture and Fixtures	366,441	62,152	(5,540)	423,053
Infrastructure	60,643,141	4,673,865	(181,215)	65,135,791
Vehicles	4,824,302	465,738	(325,068)	4,964,972
Total Accumulated Depreciation	<u>85,920,024</u>	<u>7,427,965</u>	<u>(1,028,604)</u>	<u>92,319,385</u>
Total Depreciable Capital Assets, Net	<u>177,247,790</u>	<u>(845,844)</u>	<u>(677,281)</u>	<u>175,724,665</u>
Governmental Capital Assets, Net	<u>\$ 183,770,825</u>	<u>\$ 896,769</u>	<u>\$ (3,640,609)</u>	<u>\$ 181,026,985</u>

Depreciation expense was charged to governmental activities as follows:

<b>Governmental Activities:</b>	
General government:	
Legislative and executive	\$ 741,776
Judicial	93,198
Public safety	568,659
Public works	5,246,265
Health	226,112
Human services	365,931
Transportation	186,024
Total Depreciation Expense	<u>\$ 7,427,965</u>

During 2008, the County received capital contributions in the form of a vehicle donated to the emergency management department in the amount of \$10,000 and a copier donated to the commissioner's department in the amount of \$5,499.

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	<b>Balance 1/1/2008</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/2008</b>
<b>Business-Type Activities:</b>				
<b>Non Depreciable Capital Assets:</b>				
Land	\$ 2,237,414	\$ -	\$ -	\$ 2,237,414
Construction in Progress	671,832	-	-	671,832
<b>Total Non Depreciable Capital Assets</b>	<b>2,909,246</b>	<b>-</b>	<b>-</b>	<b>2,909,246</b>
<b>Depreciable Capital Assets:</b>				
Buildings and Improvements	17,173,451	-	-	17,173,451
Equipment	293,755	55,783	-	349,538
Infrastructure	48,819,265	782,696	-	49,601,961
Vehicles	614,974	-	-	614,974
<b>Total Depreciable Capital Assets</b>	<b>66,901,445</b>	<b>838,479</b>	<b>-</b>	<b>67,739,924</b>
<b>Accumulated Depreciation:</b>				
Buildings and Improvements	3,140,457	569,070	-	3,709,527
Equipment	151,066	44,024	-	195,090
Infrastructure	9,806,314	1,003,189	-	10,809,503
Vehicles	468,774	34,676	-	503,450
<b>Total Accumulated Depreciation</b>	<b>13,566,611</b>	<b>1,650,959</b>	<b>-</b>	<b>15,217,570</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>53,334,834</b>	<b>(812,480)</b>	<b>-</b>	<b>52,522,354</b>
<b>Business-Type Capital Assets, Net</b>	<b>\$ 56,244,080</b>	<b>\$ (812,480)</b>	<b>\$ -</b>	<b>\$ 55,431,600</b>

**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 which is applicable to all coverage, including property, automobile, general liability, and professional liability. General liability insurance is maintained in the amount of \$1,000,000 for each occurrence, no annual aggregate. Other liability insurance includes \$1,000,000 for Ohio Stop Gap, which provides additional coverage beyond the State's Workers' Compensation program, \$1,000,000 for 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/under insured motorist liability.

In addition, the County maintains replacement cost insurance on buildings and contents in the amount of \$141,556,364, which includes data processing equipment. Other property insurance includes the following: \$1,000,000 for extra expenses and business interruption, \$2,123,206 for contractor's equipment, \$1,721,833 for miscellaneous equipment floaters. The new electronic voting machines are now specifically scheduled with a total limit of \$1,468,800 which is included in the total property limit above. There is also \$56,985 for coverage of the 'Fine Arts' at the Reese-Peters/Decorative Arts Center, \$1,000,000 for valuable papers and records, actual cash value for automobile physical damage and \$100,000,000 for flood and earthquake damage. Comprehensive boiler and machinery coverage is carried in the amount of \$100,000,000.

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

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

For 2008, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. (See Note 23) The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings 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 \$126,204 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.

On March 1, 2005, the County began to purchase health, dental, and vision insurances through the Franklin County Cooperative. Insurance purchased through the Franklin County Cooperative is not considered limited risk health insurance. Prior to March 1, 2005, the County had a limited risk health insurance program through Managed Care of America which also included dental and vision insurance for employees. The County does not anticipated anymore run-off claims from the limited risk insurance program which ended on February 28, 2005. The County has had no third party administrator since 2005; therefore, the County has processed its own outstanding claims and refunds. No liability for unpaid claims costs as of December 31, 2007 or December 31, 2008 have been accrued because no outstanding claims were known. No additional outstanding claims were anticipated; therefore, during 2008 the remaining cash balance in the Self-Funded Health Insurance Internal Service Fund was used toward health insurance premiums and then the fund was closed.

Changes in the County's fund claims liability in 2007 and 2008 were:

	<b>Balance at Beginning of Year</b>	<b>Current Year Claims</b>	<b>Claim Payments</b>	<b>Balance at End of Year</b>
2007	\$ 1,848	\$ 739	\$ 2,587	\$ -

The County, on behalf of the Board of Mental Retardation has established a limited medical, surgical, prescription drug, and dental insurance program for employees. The Board of Mental Retardation employees are covered under plans with the South Central Ohio Insurance Consortium (SCOIC), an insurance purchasing pool (Note 23). SCOIC currently includes twelve member school districts and governmental entities. The Liberty Union-Thurston Local School District serves as the fiscal agent for the consortium. In prior years, the Board of Mental Retardation's medical, surgical, and prescription drug programs were considered traditional premium insurance while the dental program was considered a self insured program. During 2008, the agreement with SCOIC was revised for medical, surgical, and prescription drug programs and made retroactive to July 1, 2007. The new agreement with SCOIC considers medical, surgical, and prescription drug

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programs to also be self insured programs. The Board of Mental Retardation retains the risk for the first \$50,000 of a covered individual medical claim. The expense for this retroactive obligation change was reported as a current expense. Claims are paid by the Board of Mental Retardation to the SCOIC. SCOIC contracts with Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA) for claims servicing. OME-RESA contracts with Employee Benefits Management Corporation to service the claims of SCOIC members. The Board of Mental Retardation has shared risk pool coverage with OME-RESA for covered individual medical claims in excess of \$50,000 up to \$400,000 per employee per year. The Board of Mental Retardation also has a stop loss coverage insurance policy, purchased through SCOIC, for covered individual medical claims in excess of \$400,000 per employee per year. The Board of Mental Retardation has no stop loss coverage for the dental claims.

The claims liability of \$171,788 reported in the mental retardation special revenue fund at December 31, 2008, is based on an estimate provided by an actuary for medical and dental claims. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims activity for the past two fiscal years, including medical, surgical, prescription drug, and dental are as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2007	\$ 4,230	\$ 56,974	\$ 56,212	\$ 4,992
2008	4,992	1,169,469	1,002,673	171,788

The County pays all elected official bonds by State statute.

**NOTE 12 – RETIREMENT PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employee Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earning. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan. While members in State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10.0 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County’s contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County’s contribution was 17.4 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008 a portion of the County’s contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan.

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Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County at 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and the combined plans for the years ended December 31, 2008, 2007, and 2006 were \$2,328,211, \$2,352,476, and \$2,669,504, respectively; 86 percent has been contributed for 2008, and 100 percent has been contributed for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$72,711 made by the County and \$51,937 made by plan members.

**B. State Teachers Retirement System**

Plan Description - Certified teachers, employed by the school for the Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

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

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

Funding Policy - For year ended December 31, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$93,425, \$86,339, and \$61,139, respectively; 93 percent has been contributed for year 2008 and 100 percent for years 2007 and 2006. No contributions to the DC or Combined plans for year 2008 were made by the County or by the plan members.



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**NOTE 13 – POST EMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

Plan Description – OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, state and local government employers contributed 14.0 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7.0 percent of covered payroll.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$2,235,133, \$1,513,881 and \$1,271,421 respectively; 86 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The

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County's contributions for health care for the years ended December 31, 2008, 2007, and 2006 were \$7,187, \$6,641 and \$4,703 respectively; 99.5 percent has been contributed for 2008 and 100 percent has been contributed for 2007 and 2006.

**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 Health Benefits**

The County provides health, drug, dental, vision, and Employee Assistance Program (EAP) family and single insurance coverage purchased through the Franklin County Cooperative for all eligible employees. Health is provided by United HealthCare, drug is provided by Express Scripts, dental is provided by Aetna, vision is provided by United Healthcare Vision, and EAP is provided by United Behavioral Health. The Board of Mental Retardation separately contracted with the SCOIC for a self insurance based insurance plan for health, drug, and dental, Vision Plus of America for vision, and Mt. Carmel Behavioral Health for EAP services. The County pays monthly premiums for employees at varying percentages based on employee contracts.

The County provides life insurance and accidental death and dismemberment insurance to most employees through Uninerica. The Board of Mental Retardation provides life insurance through the SCOIC.

**NOTE 15 – CAPITAL LEASES – LESSEE DISCLOSURE**

In the current and prior years, the County has entered into capitalized leases for vehicles and equipment. Each lease meets the criteria of a capital lease 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 basic financial statements for governmental funds.

Equipment, vehicles, and property acquired by lease have been capitalized in the government-wide statements governmental activities in the amount of \$1,048,774, and business-type activities in the amount of \$42,506, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government-wide statements governmental activities and business-type activities, respectively. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$692,845 for equipment. Business-type activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$19,432 for equipment. Principal payments toward all capital leases during 2008 totaled \$296,700, a reduction to principal outstanding of \$289,003 for governmental activities and \$7,697 for business-type activities. The County traded-in assets of the governmental activities obtained through a capital lease within the current year. During 2008, the County entered into several new copier leases which included the emergency management department for \$31,110, the recorder department for \$11,781, and the community services department for \$43,737. The principal amount of \$11,752 was forgiven for governmental activities by the leasing company since the County reentered into new leases.

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Future minimum lease payments through 2013 for the governmental activities are as follows:

<u>Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2009	\$ 206,678	\$ 12,588
2010	161,998	7,739
2011	90,831	3,881
2012	18,783	1,858
2013	13,285	508
Total	<u>\$ 491,575</u>	<u>\$ 26,574</u>

Future minimum lease payments for business-type activities through 2011 are as follows:

<u>Year</u>	<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2009	\$ 8,250	\$ 968
2010	8,284	934
2011	1,032	20
Total	<u>\$ 17,566</u>	<u>\$ 1,922</u>

**NOTE 16 – CONTRACTUAL COMMITMENTS**

As of December 31, 2008, the County had contractual purchase commitments for eighteen projects. The amount for each project is as follows:

<u>Project</u>	<u>Fund</u>	<u>Purchase Commitments</u>	<u>Amounts Paid as of 12/31/2008</u>	<u>Amounts Remaining on Contracts</u>
Minimum Security Jail Roof Repairs	General	\$ 9,980	\$ -	\$ 9,980
Minimum Security Jail Heating/Cooling Replacement	General	10,800	-	10,800
Minimum Security Jail Electrical Upgrade	General	15,000	-	15,000
Auditor Center Line Project	Real Estate Assessment	172,000	168,699	3,301
School Wiring	Mental Retardation	45,000	-	45,000
County Road 33A Corridor Safety/Access Study	Motor Vehicle	23,400	3,115	20,285
BLO-31 Bridge Replacement	Motor Vehicle	12,924	-	12,924
Infrastructure Wiring	Permanent Improvement	434,000	131,245	302,755
	Liberty Center County			
Security Systems	Services Complex	73,329	-	73,329
Tussing Road Project	Sewer	25,000	23,148	1,852
Pleasant Lea and Lakeside Estates Project	Sewer	339,900	28,120	311,780
Engineering Services for Stormwater Facility	Sewer	10,920	-	10,920
Scada Systems Improvements Phase 1	Sewer	23,220	-	23,220
Polymer Injection System	Sewer	7,345	-	7,345
Lancaster Water System Master Plan	Water	34,500	33,043	1,457
Tussing Road Project	Water	20,000	5,158	14,842
Beals Run Sanitary Sewer Study	Water	9,000	900	8,100
Scada Systems Improvements Phase 1	Water	23,220	-	23,220
		<u>\$ 1,289,538</u>	<u>\$ 393,428</u>	<u>\$ 896,110</u>

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**NOTE 17 – LONG-TERM OBLIGATIONS**

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

	<u>Outstanding 1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>	<u>Amounts Due Within One Year</u>
<b><u>Governmental Activities:</u></b>					
<b><u>Special Assessment Bonds with Governmental Commitment:</u></b>					
Sanitary Sewer System Improv. 1991 - Serial \$649,885 @ 6.85%	\$ 210,000	\$ -	\$ 45,000	\$ 165,000	\$ 50,000
High Service Area 2000 - Serial \$643,760 @ 5.4%	230,000	-	75,000	155,000	75,000
Little Walnut Area 2002 - Serial \$983,367 @ 4.05%	550,000	-	100,000	450,000	105,000
Liberty Township Area 2004 - Serial \$1,468,715					
Serial Bonds @ 2.75%	495,000	-	55,000	440,000	55,000
Term Bonds @ 5.25%	810,000	-	-	810,000	-
Bond Amortization of Premium	60,110	-	3,536	56,574	-
Total Special Assessment Bonds	<u>2,355,110</u>	<u>-</u>	<u>278,536</u>	<u>2,076,574</u>	<u>285,000</u>
<b><u>General Obligation Bonds:</u></b>					
<b><u>1996 Various Purpose Bonds:</u></b>					
Child Support Enforcement Agency Relocation - \$465,000					
Serial Bonds @ 5.40%	50,000	-	50,000	-	-
Term Bonds @ 5.75%	220,000	-	220,000	-	-
Laughlin Building - Land Purchase - \$200,000					
Serial Bonds @ 5.40%	20,000	-	20,000	-	-
Term Bonds @ 5.75%	95,000	-	95,000	-	-
Minimum Security Jail - \$2,565,000					
Serial Bonds @ 5.40%	270,000	-	270,000	-	-
Term Bonds @ 5.75%	1,200,000	-	1,200,000	-	-
Job and Family Services Building 2001 - \$6,930,000					
Serial Bonds @ 4.15%	4,605,000	-	280,000	4,325,000	285,000
Term Bonds @ 5.00%	900,000	-	-	900,000	-
County Facility - West Campus 2003 - \$1,480,000					
Serial Bonds @ 4.00%	3,875,000	-	315,000	3,560,000	330,000
Term Bonds @ 5.00%	2,705,000	-	-	2,705,000	-
Bond Amortization of Premium	208,882	-	13,926	194,956	-
Multi-County Juvenile Detention Center - County Share 2003 - \$1,480,000					
Serial Bonds @ 4.00%	750,000	-	60,000	690,000	60,000
Term Bonds @ 5.00%	505,000	-	-	505,000	-
Bond Amortization of Premium	\$ 40,767	\$ -	\$ 2,718	\$ 38,049	\$ -

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	<u>Outstanding 1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>	<u>Amounts Due Within One Year</u>
(continued)					
<b><u>Governmental Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
One Stop Shop - Clerk of Courts					
2004 - \$600,000					
Serial Bonds @ 2.75%	\$ 205,000	\$ -	\$ 25,000	\$ 180,000	\$ 25,000
Term Bonds @ 5.25%	335,000	-	-	335,000	-
Bond Amortization of Premium	18,444	-	1,085	17,359	-
Mental Retardation Facility					
2004 - \$2,250,000					
Serial Bonds @ 2.75%	765,000	-	85,000	680,000	85,000
Term Bonds @ 5.25%	1,240,000	-	-	1,240,000	-
Bond Amortization of Premium	68,548	-	4,032	64,516	-
Airport					
2004 - \$965,000					
Serial Bonds @ 3.00%	550,000	-	100,000	450,000	105,000
Term Bonds @ 4.60%	90,000	-	-	90,000	-
Bond Amortization of Discount	(5,470)	-	(456)	(5,014)	-
<b><u>2008 Refunding Bonds:</u></b>					
Child Support Enforcement					
Agency Relocation - \$270,000					
Serial Bonds @ 3.00%	-	270,000	25,000	245,000	30,000
Bond Amortization of Premium	-	4,369	257	4,112	-
Deferred Amount on Refunding	-	(5,322)	(313)	(5,009)	-
Laughlin Building - Land					
Purchase - \$115,000					
Serial Bonds @ 3.00%	-	115,000	10,000	105,000	10,000
Bond Amortization of Premium	-	1,909	112	1,797	-
Deferred Amount on Refunding	-	(2,267)	(133)	(2,134)	-
Minimum Security Jail - \$1,510,000					
Serial Bonds @ 3.00%	-	1,510,000	140,000	1,370,000	155,000
Bond Amortization of Premium	-	24,809	1,459	23,350	-
Deferred Amount on Refunding	-	(28,978)	(1,705)	(27,273)	-
Total General Obligation Bonds	<u>18,711,171</u>	<u>1,889,520</u>	<u>2,915,982</u>	<u>17,684,709</u>	<u>1,085,000</u>
<b><u>Long - Term Note/Loan:</u></b>					
Airport Bond Anticipation Note					
2007 - \$1,000,000 @ 4.55%	1,000,000	-	1,000,000	-	-
2008 - \$1,390,000 @ 3.75%	-	1,390,000	-	1,390,000	-
Co. Engineer - Excavation Equipment					
2004 - \$133,693 @ 4.13%	52,220	-	52,220	-	-
Total Long-Term Note/Loan	<u>1,052,220</u>	<u>1,390,000</u>	<u>1,052,220</u>	<u>1,390,000</u>	<u>-</u>
<b><u>Other:</u></b>					
Compensated Absences	3,941,134	2,231,970	2,003,250	4,169,854	1,602,641
Intergovernmental Payable	11,915	-	1,819	10,096	1,819
Capital Leases	693,950	86,628	289,003	491,575	206,678
Total Governmental Activities	<u>\$ 26,765,500</u>	<u>\$ 5,598,118</u>	<u>\$ 6,540,810</u>	<u>\$ 25,822,808</u>	<u>\$ 3,181,138</u>

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	<u>Outstanding</u> <u>1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2008</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Water System Improvement					
1983 - \$300,000					
Serial Bond @ 10.00%	\$ 70,000	\$ -	\$ 10,000	\$ 60,000	\$ 10,000
Water System Improvement					
2003 - \$3,900,000					
Serial Bonds @ 4.00%	1,950,000	-	155,000	1,795,000	165,000
Term Bonds @ 5.00%	1,355,000	-	-	1,355,000	-
Bond Amortization of Premium	105,489	-	7,032	98,457	-
Water Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.30%	1,220,000	-	1,085,000	135,000	135,000
Term Bonds @ 5.25%	2,110,000	-	2,110,000	-	-
Water Works Improvement Bonds					
2005 - \$3,085,000					
Serial Bonds @ 3.25%	1,705,000	-	110,000	1,595,000	115,000
Term Bonds @ 4.35%	1,165,000	-	-	1,165,000	-
Bond Amortization of Premium	66,197	-	3,678	62,519	-
Water System Refunding Bonds					
2005 - \$925,000					
Serial Bonds @ 3.25%	680,000	-	130,000	550,000	130,000
Bond Amortization of Discount	(921)	-	(184)	(737)	-
Deferred Amount on Refunding	(34,298)	-	(6,860)	(27,438)	-
Water Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.00%	-	3,225,000	25,000	3,200,000	25,000
Bond Amortization of Premium	-	23,502	734	22,768	-
Deferred Amount on Refunding	-	(185,680)	(5,802)	(179,878)	-
Sewer Improvement Bond					
1999 - \$4,000,000					
Serial Bonds @ 4.25%	1,220,000	-	1,085,000	135,000	135,000
Term Bonds @ 5.25%	2,110,000	-	2,110,000	-	-
Sanitary Sewer Improvement Bonds					
2003 - \$2,845,000					
Serial Bonds @ 4.00%	1,430,000	-	115,000	1,315,000	120,000
Term Bonds @ 5.00%	985,000	-	-	985,000	-
Bond Amortization of Premium	77,544	-	5,170	72,374	-
Sanitary Sewer Refunding Bonds					
2003 - \$940,000					
Serial Bonds @ 4.00%	680,000	-	85,000	595,000	90,000
Bond Amortization of Premium	18,198	-	2,807	15,391	-
Sanitary Sewer Improvement Bonds					
2005 - \$1,195,000					
Serial Bonds @ 3.25%	665,000	-	45,000	620,000	45,000
Term Bonds @ 4.35%	450,000	-	-	450,000	-
Bond Amortization of Premium	\$ 25,584	\$ -	\$ 1,422	\$ 24,162	\$ -

(continued)

**Fairfield County, Ohio**  
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	<u>Outstanding 1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>	<u>Amounts Due Within One Year</u>
(continued)					
<b><u>Business-Type Activities:</u></b>					
<b><u>General Obligation Bonds:</u></b>					
Sewer Various Purpose Bonds					
2005 - \$5,675,000					
Serial Bonds @ 3.25%	\$ 3,145,000	\$ -	\$ 205,000	\$ 2,940,000	\$ 210,000
Term Bonds @ 4.35%	2,135,000	-	-	2,135,000	-
Bond Amortization of Premium	121,326	-	6,740	114,586	-
Sewer Improvement Refunding Bonds					
2008 - \$3,225,000					
Serial Bonds @ 3.00%	-	3,225,000	25,000	3,200,000	25,000
Bond Amortization of Premium	-	23,512	735	22,777	-
Deferred Amount on Refunding	-	(185,680)	(5,802)	(179,878)	-
Total General Obligation Bonds	<u>23,454,119</u>	<u>6,125,654</u>	<u>7,304,670</u>	<u>22,275,103</u>	<u>1,205,000</u>
<b><u>EPA Loan:</u></b>					
Ohio EPA Refunding Sewer Loan					
1993 - \$3,365,440 @ 3.54%	1,267,012	-	193,075	1,073,937	99,108
<b><u>OPWC Loan:</u></b>					
Ohio Public Works Commission					
Sewer Loan - 2003 - \$85,573 @ 0%	68,461	-	4,279	64,182	2,139
<b><u>Other:</u></b>					
Compensated Absences	191,962	83,921	88,982	186,901	71,990
Capital Leases	25,263	-	7,697	17,566	8,250
Total Business-Type Activities	<u>\$ 25,006,817</u>	<u>\$ 6,209,575</u>	<u>\$ 7,598,703</u>	<u>\$ 23,617,689</u>	<u>\$ 1,386,487</u>

**Governmental Activities:**

***Special Assessments Bonds***

As of December 31, 2008, the County has \$2,020,000 in special assessment bonded debt outstanding. The special assessment bonds consist of the sanitary sewer system improvement, the high service area, the Little Walnut area, and the Liberty Township area special assessment bonds that will be paid from the proceeds of special assessments levied against benefited property owners. The 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. The Little Walnut area special assessment bonds were issued to pay for part of the cost of acquiring and constructing water supply and waterworks improvements in the High Service area and Little Walnut areas. The Liberty Township area special assessment bonds were issued to pay for part of the cost of acquiring and constructing sanitary sewer improvements in the Liberty Township area. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment on these issues.

The 2004 Liberty Township area sanitary sewer special assessment bonds include both serial and term bonds originally issued in the amounts of \$658,715 and \$810,000, respectively. The special assessment bonds were sold at a premium of \$72,486 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$36,696 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$400,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$90,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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Year Ending December 31	Principal Amount to be Redeemed
2016	\$ 70,000
2017	75,000
2018	80,000
2019	85,000
Total	\$ 310,000

Term bonds maturing December 1, 2024, for \$410,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$110,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

Year Ending December 31	Principal Amount to be Redeemed
2021	\$ 95,000
2022	100,000
2023	105,000
Total	\$ 300,000

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

Year Ending December 31	Principal	Interest	Total
2009	\$ 285,000	\$ 97,728	\$ 382,728
2010	305,000	84,193	389,193
2011	235,000	69,426	304,426
2012	185,000	58,098	243,098
2013	65,000	50,362	115,362
2014-2018	360,000	209,537	569,537
2019-2023	475,000	106,313	581,313
2024	110,000	5,775	115,775
Total	\$ 2,020,000	\$ 681,432	\$ 2,701,432

**General Obligation Bonds**

At December 31, 2008, the County had \$17,380,000 in governmental general obligation bonded debt principal outstanding. The child support enforcement agency relocation, the job and family services building, the One-Stop Shop, and the airport general obligation bonds will be repaid with rent revenues from the Child Support Enforcement Agency and Community Services Special Revenue Funds, the Ohio Bureau of Motor Vehicles, and airport hangers, respectively, and the Laughlin Building, the minimum security jail, county facility-west campus, and the multi-county juvenile detention center general obligation bonds will be repaid with General Fund property tax revenues. The mental retardation facility general obligation bonds will be repaid with the Board of Mental Retardation property tax revenues. Every year taxes are directly allocated by the Board of Mental Retardation to the general obligation bond retirement debt service fund to pay the debt of the mental retardation facility. Child support enforcement agency relocation general obligation bonds were issued for building improvements and moving expenses. The job and family services building general obligation bonds were issued for the purchase and renovation of a building to be used by the job and family services department. The Laughlin Building general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The minimum security jail general obligation bonds were issued for the purpose of acquiring, renovating and constructing a County jail facility. The county facility-west campus general obligation bonds were issued for the purpose of acquiring and renovating a building for use by various departments within the County. The multi-county juvenile detention



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center general obligation bonds were issued for the purpose of acquiring, renovating, and construction a multi-county juvenile detention facility located within Fairfield County. The One-Stop Shop general obligation bonds were issued for the purpose of constructing a building at the Liberty Center County Services Complex for the purpose of housing the county clerk of courts title department and the Ohio Bureau of Motor Vehicles. The mental retardation facility general obligation bonds were issued for the purpose of acquiring and renovating a building to be used by the mental retardation department. The airport general obligation bonds were issued for the purpose of paving and the construction of airplane hangers.

The 2001 job and family services general obligation bonds include both serial and term bonds originally issued in the amounts of \$6,030,000 and \$900,000, respectively. The term portion of the job and family services general obligation bonds that remain outstanding mature in the year 2018 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, 2017, (with the balance of \$460,000 to be paid at stated maturity on December 1, 2018) at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates according to the following schedule:

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2017	\$ 440,000

The 2003 county facility-west campus general obligation bonds include both serial and term bonds originally issued in the amounts of \$5,070,000 and \$2,705,000, respectively. The general obligation bonds were sold at a premium of \$271,546 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$170,420 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$1,545,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$540,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2018	\$ 490,000
2019	515,000
Total	<u>\$ 1,005,000</u>

Term bonds maturing December 1, 2022, for \$1,160,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$595,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2021	\$ 565,000

The 2003 multi-county juvenile detention center general obligation bonds include both serial and term bonds originally issued in the amounts of \$975,000 and \$505,000, respectively. The general obligation bonds were sold at a premium of \$52,997 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$32,443 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$300,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$100,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 100,000
2019	100,000
Total	<u>\$ 200,000</u>

Term bonds maturing December 1, 2022, for \$205,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$105,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 100,000

The 2004 One-Stop Shop general obligation bonds include both serial and term bonds originally issued in the amounts of \$265,000 and \$335,000, respectively. The general obligation bonds were sold at a premium of \$22,241 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$14,939 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$165,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$35,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 30,000
2017	30,000
2018	35,000
2019	35,000
Total	<u>\$ 130,000</u>

Term bonds maturing December 1, 2024, for \$170,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$45,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 40,000
2022	40,000
2023	45,000
Total	<u>\$ 125,000</u>

The 2004 mental retardation facility general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,010,000 and \$1,240,000, respectively. The general obligation bonds were sold at a premium of \$82,661 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$56,291 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$615,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2016 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$135,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

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<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 110,000
2017	115,000
2018	125,000
2019	130,000
Total	<u>\$ 480,000</u>

Term bonds maturing December 1, 2024, for \$625,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$170,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2024):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 145,000
2022	150,000
2023	160,000
Total	<u>\$ 455,000</u>

The 2004 airport general obligation bonds include both serial and term bonds originally issued in the amounts of \$875,000 and \$90,000, respectively. The general obligation bonds were sold at a discount of \$7,065 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$23,549 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2019 for \$90,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2014 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$15,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2019):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2014	\$ 15,000
2015	15,000
2016	15,000
2017	15,000
2018	15,000
Total	<u>\$ 75,000</u>

The 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail include both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. Bonds maturing after December 1, 2006, shall be subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing December 1, 2006, at the redemption prices (expressed as percentages of the principal amount to be redeemed) set forth below, plus accrued interest to the redemption date:

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2006, through November 30, 2007	101.0%
December 1, 2007, through November 30, 2008	100.5%
December 1, 2008, and thereafter	100.0%

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The term portion of the various purpose general obligation bonds that remain outstanding mature in the year 2016 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on December 1, in each of the years 2010 through 2015 (with the balance of \$250,000 to be paid at stated maturity on December 1, 2016), according to the following schedule:

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2010	\$ 180,000
2011	195,000
2012	205,000
2013	215,000
2014	230,000
2015	240,000
Total	<u>\$ 1,265,000</u>

On July 24, 2008, the County refunded the 1996 various purpose general obligation bonds split between the child support enforcement agency relocation, the Laughlin Building land purchase, and the minimum security jail which included both serial and term bonds originally issued in the amounts of \$1,715,000 and \$1,515,000, respectively. These bonds were issued for a 20 year period with final maturity at December 1, 2016. On July 24, 2008, the County issued \$1,895,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.00 percent. The general obligation bonds were sold at a premium of \$31,087 that will be amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$33,537 are deferred and will be amortized over the term of the bonds. \$1,891,567 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1996 various purpose general obligation bonds. As a result, \$1,855,000 of refunded bonds is considered defeased and the liability is removed from the statement of net assets. On September 24, 2008, the 1996 various purpose general obligation bonds were called and paid in full and the escrow account was closed.

The refunding resulted in current refunding of the 1996 various purpose general obligation bonds. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2016. The amount amortized for 2008 is \$2,151. The County completed its current refunding to reduce its total debt service requirements over the next eight years by \$160,274 in order to obtain an economic gain of \$136,987.

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 1,085,000	\$ 797,909	\$ 1,882,909
2010	1,130,000	757,634	1,887,634
2011	1,185,000	710,149	1,895,149
2012	1,175,000	664,149	1,839,149
2013	1,235,000	612,763	1,847,763
2014-2018	6,300,000	2,246,745	8,546,745
2019-2023	5,055,000	693,739	5,748,739
2024	215,000	11,286	226,286
Total	<u>\$ 17,380,000</u>	<u>\$6,494,374</u>	<u>\$ 23,874,374</u>

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**Long-Term Note/Loan**

As of December 31, 2008, the County had \$1,390,000 in long-term notes.

The Airport Hanger Construction Capital Projects Fund bond anticipation note issued for \$1,000,000 on April 5, 2007 matured on April 1, 2008. On January 24, 2008, the County reissued a \$1,475,000 bond anticipation note which matures on April 21, 2009. Of the proceeds, \$1,000,000 was used to retire the \$1,000,000 in notes on April 1, 2008 and the remaining \$475,000 was used to construct additional airport hangers. The original note was issued for the purpose of acquiring, construction, and equipping the airport facilities with new airplane hangers and paving.

The Airport Hanger Construction Capital Projects Fund bond anticipation note issued on January 24, 2008 for \$1,475,000 is scheduled to mature on April 21, 2009. On January 21, 2009, the County issued a \$1,390,000 bond anticipation note which matures on January 20, 2010. This new note was used to retire \$1,390,000 of the \$1,475,000 in notes that matured on April 21, 2009. The remaining \$85,000 was recorded as a short-term note payable as of December 31, 2008 and presented in Note 18.

The County engineer loan was entered into on October 26, 2004, for \$133,693. This loan was entered into for the purpose of acquiring equipment for the County engineer's department. The engineer's department paid the loan in full on April 25, 2008.

**Business-Type Activities:**

**General Obligation Bonds**

As of December 31, 2008, the County had \$22,230,000 in business-type general obligation bonds principal outstanding. The 1983 water system improvement general obligation bonds, the 2003 water system improvement general obligation bonds, the 1999 water improvements general obligation bonds, the 2005 water works improvement bonds, the 2005 water system refunding bonds, and the 2008 water improvement refunding bonds will be paid from revenues derived by the County from the operation of the water system. The 1999 sewer improvement general obligation bonds, the 2003 sanitary sewer improvement general obligation bonds, the 2003 sanitary sewer refunding general obligation bonds, the 2005 sanitary sewer improvement bonds, the 2005 sewer various purpose bonds, and the 2008 sewer improvement refunding bonds will be paid from revenues derived by the County from the operation of the sewer system. All general obligation bonds are backed by the full faith and credit of the County. All general obligation bonds were issued for the purpose of improving sanitary sewer and water systems within the County.

The 2003 water system improvements general obligation bonds include both serial and term bonds originally issued in the amounts of \$2,545,000 and \$1,355,000, respectively. The general obligation bonds were sold at a premium of \$137,136 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$85,496 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020 for \$770,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$270,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 245,000
2019	255,000
Total	<u>\$ 500,000</u>

Term bonds maturing December 1, 2022, for \$585,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal

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amounts and in the years as follows (the remaining \$300,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 285,000

The 2003 sanitary sewer system improvements general obligation bonds include both serial and term bonds originally issued in the amounts of \$1,860,000 and \$985,000, respectively. The general obligation bonds were sold at a premium of \$100,807 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$62,370 are deferred and being amortized over the term of the bonds. Term bonds maturing December 1, 2020, for \$565,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2018, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$195,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2020):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2018	\$ 180,000
2019	190,000
Total	<u>\$ 370,000</u>

Term bonds maturing December 1, 2022, for \$420,000 shall be subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2021 at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$215,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2022):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2021	\$ 205,000

On April 15, 2003, the County issued \$940,000 of sanitary sewer refunding general obligation bonds which consisted of serial bonds with varying rates of 2.00% to 4.00%. The general obligation bonds were sold at a premium of \$30,782 that is being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$20,146 are deferred and being amortized over the term of the bonds.

On April 1, 2005, the County issued \$10,880,000 in general obligation bonds which included both serial and term bonds originally issued in the amounts of \$7,130,000 and \$3,750,000, respectively. The general obligation bonds were sold at a premium of \$242,705 and a discount of \$1,381 that are being amortized over the term of the bonds. Issuance costs associated with the bond issue in the amount of \$197,392 are deferred and being amortized over the term of the bonds.

Term bonds maturing December 1, 2017, for \$990,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2016, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$505,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2017):

<u>Year Ending December 31</u>	<u>Principal Amount to be Redeemed</u>
2016	\$ 485,000

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Term bonds maturing December 1, 2023, for \$1,315,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$675,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2023):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2022	\$ 640,000

Term bonds maturing December 1, 2025, for \$1,445,000 shall be subject to mandatory sinking fund redemption in part on December 1, 2022, at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows (the remaining \$740,000 principal amount of such bonds shall be payable at stated maturity on December 1, 2025):

<u>Year Ending</u> <u>December 31</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2024	\$ 705,000

The bonds maturing on or after December 1, 2015 are subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2015 at a redemption price of 100% of the principal amount to be redeemed, plus accrued interest to the redemption date.

On September 1, 1993, the County issued \$920,000 of water system general obligation bonds. The bonds were issued for a 20 year period with final maturity at July 1, 2012. The bond issue was refunded during 2005. On April 1, 2005, the County issued \$925,000 of water system refunding general obligation bonds which consisted of serial bonds with varying rates of 2.50% to 4.00%. The general obligation bonds were sold at a discount of \$1,381 that is being amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$16,781 are deferred and being amortized over the term of the bonds. \$911,447 (after discount, underwriting fees, other issuance costs, and County contributions) was deposited in an irrevocable trust to provide for all future debt service payments on the refunded 1993 water system general obligation bonds. As a result, \$860,000 of refunded bonds were considered defeased and the liability was removed from the statement of net assets. As of December 1, 2006, the bonds were called and paid in full.

The 1999 sewer and water improvements combined general obligation bonds include both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. Issuance costs associated with the bond issue in the amount of \$195,000 were deferred and being amortized over the term of the bonds. Bonds maturing after June 1, 2009, shall be subject to optional redemption prior to maturity at the option of the County upon such terms, at such times, and at such prices set below, plus accrued interest to the redemption date.

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption</u> <u>Prices</u>
June 1, 2009 through May 31, 2010	101.0%
June 1, 2010 and thereafter	100.0%

The term portion of the 1999 sewer and water improvements combined general obligation bonds that remain outstanding mature in the year 2024 and are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on June 1, in each of the years 2016 through 2023 (with the balance of \$575,000 to be paid at stated maturity on June 1, 2024), according to the following schedule:

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Year Ending December 31	Principal Amount to be Redeemed
2016	\$ 375,000
2017	395,000
2018	420,000
2019	440,000
2020	465,000
2021-2023	1,550,000
Total	<u>\$ 3,645,000</u>

On July 24, 2008, the County partially refunded the 1999 sewer and water improvement combined general obligation bonds which included both serial and term bonds originally issued in the amounts of \$3,780,000 and \$4,220,000, respectively. On July 24, 2008, the County issued \$6,450,000 of general obligation refunding bonds which consisted of serial bonds with varying rates of 3.00 percent to 4.25 percent. The general obligation bonds were sold at a premium of \$47,014 that will be amortized over the term of the refunded bonds. Issuance costs associated with the bond issue in the amount of \$105,406 are deferred and will be amortized over the term of the bonds. \$6,388,260 (after premium, underwriting fees, and other issuance costs) was deposited in an irrevocable trust to provide for all future debt service payments on the partially refunded 1999 sewer and water improvement general obligation bonds. As a result, \$1,910,000 in serial bonds and \$4,220,000 in term bonds were advanced refunded bonds and are considered defeased and the liability was removed from the statement of net assets as well as the unamortized issuance costs. The 1999 sewer and water improvement combined general obligation bonds were originally issued with \$195,000 in issuance costs of which \$7,800 remained outstanding after the refunding. Issuance costs associated with the bond issue will be amortized over the life of the bond issue. The remaining portion of the 1999 sewer and water improvement combined general obligation bonds are being paid from the water and sewer operation revenues. The original issuance was for a 25 year period with final maturity at June 1, 2024, and after the advance refunding has a final maturity at December 1, 2024. As of December 31, 2008, \$6,233,024 in cash remained with the escrow agent to retire outstanding bonds in the amount of \$6,130,000.

The refunding resulted in advance refunding of the 1999 sewer and water improvement general obligation bonds. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense through the year 2024. The amount amortized for 2008 is \$13,755. The County completed its advance refunding to reduce its total debt service requirements over the next sixteen years by \$279,859 in order to obtain an economic gain of \$291,925.

The following table lists the annual debt service requirements to maturity for general obligation bonds of the sewer and water funds:

Year Ending December 31	Sewer		Water		Total
	Principal	Interest	Principal	Interest	
2009	\$ 625,000	\$ 544,458	\$ 580,000	\$ 428,828	\$ 2,178,286
2010	640,000	524,368	595,000	409,852	2,169,220
2011	660,000	499,807	620,000	386,863	2,166,670
2012	685,000	475,518	640,000	363,566	2,164,084
2013	720,000	446,617	515,000	336,391	2,018,008
2014-2018	3,645,000	1,782,226	2,905,000	1,340,685	9,672,911
2019-2023	4,130,000	891,150	3,275,000	615,158	8,911,308
2024-2025	1,270,000	86,938	725,000	44,688	2,126,626
Total	<u>\$ 12,375,000</u>	<u>\$5,251,082</u>	<u>\$ 9,855,000</u>	<u>\$ 3,926,031</u>	<u>\$ 31,407,113</u>



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**Loans**

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay \$3,365,440 and \$85,573 in an EPA refunding loan issued in 1993 and an Ohio Public Works Commission (OPWC) interest free loan issued in 2003, respectively. Proceeds from the EPA loan provided financing for the refunding of prior sewer debt issued in 1993 that was used for sewer improvements. The EPA loan is payable solely from sewer customer net revenues and is payable through 2014. Proceeds from the OPWC loan provided financing for sanitary sewer improvements within Liberty Township. The OPWC loan is payable solely from sewer customer net revenues and are payable through 2024. Annual principal and interest payments on the loans are expected to require less than 4.4 percent of net revenues for the EPA loan and less than 241.4 percent of net revenues for the OPWC loan.

The EPA loan had total principal and interest paid for the current year and total customer net revenues were \$236,233 and \$1,259,799, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 99,108	\$ 19,009	\$ 118,117
2010	203,510	32,723	236,233
2011	210,779	25,455	236,234
2012	218,305	17,929	236,234
2013	226,102	10,132	236,234
2014	116,133	1,984	118,117
Total	<u>\$ 1,073,937</u>	<u>\$ 107,232</u>	<u>\$ 1,181,169</u>

The OPWC loan total principal paid for the current year and total customer net revenues were \$4,279 and \$1,259,799, respectively. Annual debt service requirements to maturity for the debt are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>
2009	\$ 2,139
2010	4,279
2011	4,279
2012	4,279
2013	4,279
2014-2018	21,395
2019-2023	21,395
2024	2,137
Total	<u>\$ 64,182</u>

**Other Long-Term Items:**

***Compensated Absences***

The County will pay compensated absences from the General Fund, Community Services, Motor Vehicle, Mental Retardation, Alcohol, Drug Addiction, and Mental Health Board, Dog and Kennel, Child Support and Enforcement Agency, Real Estate Assessment, Youth Services, Delinquent Real Estate Collection, Emergency Management and Homeland Security, Adult Community Based Corrections, Litter Enforcement, Crossroads Center, Victims of Crime, Drug Court Program, and the Title IV-E Special Revenue Funds, and the Sewer and Water Enterprise Funds.

***Intergovernmental Payable***

The County owes special assessments to the City of Lancaster (Fairfield County seat) for sidewalk and street improvements in front of the County buildings.

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***Capital Leases***

The County has issued capital lease obligations for various vehicles and equipment. These leases will be repaid from the General Fund, the Community Services, the County Recorder Equipment, the Emergency Management and Homeland Security, the Certificate of Title Administration, and the County Probation Services Community Based Corrections Special Revenue Funds, the Financial Management Information System Capital Projects Fund, and the Sewer and Water Enterprise Funds.

***Legal Debt Margin***

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2008, are a margin on unvoted debt of \$20,497,251, and an overall debt margin of \$67,558,002.

***Conduit Debt***

As authorized by State Statute, Fairfield County issued \$28,995,000 of Hospital Facilities Refunding Revenue Bonds for the Fairfield Medical Center in July, 1993. These bonds were issued for the purpose of advance refunding through an in-substance defeasance, two prior hospital debt issues. The Hospital is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Hospital are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2008. The amount outstanding at December 31, 2008, is \$18,705,000.

As authorized by State Statute, Fairfield County issued \$34,710,000 of Hospital Facility Refunding Bonds for the Fairfield Medical Center on December 1, 2003. These bonds were issued for the purpose of financing the acquisition, construction, and equipping the hospitals' facilities. 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, 2008. The amount outstanding at December 31, 2008, is \$34,410,000.

As authorized by State Statute, Fairfield County issued \$8,126,000 of Multifamily Housing Revenue Bonds for the Collins Road Properties, Ltd. in May, 2006. These bonds were issued for the purpose of financing for the acquisition, renovation, installation, and equipping of multifamily residential rental housing facilities. The Collins Road Properties, Ltd. is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the housing facilities are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2008. The amount outstanding at December 31, 2008, is \$7,967,269.

As authorized by State Statute, Fairfield County issued \$1,000,000 of Economic Development Revenue Bonds for the Fairfield County Foundation in July, 2006. These bonds were issued for the purpose of financing the construction of a new branch library. The Foundation is required to make payments to a trustee in amounts sufficient to pay principal and interest on the bonds. Substantially all gross receipts of the Foundation are pledged as collateral against retirement of the issue. Under Ohio law, these bonds do not represent an obligation of the County at December 31, 2008. The amount outstanding at December 31, 2008, is \$686,000.

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As authorized by State Statute, Fairfield County entered into a master equipment lease-purchase and sublease-purchase agreement dated July 1, 2007 with National City Equipment Finance and Fairfield Medical Center. This lease agreement was entered into for the purpose for the acquisition of various hospital facilities, as well as, the acquisition of certain equipment. The Hospital is required to make payments to National City Equipment Finance in amounts sufficient to pay principal and interest on the outstanding debt. Under Ohio law, this agreement does not represent an obligation of the County at December 31, 2008. The amount outstanding at December 31, 2008, is \$1,771,955.

**NOTE 18 – NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2008, follows:

	<u>Outstanding 1/1/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2008</u>
<i>Capital Projects Funds:</i>				
Airport Improvement 2008 - 3.75%	\$ -	\$ 85,000	\$ -	\$ 85,000
<i>Enterprise Fund:</i>				
Water System Improvement Note 2007 - 4.50%	350,000	-	350,000	-
Total	<u>\$ 350,000</u>	<u>\$ 85,000</u>	<u>\$ 350,000</u>	<u>\$ 85,000</u>

The Airport Hanger Construction Capital Projects Fund bond anticipation note is backed by the full faith and credit of Fairfield County. The notes were issued for the purpose of acquiring, constructing, and equipping the airport facilities with new airplane hangers and paving. The airport note was issued on January 24, 2008 for \$1,475,000 and matures on January 21, 2009. On January 21, 2009, the County refinanced the bond anticipation notes and rolled \$1,390,000 into a note maturing on January 20, 2010 and the remaining \$85,000 was paid off in 2009 and was considered short-term notes payable as of December 31, 2008. The \$1,390,000 portion of the note was presented in the long-term obligations in Note 17.

The Water System bond anticipation notes issued on April 4, 2007 for \$350,000 matured on April 1, 2008. These bond anticipation notes were issued for the purpose of acquiring and constructing water supply and waterworks improvements for the Little Walnut water treatment facility. The notes were retired from revenues derived by the County from the operation of the water system.

**NOTE 19 – INTERFUND TRANSACTIONS**

Interfund transfers during 2008, consisted of the following:

	<u>Transfer to</u>				<u>Totals</u>
	<u>Major Funds</u>				
	<u>Community Services</u>	<u>Motor Vehicle</u>	<u>General Obligation Bond Retirement</u>	<u>Other Nonmajor Governmental</u>	
<i>Transfer from</i>					
<i>Major Governmental Funds:</i>					
General Fund	\$ 390,910	\$ 348,534	\$ 822,568	\$ 3,329,810	\$ 4,891,822
Motor Vehicle	-	-	113,397	208,690	322,087
Other Nonmajor Governmental	-	-	-	200,000	200,000
Total All Funds	<u>\$ 390,910</u>	<u>\$ 348,534</u>	<u>\$ 935,965</u>	<u>\$ 3,738,500</u>	<u>\$ 5,413,909</u>

The transfer from/to were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to spend them, to move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payment becomes due, to use unrestricted revenue collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, to move money into the capital project funds to be spent on capital related projects, and to move money to the debt service funds for debt repayment.

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Interfund balances at December 31, 2008, consist of the following individual interfund receivables and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>					
	<u>Major Funds</u>			<u>Major Funds</u>		
	General	Community Services	Other Nonmajor Governmental	Sewer	Water	Totals
Major Governmental Funds:						
General Fund	\$ -	\$ 2,017	\$ 3,231	\$ 8,342	\$ 4,794	\$ 18,384
Community Services	11,778	-	384	167	166	12,495
Motor Vehicle	931	-	-	-	-	931
Mental Retardation	-	-	-	132	197	329
Alcohol, Drug Addiction, and Mental Health Board	13,314	-	21,479	-	-	34,793
Other Nonmajor Governmental	29,805	359,868	4,028	-	-	393,701
Major Enterprise Funds:						
Sewer	603	-	-	-	-	603
Water	603	-	-	-	-	603
Total All Funds	<u>\$ 57,034</u>	<u>\$ 361,885</u>	<u>\$ 29,122</u>	<u>\$ 8,641</u>	<u>\$ 5,157</u>	<u>\$ 461,839</u>

The interfund receivables/payables are due to lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds are made. Also, the General Fund made advances (short term loans) to the Emergency Management and Homeland Security Special Revenue Fund.

**NOTE 20 – JOINTLY GOVERNED ORGANIZATIONS**

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

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

Three groups govern and operate the District. A twelve-member board of directors, made up of three commissioners from each county, is responsible for the District's financial matters. Financial records are maintained by the Licking County Auditor and Treasurer, and the Licking County Commissioners budget and finance the District with board approval. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste. Although the County contributed amounts to the District at the time of its creation, no additional contributions by the County are anticipated. A twenty-one member policy committee, made up of five members from each county and one at-large member appointed by the board of directors, is responsible for preparing the solid waste management plan of the District in conjunction with a sixteen-member Technical Advisory Council (members appointed by the policy committee). The District's continuing existence does not depend on the County's continuing participation. The County has no equity interest and 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 Alcohol, Drug Addiction, and Mental Health Board, Fairfield County Children Services, Fairfield Department of Health, New Horizons, the local office of the Rehabilitation Services Commission, Fairfield County Drug and Alcohol Recovery Services, and the Lancaster City Board of Education. The Committee received no additional monies during 2008. The previous existing balance that had accumulated from state and federal grants funded operations this year. No

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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, a statutorily created political subdivision of the State. Fairfield County, its municipalities, and its townships jointly govern the Commission. All of the County Commissioners are members of the 48-member board, and 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 2008, the County contributed \$130,050 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 has been established by a resolution of the County Commissioner's office and incorporated as a non-profit organization under the laws of the State of Ohio. A nine-member board operates the Bureau. Three of the board members are appointed by the County Commissioners, three by the Chamber of Commerce, and three by the Hotel/Motel Association. 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 2008, the County contributed \$10,000 to the Bureau. The Bureau is its own contracting and budgeting authority. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

**E. Mid Eastern Ohio Regional Council (MEORC)**

The Mid Eastern Ohio Regional Council of Governments (MEORC) is a jointly governed organization that services eighteen counties in Ohio. The Council provides investigative services to the Fairfield County Board of Mental Retardation and Developmental Disabilities. Superintendents of each county's Board of Mental Retardation and Developmental Disabilities make up the Council. Fees and state grants generate its revenues. Although the County contributed to the Council upon its creation, the County made no contributions to the Council during 2008 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 Alcohol, Drug Addiction, and Mental Health Board; Health Commissioner of the Fairfield Department of Health; 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 collaboration established pursuant to the federal early intervention program operated under the "Education of the Handicapped Act Amendments of 1986;" and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. The Council's revenues will consist of operating grants along with pooled funding from other government sources. In 2008, the County gave an allocation of \$100,000 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. A fifteen-member board governs the Agency. This board is made up of five representatives from the public sector, five representatives from the private sector, and five representatives from the low-income sector. The Fairfield County Recorder, the Fairfield County Commissioners, and the Fairfield County Sheriff appoint three representatives from the public sector. The Lancaster City Auditor and a village clerk-treasurer appoint the remaining public sector representatives. The Agency administered the following grants on behalf of the County: Community Housing Improvement Program (CHIP), Ohio Department of Natural Resources, and the Coshocton-Fairfield-Licking-Perry Solid Waste District. In 2008, the County made payments to the Agency for administrative services of the County's CHIP grant in the amount of \$13,333. 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. Pickaway-Ross-Fairfield Area 20 Workforce Investment Board**

The Pickaway-Ross-Fairfield Workforce Investment Board (Board) is a non-profit corporation created to develop a comprehensive workforce system pursuant to the House Bill 470 and the Federal Workforce Investment Act of 1998. Its purpose is to bring together business, education, and labor leaders to assess the workforce needs of employers and employment and training needs of job seekers. The Board is made up of representatives from each of the following counties: Pickaway, Ross, and Fairfield. The County Commissioners of the respective counties make their Board appointments. In 2008, Fairfield County made no contributions to the Board. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**I. Fairfield 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. In the past, the System's revenues consisted of membership fees, contributions, and an annual grant applied for by the Fairfield County Commissioners that was given to the System to maintain. The grant funding ended in 2006. During 2007, the System was still in existence but it was not operating as intended due to the loss of grant funding. The County did not contribute any money to the System during 2008. On December 19, 2008, the Fairfield County Agency Transportation System, Inc. dissolved due to the loss of funding.

**J. 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 crime activities. The Unit has a five-member Governing Board that consists of one County Commissioner or designee from each county, and the Mayor, City Manager, or designee from the cities of Lancaster, Pickerington, 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 2008, the County contributed \$110,830 in grant monies. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**K. Heart of Ohio Resource Conservation and Development Council**

The Heart of Ohio Resource Conservation and Development Council is a jointly governed organization created to enhance the quality of life in central Ohio by facilitating the use of natural resources for a sustainable future. The Council is composed of twenty-seven members from the nine member counties. The nine member counties are as follows: Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, and Pickaway. The Council consists of one representative from each county's Board of Commissioners, one representative from each county's Soil and Water Conservation District, and one member-at-large representative from each county, jointly appointed by the Board of Commissioners and the Soil and Water Conservation District. The County's 2008 Council membership amount was \$200. Continued existence of the Board is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**L. Perry Multi-County Juvenile Facility**

The Perry Multi-County Juvenile Facility is a jointly governed organization created to rehabilitate juvenile offenders in lieu of commitment to the Ohio Department of Youth Services. The Facility has an eight member Governing Board that consists of one juvenile court judge, or designee, from the counties of Coshocton, Delaware, Fairfield, Knox, Licking, Morgan, Muskingum, and Perry. The Facility also has an Executive Committee that handles the daily operations of the Facility and reports to the Governing Board. The Executive Committee shall be composed of the officers of the Governing Board. The Facility's revenues will consist of an annual grant applied for by the Director of the Facility and charges for services from the participating counties. In 2008, the County made no payments to the Facility for housing of juvenile offenders. Continued existence of the Facility is not dependent upon the County's continued participation, no equity interest exists, and no debt is outstanding.

**NOTE 21 – RELATED ORGANIZATIONS**

**A. Fairfield County District Library**

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

**B. Fairfield County Historical Parks Commission**

The County Probate Judge is responsible for appointing the three-member board of the Fairfield County Historical Parks Commission. Board members can be removed only by due process. The County has no ability to impose its will on the organization nor is a burden/benefit relationship in existence. During 2008, the District received an allocation of \$65,000 from the County. 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. A five-member board operates the Authority. The County appoints three members and the City of Lancaster appoints two members. The board adopts their own appropriations, is their own contracting authority, hires and fires their own staff, authorizes all expenditures, and does not rely on the City or the County to finance deficits. The Authority receives funding from the federal government in the form of grants. All monies are received directly by the Authority in the Authority's name. Although the County appoints members to the board, the County is not financially accountable for the Authority, nor is the Authority fiscally dependent on the County. The Authority has no outstanding debt. Complete financial information can be obtained from the Fairfield Metropolitan Housing Authority, 315 North Columbus Street, Suite 200 Lancaster, Ohio.

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**NOTE 22 – JOINT VENTURE**

**Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District.** The Fairfield, Hocking, Licking, and Perry County Multi-County Juvenile Detention District (District) is a statutorily created political subdivision of the State. The District is a joint venture operated by Fairfield, Hocking, Licking, and Perry Counties for the purpose of providing 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 District is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The joint board of commissioners exercises total control over the operation of the District, including budgeting, appropriation, contracting, and designating management. The joint board of commissioners appoints a board of twelve trustees to operate the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to, or burden on, the counties involved.

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

In 2008, the District received \$1,972,276 in contributions from member counties, for an eight year total of \$13,197,589 from all member counties. Fairfield County contributed \$857,287 in 2008, for an eight year total of \$5,675,569 being contributed by the County as of December 31, 2008. The County's total contributions represent 43 percent of total member contributions as of December 31, 2008. The County is the fiscal agent for the District; therefore, the financial activity is reflected in a County agency fund. In 2002, construction on the new juvenile detention center started, the center's site is within the County. Construction was completed in 2004 and the District opened its doors for business on February 9, 2004. The County's share of the joint venture is \$2,441,884 as of December 31, 2008. No debt has been incurred by the District. Complete financial information can be obtained from the Fairfield, Hocking, Licking, and Perry Multi-County Juvenile Detention District, 923 Liberty Drive, Lancaster, Ohio 43130.

**NOTE 23 - POOLS**

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

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

Each member County has one vote on all matters requiring a vote, which will be cast by a designated representative. An elected board of not more than nine trustees manage the affairs of the Corporation. Only County Commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2008 was \$387,116.



**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 one member on the group executive committee in any year, and each elected members shall be a County Commissioner.

**C. South Central Ohio Insurance Consortium**

The Fairfield County Board of Mental Retardation is a member of the South Central Ohio Insurance Consortium (SCOIC), an insurance purchasing pool. The SCOIC's primary purpose and object is establishing and carrying out a cost effective cooperative health program for its member organizations. The governing board consists of the superintendent or other designee appointed by each of the members of the SCOIC. Members include the following school districts and governmental entities: Amanda Clearcreek Local School District, Berne Union Local School District, Bloom-Carroll Local School District, Canal Winchester Local School District, Fairfield Local Schools, Fairfield Union Local School District, Lancaster City School District, Fairfield County Board of Mental Retardation, City of Lancaster, Liberty Union-Thurston Local School District, Miami Trace Local School District, and Washington Court House City Schools. The Liberty Union-Thurston Local School District serves as the fiscal agent for the SCOIC.

SCOIC contracts with the Ohio Mid-Eastern Regional Educational Service Agency (OME-RESA), a risk sharing, claims servicing, and insurance purchasing pool, for medical, dental, and prescription drug coverage on a self-insured basis. The SCOIC members are considered self insured and pay a monthly premium to OME-RESA that is actuarially calculated based on the participants' actual claims experience which are utilized for the payment of claims within the claims servicing pool up to the self-insurance deductible limit; and for this portion of the plan, all plan participants retain their own risk. An additional fee is paid for participation in the internal pool that is based on the claims of the internal pool in aggregate and is not based on individual claims experience. In the event of a deficiency in the internal pool, participants would be charged a higher rate for participation, and in the event of a surplus, the internal pool pays dividends to the participants. SCOIC members participate in the shared risk pool through OME-RESA for individual claims from \$50,000 to \$400,000. SCOIC members are then covered under stop loss coverage for claims over \$400,000. OME-RESA contracts with Employee Benefits Management Corporation to service the claims of SCOIC members. In the event that the School District would withdraw from SCOIC, the School District would be required to give a one hundred eighty day notice prior to the end of their three year contract, be responsible for all run-out claims, and would have no rights to share in any surplus funds of SCOIC. In the event SCOIC members would withdraw from OME-RESA, SCOIC members would be required to give a thirty day notice, be responsible for all run-out claims, and have no rights to share in any surplus funds of OME-RESA. To obtain financial information for the SCOIC, write to the fiscal agent, Liberty Union-Thurston Local School District, 600 Washington Street, Baltimore, Ohio 43105.

**NOTE 24 – 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.

**Fairfield County, Ohio**  
Notes to the Basic Financial Statements  
December 31, 2008

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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 25 – RELATED PARTY TRANSACTIONS**

Fairfield Industries, Incorporated, a discretely presented component unit of Fairfield County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its program. These contributions are reflected as operating revenues and operating expenses at cost or fair market value, as applicable, in the basic financial statements in the amount of \$335,316. Residential-based services provided directly to the component unit's clients by the County amounted to \$3,035,544.

**NOTE 26 – SUBSEQUENT EVENTS**

On January 8, 2009, the County issued \$500,000 in Sanitary Sewer Improvement Bond Anticipation Notes with an interest rate of 3.25% which will mature on January 7, 2010. These notes were issued for the purpose of constructing sanitary sewer improvements in the Carroll area.

On January 21, 2009, the County issued \$1,390,000 in Airport Improvement Bond Anticipation Notes which will mature on January 20, 2010. These notes will be used to retire the \$1,475,000 in Airport Improvement Bond Anticipation Notes outstanding as of December 31, 2008.

On February 2, 2009, the County drew down \$682,528 from a State Infrastructure Bank Loan for the purpose of acquiring land for the expansion of the airport. The loan will be for ten years.

**NOTE 27 – FAIRFIELD INDUSTRIES, INCORPORATED, COMPONENT UNIT NOTE**

**A. Basis of Presentation**

The Fairfield Industries, Incorporated prepares their financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method of accounting, revenues and expenses are identified within specific periods of time and are recorded as incurred, along with acquired assets, without regard to the date of receipt or the payment of cash.

**B. Capital Assets**

Property and equipment are recorded at cost if purchased or at estimated fair market value at the date of donation. Expenditures for major additions and improvements are capitalized. Minor replacements, maintenance, and repairs are charged to expense as incurred. When property and equipment are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the results of operations for the respective period. Depreciation is provided over the estimated useful lives of the related assets using the straight-line method.

Combining  
Financial  
Statements  
and  
Schedules

# General Fund

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

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General government - legislative and executive</b>				
Commissioners:				
Personal services .....	\$ 377,160	\$ 377,160	\$ 344,944	\$ 32,216
Fringe benefits .....	115,685	109,685	101,791	7,894
Materials and supplies .....	25,969	22,134	18,717	3,417
Contractual services .....	406,438	408,846	397,112	11,734
Capital outlay .....	-	2,000	1,874	126
Other .....	188,197	188,197	187,562	635
Total commissioners .....	<u>1,113,449</u>	<u>1,108,022</u>	<u>1,052,000</u>	<u>56,022</u>
Economic development:				
Personal services .....	100,243	100,243	95,790	4,453
Fringe benefits .....	34,967	28,977	25,820	3,157
Materials and supplies .....	1,720	2,206	1,568	638
Contractual services .....	10,821	13,402	12,506	896
Total economic development .....	<u>147,751</u>	<u>144,828</u>	<u>135,684</u>	<u>9,144</u>
Auditor:				
Personal services .....	594,940	589,697	581,742	7,955
Fringe benefits .....	222,561	210,304	193,729	16,575
Materials and supplies .....	44,284	34,871	34,699	172
Contractual services .....	255,804	273,107	272,796	311
Capital outlay .....	504	8,550	8,550	-
Other .....	-	332	332	-
Total auditor .....	<u>1,118,093</u>	<u>1,116,861</u>	<u>1,091,848</u>	<u>25,013</u>
Assessing personal property:				
Personal services .....	41,195	47,363	47,363	-
Fringe benefits .....	12,240	12,003	12,003	-
Materials and supplies .....	5,721	-	-	-
Total assessing personal property .....	<u>59,156</u>	<u>59,366</u>	<u>59,366</u>	<u>-</u>
Treasurer:				
Personal services .....	201,933	201,933	196,416	5,517
Fringe benefits .....	99,665	98,465	80,789	17,676
Materials and supplies .....	5,331	5,296	4,171	1,125
Contractual services .....	32,399	41,096	40,300	796
Total treasurer .....	<u>339,328</u>	<u>346,790</u>	<u>321,676</u>	<u>25,114</u>
Prosecuting attorney:				
Personal services .....	858,320	929,535	929,423	112
Fringe benefits .....	311,468	303,652	302,082	1,570
Materials and supplies .....	12,000	14,850	13,147	1,703
Contractual services .....	14,650	10,800	9,777	1,023
Other .....	57,964	57,852	57,852	-
Total prosecuting attorney .....	<u>\$ 1,254,402</u>	<u>\$ 1,316,689</u>	<u>\$ 1,312,281</u>	<u>\$ 4,408</u>

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Geographical information system:				
Personal services .....	\$ 122,515	\$ 122,515	\$ 104,415	\$ 18,100
Fringe benefits .....	52,454	52,454	38,002	14,452
Materials and supplies .....	5,354	5,350	4,915	435
Contractual services .....	50,022	54,064	51,365	2,699
Capital outlay .....	14,020	7,900	2,601	5,299
Total geographical information system .....	244,365	242,283	201,298	40,985
Data processing:				
Personal services .....	195,869	238,779	238,645	134
Fringe benefits .....	71,896	78,689	75,953	2,736
Materials and supplies .....	39,808	51,194	51,164	30
Contractual services .....	32,692	20,127	19,964	163
Capital outlay .....	105,771	110,617	110,365	252
Total data processing .....	446,036	499,406	496,091	3,315
Board of elections:				
Personal services .....	537,070	689,451	684,015	5,436
Fringe benefits .....	199,756	218,009	217,845	164
Materials and supplies .....	88,064	159,795	154,187	5,608
Contractual services .....	146,494	212,271	205,088	7,183
Capital outlay .....	151,365	52,689	52,045	644
Total board of elections .....	1,122,749	1,332,215	1,313,180	19,035
Maintenance and operation:				
Personal services .....	426,164	426,216	413,337	12,879
Fringe benefits .....	219,011	200,959	200,695	264
Materials and supplies .....	570,510	524,638	490,669	33,969
Contractual services .....	1,310,047	1,268,463	1,239,358	29,105
Capital outlay .....	130,181	385,051	237,183	147,868
Total maintenance and operation .....	2,655,913	2,805,327	2,581,242	224,085
Recorder:				
Personal services .....	189,713	189,713	173,207	16,506
Fringe benefits .....	103,472	103,472	88,590	14,882
Materials and supplies .....	2,392	2,392	1,991	401
Contractual services .....	3,860	3,860	2,729	1,131
Total recorder .....	299,437	299,437	266,517	32,920
Human resources:				
Personal services .....	117,046	117,163	117,163	-
Fringe benefits .....	38,220	48,432	40,563	7,869
Materials and supplies .....	1,452	1,040	914	126
Contractual services .....	14,135	19,826	15,556	4,270
Total human resources .....	170,853	186,461	174,196	12,265
Enterprise Zone:				
Personal services .....	2,255	2,255	1,002	1,253
Fringe benefits .....	439	591	357	234
Materials and supplies .....	300	300	-	300
Contractual services .....	200	200	-	200
Total recorder .....	\$ 3,194	\$ 3,346	\$ 1,359	\$ 1,987

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Insurance on property and persons:				
Contractual services .....	\$ 419,959	\$ 419,959	\$ 406,879	\$ 13,080
Levy and assessment:				
Contractual services .....	321,014	338,061	277,502	60,559
Total general government - legislative and executive .....	9,715,699	10,219,051	9,691,119	527,932
<b>General government - judicial</b>				
Domestic relations:				
Personal services .....	366,976	366,976	365,255	1,721
Fringe benefits .....	131,946	122,746	104,830	17,916
Materials and supplies .....	3,282	4,716	2,597	2,119
Contractual services .....	8,099	13,656	11,704	1,952
Capital outlay .....	3,301	5,201	4,137	1,064
Total domestic relations .....	513,604	513,295	488,523	24,772
Court of appeals:				
Contractual services .....	18,000	16,884	16,884	-
Common pleas probation:				
Personal services .....	158,800	158,800	158,704	96
Fringe benefits .....	64,680	64,680	63,497	1,183
Contractual services .....	9,175	9,174	9,173	1
Total common pleas probation .....	232,655	232,654	231,374	1,280
Common pleas court:				
Personal services .....	399,050	405,690	402,204	3,486
Fringe benefits .....	134,131	131,041	123,410	7,631
Materials and supplies .....	8,292	11,292	11,292	-
Contractual services .....	122,588	109,664	90,600	19,064
Capital outlay .....	6,000	11,817	11,687	130
Total common pleas court .....	670,061	669,504	639,193	30,311
Jury commission:				
Personal services .....	1,485	1,485	1,483	2
Fringe benefits .....	293	293	263	30
Materials and supplies .....	1,739	1,739	1,671	68
Total jury commission .....	3,517	3,517	3,417	100
Juvenile court:				
Contractual services .....	207,781	93,451	92,581	870
Probate court:				
Personal services .....	250,728	250,728	249,700	1,028
Fringe benefits .....	102,477	102,477	97,058	5,419
Materials and supplies .....	1,186	3,298	3,297	1
Contractual services .....	22,501	20,315	20,313	2
Total probate court .....	\$ 376,892	\$ 376,818	\$ 370,368	\$ 6,450

(continued)

Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Clerk of courts:				
Personal services .....	\$ 459,149	\$ 459,149	\$ 431,352	\$ 27,797
Fringe benefits .....	253,724	253,724	172,943	80,781
Materials and supplies .....	25,814	25,813	24,652	1,161
Contractual services .....	45,593	44,936	41,341	3,595
Capital outlay .....	11,056	11,056	10,786	270
Total clerk of courts .....	795,336	794,678	681,074	113,604
Municipal court:				
Personal services .....	208,785	208,785	194,573	14,212
Fringe benefits .....	64,212	64,212	35,816	28,396
Contractual services .....	55,900	54,400	37,701	16,699
Total municipal court .....	328,897	327,397	268,090	59,307
Notary public fees:				
Personal services .....	3,000	3,000	2,475	525
Public defender:				
Contractual services .....	1,224,000	1,224,000	1,160,376	63,624
Total general government - judicial .....	4,373,743	4,255,198	3,954,355	300,843
<b>Public safety</b>				
Probation department:				
Personal services .....	551,812	551,812	549,891	1,921
Fringe benefits .....	302,632	229,683	227,808	1,875
Materials and supplies .....	31,879	40,468	38,513	1,955
Contractual services .....	676,401	809,381	663,731	145,650
Capital outlay .....	43,548	98,019	98,018	1
Total probation department .....	1,606,272	1,729,363	1,577,961	151,402
Coroner:				
Personal services .....	78,044	78,044	77,129	915
Fringe benefits .....	29,655	29,655	24,924	4,731
Materials and supplies .....	4,490	4,490	3,990	500
Contractual services .....	90,123	93,446	90,721	2,725
Capital outlay .....	8,536	7,124	6,815	309
Total coroner .....	210,848	212,759	203,579	9,180
Sheriff:				
Personal services .....	6,175,065	5,976,565	5,892,844	83,721
Fringe benefits .....	2,594,427	2,292,613	2,253,032	39,581
Materials and supplies .....	841,397	1,291,096	1,289,407	1,689
Contractual services .....	2,005,055	2,097,633	2,028,188	69,445
Capital outlay .....	308,163	330,893	309,689	21,204
Other .....	10,560	48,126	48,126	-
Total sheriff .....	11,934,667	12,036,926	11,821,286	215,640
Building inspection				
Contractual services .....	49,235	65,235	65,235	-
Other .....	-	800	529	271
Total Building inspection .....	49,235	66,035	65,764	271
Total public safety .....	\$ 13,801,022	\$ 14,045,083	\$ 13,668,590	\$ 376,493

(continued)



Fairfield County, Ohio

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

(Continued)

For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Health</b>				
Agriculture:				
Contractual services .....	\$ 414,907	\$ 421,357	\$ 421,340	\$ 17
TB clinics:				
Contractual services .....	5,870	4,900	1,500	3,400
Crippled children:				
Contractual services .....	487,265	307,597	307,596	1
Total health .....	908,042	733,854	730,436	3,418
<b>Human services</b>				
Veterans service commission:				
Personal services .....	237,280	236,852	231,039	5,813
Fringe benefits .....	91,030	91,458	84,197	7,261
Materials and supplies .....	16,000	16,000	12,917	3,083
Contractual services .....	572,000	572,000	500,993	71,007
Capital outlay .....	40,000	40,000	25,847	14,153
Total human services .....	956,310	956,310	854,993	101,317
<b>Transportation</b>				
Airport:				
Materials and supplies .....	20,171	31,263	31,126	137
Contractual services .....	133,793	95,120	77,583	17,537
Contractual services .....	5,000	26,700	24,719	1,981
Capital outlay .....	29,274	13,110	-	13,110
Total transportation .....	188,238	166,193	133,428	32,765
<b>Other</b>				
Commissioners share - costs:				
Contractual services .....	1,808,532	1,876,582	1,863,467	13,115
Miscellaneous:				
Contractual services.....	216,300	227,058	225,695	1,363
Other.....	1,142,866	383,700	266,554	117,146
Total miscellaneous .....	1,359,166	610,758	492,249	118,509
Total other .....	3,167,698	2,487,340	2,355,716	131,624
Total expenditures.....	\$ 33,110,752	\$ 32,863,029	\$ 31,388,637	\$ 1,474,392

## Nonmajor Governmental Funds

### **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.

### **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.

### **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 funds).

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 14,760,621	\$ 174,228	\$ 2,027,171	\$ 16,962,020
Cash and cash equivalents in segregated accounts .....	5,718	-	-	5,718
Receivables:				
Property taxes .....	2,542,374	-	-	2,542,374
Lodging taxes .....	36,283	-	-	36,283
Accounts .....	97,050	-	-	97,050
Interfund .....	27,171	1,951	-	29,122
External party .....	32,500	-	-	32,500
Special assessments .....	208,741	1,920,456	-	2,129,197
Accrued interest .....	4,080	564	-	4,644
Loans .....	798,968	-	-	798,968
Intergovernmental .....	3,306,732	-	438,950	3,745,682
Materials and supplies inventory.....	2,424	-	-	2,424
Prepaid items.....	8,576	-	-	8,576
Total assets.....	<u>\$ 21,831,238</u>	<u>\$ 2,097,199</u>	<u>\$ 2,466,121</u>	<u>\$ 26,394,558</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 700,928	\$ -	\$ 5,876	\$ 706,804
Contracts payable.....	56,350	-	487,843	544,193
Accrued wages and benefits payable.....	311,046	-	-	311,046
Retainage payable.....	13,512	-	42,327	55,839
Interfund payable.....	393,701	-	-	393,701
External party payable.....	69	-	-	69
Intergovernmental payable.....	232,240	-	-	232,240
Deferred revenue.....	5,469,230	1,920,789	-	7,390,019
Matured interest payable.....	63	-	-	63
Matured capital leases payable.....	176	-	-	176
Accrued interest payable.....	-	-	3,100	3,100
Notes payable.....	-	-	85,000	85,000
Total liabilities.....	<u>7,177,315</u>	<u>1,920,789</u>	<u>624,146</u>	<u>9,722,250</u>
<b>FUND BALANCES</b>				
Reserved for encumbrances .....	656,828	189	438,431	1,095,448
Reserved for loans .....	650,695	-	-	650,695
Unreserved, designated:				
Designated for health insurance.....	11,626	-	-	11,626
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds .....	13,334,774	-	-	13,334,774
Debt Service Funds .....	-	176,221	-	176,221
Capital Projects Funds .....	-	-	1,403,544	1,403,544
Total fund balances.....	<u>14,653,923</u>	<u>176,410</u>	<u>1,841,975</u>	<u>16,672,308</u>
Total liabilities and fund balances.....	<u>\$ 21,831,238</u>	<u>\$ 2,097,199</u>	<u>\$ 2,466,121</u>	<u>\$ 26,394,558</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Totals
<b>REVENUES</b>				
Property taxes.....	\$ 2,386,779	\$ -	\$ -	\$ 2,386,779
Lodging taxes.....	172,529	-	-	172,529
Charges for services.....	4,128,550	-	144,978	4,273,528
Licenses and permits.....	439,966	-	-	439,966
Fines and forfeitures.....	110,264	-	-	110,264
Intergovernmental.....	8,190,659	-	755,247	8,945,906
Special assessments.....	161,416	263,601	-	425,017
Interest.....	59,393	133,935	-	193,328
Rent.....	-	-	14,961	14,961
Donations.....	12,744	-	-	12,744
Other.....	93,765	-	-	93,765
Total revenues.....	<u>15,756,065</u>	<u>397,536</u>	<u>915,186</u>	<u>17,068,787</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	1,410,838	-	-	1,410,838
Judicial .....	1,548,406	-	-	1,548,406
Public safety .....	2,288,600	-	-	2,288,600
Public works .....	1,262,963	-	-	1,262,963
Health .....	791,079	-	-	791,079
Human services .....	9,847,527	-	-	9,847,527
Urban redevelopment and housing .....	102,906	-	-	102,906
Intergovernmental.....	227,221	-	-	227,221
Capital outlay.....	-	-	2,405,560	2,405,560
Debt service:				
Principal retirement .....	11,633	275,000	148,374	435,007
Interest and fiscal charges .....	<u>3,925</u>	<u>110,422</u>	<u>3,100</u>	<u>117,447</u>
Total expenditures.....	<u>17,495,098</u>	<u>385,422</u>	<u>2,557,034</u>	<u>20,437,554</u>
Excess of revenues over (under) expenditures.....	<u>(1,739,033)</u>	<u>12,114</u>	<u>(1,641,848)</u>	<u>(3,368,767)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	5,411	-	-	5,411
Inception of capital lease.....	42,891	-	-	42,891
Bond anticipation notes issued.....	-	-	390,000	390,000
Transfers in.....	2,382,273	-	1,356,227	3,738,500
Transfers out.....	<u>(200,000)</u>	-	-	<u>(200,000)</u>
Total other financing sources (uses).....	<u>2,230,575</u>	-	<u>1,746,227</u>	<u>3,976,802</u>
Net changes in fund balances.....	491,542	12,114	104,379	608,035
Fund balances - beginning of year.....	14,162,381	164,296	1,737,596	16,064,273
Fund balances - end of year.....	<u>\$ 14,653,923</u>	<u>\$ 176,410</u>	<u>\$ 1,841,975</u>	<u>\$ 16,672,308</u>

## Nonmajor 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 nonmajor 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.
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. In 2008, this fund had no cash activity or budget; therefore, there is no budgetary schedule presented.
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.
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.
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. (continued)

## Nonmajor Special Revenue Funds (continued)

Indigent Guardianship Fund	To account for probate fees used for court-appointed guardians for indigents.
Emergency Management and Homeland Security Fund	To account for fees, grant monies, and donations used for maintaining an emergency services department.
Emergency Planning Fund	To account for grant monies received from the State, donation, and fees used 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.
Indigent Children Drivers Fund	To account for driver's license reinstatement fines; 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. This fund had no cash activity or budget during 2008; therefore, there is no budgetary schedule presented.
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.

(continued)

## Nonmajor Special Revenue Funds (continued)

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. In 2008, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.
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. This fund receives monthly loan payments with interest from local business in the 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.
Community Education Fund	To account for donations and state grants; used in a Sheriff's office educational program encouraging children to resist drug abuse.
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 used for operating a Drug Court.
Courts Special Projects Fund	To account for the collection of fees for the County courts to be used for special projects.
Reese-Peters Home Fund	To account for a 1.5 percent lodging excise tax used to operate a County-owned home that is 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. In 2008, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.
Accountability Grant Fund	To account for a federal grant and local matching funds; used for the salary and benefits of a Juvenile Court Counselor. In 2008, this fund had no cash activity or budget; therefore, no budgetary schedule is presented.
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.

(continued)

## Nonmajor Special Revenue Funds (continued)

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
Clean Ohio Easement Program Fund	To account for a pass-through grant awarded to Steven and Deborah Miller Farm to help save agricultural land.
Concealed Handgun License Fund	To account for revenue and expenditure activity related to the issuance of concealed handgun licenses established by House Bill 12A.
Workforce Investment Act Fund	To account for revenue and expenditure activity of the Workforce Investment Act (WIA) established by Senate Bill 189.
Older Adult Services Levy Fund	To account for revenue and expenditure activity from the Older Adult Services Levy. The purpose of the levy was to provide services for older adult Fairfield County residents.
Federal Emergency Management Agency Fund	To account FEMA grant monies that reimbursed the County for Federal disaster relief.
Title IV-E Fund	To account for Title IV-E federal monies for the operation of a Title IV-E court.
Housing Improvement Project Fund	To account for State monies for the Housing Trust Fund program to help improve housing in the Fairfield County area.
Title II Fund	To account for the Title II grant monies from the Ohio Department of Youth Services.
Wireless 9-1-1 Fund	To account for the monies received from the Wireless 9-1-1 Government Assistance for Fairfield County's portion. The funds will be used for upgrades or improvements to the County's 9-1-1 system.
Sheriff Continuing Professional Training Fund	To account for State monies to be used for professional training of sheriff employees.
Ohio Children's Trust Fund	To account for a grant designed to provide funding for child abuse and neglect prevention programs.



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# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2008

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund	Treasurer's Prepayment Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 422,427	\$ 431,311	\$ 119,139	\$ 2,716,455	\$ 801
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	6,888	34,333	1,310	-	-
Interfund .....	-	-	-	-	-
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	-
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	80	330,369	-	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	12	7,013	420	34	-
Total assets.....	<u>\$ 429,407</u>	<u>\$ 803,026</u>	<u>\$ 120,869</u>	<u>\$ 2,716,489</u>	<u>\$ 801</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ 1,996	\$ 18,861	\$ -	\$ 2,608	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	10,981	99,472	-	35,138	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	20,161	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	10,478	54,557	-	18,396	-
Deferred revenue.....	-	329,469	317	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>23,455</u>	<u>522,520</u>	<u>317</u>	<u>56,142</u>	<u>-</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances .....	4,923	36,250	3,333	105,918	-
Reserved for loans .....	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance .....	569	5,780	-	1,168	-
Unreserved:					
Undesignated (deficits) .....	400,460	238,476	117,219	2,553,261	801
Total fund balances (deficits).....	<u>405,952</u>	<u>280,506</u>	<u>120,552</u>	<u>2,660,347</u>	<u>801</u>
Total liabilities and fund balances....	<u>\$ 429,407</u>	<u>\$ 803,026</u>	<u>\$ 120,869</u>	<u>\$ 2,716,489</u>	<u>\$ 801</u>

<b>Road and Bridge Fund</b>	<b>Youth Services Fund</b>	<b>Enforcement and Education Fund</b>	<b>Ditch Maintenance Fund</b>	<b>Delinquent Real Estate Collection Fund</b>	<b>Commissary Fund</b>	<b>Children Services Fund</b>
\$ 90,528	\$ 720,458	\$ 29,137	\$ 1,194,171	\$ 567,183	\$ 58,908	\$ 173,551
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	11,292
-	-	-	-	-	-	21,782
-	-	-	-	-	-	-
-	-	-	204,385	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
935	247,092	35	-	-	-	1,094,295
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 91,463</u>	<u>\$ 967,550</u>	<u>\$ 29,172</u>	<u>\$ 1,398,556</u>	<u>\$ 567,183</u>	<u>\$ 58,908</u>	<u>\$ 1,300,920</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,339	\$ 15,709	\$ 376,351
-	-	-	-	-	-	-
-	35,827	-	-	7,077	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,160
-	-	-	-	-	-	69
-	19,282	-	-	4,215	-	9,152
-	123,811	-	204,385	-	-	857,697
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>178,920</u>	-	<u>204,385</u>	<u>12,631</u>	<u>15,709</u>	<u>1,247,429</u>
-	-	-	1,170	8,999	12,029	250
-	-	-	-	-	-	-
-	1,320	-	-	573	-	-
<u>91,463</u>	<u>787,310</u>	<u>29,172</u>	<u>1,193,001</u>	<u>544,980</u>	<u>31,170</u>	<u>53,241</u>
<u>91,463</u>	<u>788,630</u>	<u>29,172</u>	<u>1,194,171</u>	<u>554,552</u>	<u>43,199</u>	<u>53,491</u>
<u>\$ 91,463</u>	<u>\$ 967,550</u>	<u>\$ 29,172</u>	<u>\$ 1,398,556</u>	<u>\$ 567,183</u>	<u>\$ 58,908</u>	<u>\$ 1,300,920</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2008

	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund	Marriage License Fund	Bateson Beach Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 13,800	\$ 140,139	\$ 19,787	\$ 2,004	\$ 4,667
Cash and cash equivalents in segregated accounts .....	-	-	-	-	-
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	-	-	-	485	-
Interfund .....	-	-	-	-	-
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	4,356
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	-	16,245	648	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	100	-	-	-
Total assets.....	<u>\$ 13,800</u>	<u>\$ 156,484</u>	<u>\$ 20,435</u>	<u>\$ 2,489</u>	<u>\$ 9,023</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ 144	\$ 2,743	\$ -	\$ -	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	7,259	-	-	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	9,512	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	3,850	-	-	-
Deferred revenue.....	-	16,245	130	141	4,356
Matured interest payable.....	-	63	-	-	-
Matured capital leases payable.....	-	176	-	-	-
Total liabilities.....	<u>144</u>	<u>39,848</u>	<u>130</u>	<u>141</u>	<u>4,356</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances .....	556	805	-	-	-
Reserved for loans .....	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance .....	-	379	-	-	-
Unreserved:					
Undesignated (deficits) .....	13,100	115,452	20,305	2,348	4,667
Total fund balances (deficits).....	<u>13,656</u>	<u>116,636</u>	<u>20,305</u>	<u>2,348</u>	<u>4,667</u>
Total liabilities and fund balances....	<u>\$ 13,800</u>	<u>\$ 156,484</u>	<u>\$ 20,435</u>	<u>\$ 2,489</u>	<u>\$ 9,023</u>

(Continued)

<u>Computer Fund</u>	<u>Certificate of Title Administration Fund</u>	<u>County Recorder Equipment Fund</u>	<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>	<u>Environmental Affairs Grant Fund</u>	<u>Adult Community Based Corrections Fund</u>
\$ 265,640	\$ 950,498	\$ 198,465	\$ 57,706	\$ 2,465	\$ 16,703	\$ 8,650
-	-	5,718	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,853	-	-	2,903	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	113	-	92,954
-	-	-	-	-	-	-
-	528	-	-	-	-	-
<u>\$ 270,493</u>	<u>\$ 951,026</u>	<u>\$ 204,183</u>	<u>\$ 60,609</u>	<u>\$ 2,578</u>	<u>\$ 16,703</u>	<u>\$ 101,604</u>
\$ -	\$ 4,552	\$ 10,830	\$ -	\$ -	\$ -	\$ 4,545
-	-	-	-	-	-	-
-	45,335	-	-	-	-	9,011
-	-	-	-	-	-	-
-	-	-	675	-	-	-
-	-	-	-	-	-	-
-	22,663	-	-	-	-	4,924
1,319	-	-	780	113	-	46,477
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,319</u>	<u>72,550</u>	<u>10,830</u>	<u>1,455</u>	<u>113</u>	<u>-</u>	<u>64,957</u>
13,360	5,038	5,497	-	-	-	2,704
-	-	-	-	-	-	-
-	943	-	-	-	-	-
<u>255,814</u>	<u>872,495</u>	<u>187,856</u>	<u>59,154</u>	<u>2,465</u>	<u>16,703</u>	<u>33,943</u>
<u>269,174</u>	<u>878,476</u>	<u>193,353</u>	<u>59,154</u>	<u>2,465</u>	<u>16,703</u>	<u>36,647</u>
<u>\$ 270,493</u>	<u>\$ 951,026</u>	<u>\$ 204,183</u>	<u>\$ 60,609</u>	<u>\$ 2,578</u>	<u>\$ 16,703</u>	<u>\$ 101,604</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2008

	Bridges, Culverts, and County Road Levy Fund	County Probation Services Com- munity Based Corrections Fund	Litter Enforcement Fund	Ohio Seat Belt Fund	Crossroads Center Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 893,591	\$ 179,189	\$ 186,437	\$ 9,942	\$ 1,060,354
Cash and cash equivalents in segregated accounts .....	-	-	-	-	-
Receivables:					
Property taxes .....	1,271,187	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	-	28,084	-	-	-
Interfund .....	-	-	-	-	-
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	-
Accrued interest .....	-	-	-	-	-
Loans .....	-	-	-	-	-
Intergovernmental .....	83,804	-	13,438	-	-
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	388	-	-	68
Total assets.....	<u>\$ 2,248,582</u>	<u>\$ 207,661</u>	<u>\$ 199,875</u>	<u>\$ 9,942</u>	<u>\$ 1,060,422</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ -	\$ 2,830	\$ 178,337	\$ -	\$ 1,724
Contracts payable.....	46,749	-	-	-	-
Accrued wages and benefits payable.....	-	2,205	2,804	-	22,490
Retainage payable.....	13,512	-	-	-	-
Interfund payable.....	-	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	3,097	3,918	-	36,252
Deferred revenue.....	1,354,991	10,620	-	-	-
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>1,415,252</u>	<u>18,752</u>	<u>185,059</u>	<u>-</u>	<u>60,466</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances .....	187,327	7,346	1,002	-	10,347
Reserved for loans .....	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance .....	-	-	180	-	129
Unreserved:					
Undesignated (deficits) .....	<u>646,003</u>	<u>181,563</u>	<u>13,634</u>	<u>9,942</u>	<u>989,480</u>
Total fund balances (deficits).....	<u>833,330</u>	<u>188,909</u>	<u>14,816</u>	<u>9,942</u>	<u>999,956</u>
Total liabilities and fund balances....	<u>\$ 2,248,582</u>	<u>\$ 207,661</u>	<u>\$ 199,875</u>	<u>\$ 9,942</u>	<u>\$ 1,060,422</u>

(Continued)

<b>Economic Development Assistance Grant Fund</b>	<b>Community Development Block Grant Fund</b>	<b>Community Education Fund</b>	<b>Victims of Crime Fund</b>	<b>Drug Court Program Fund</b>	<b>Courts Special Projects Fund</b>	<b>Reese- Peters Home Fund</b>
\$ 156,683	\$ 113,542	\$ 7,452	\$ 98,147	\$ 221,168	\$ 244,986	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	36,283
-	-	-	-	-	6,902	-
709	230	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,397	1,326	-	-	-	-	-
535,342	263,626	-	-	-	-	-
-	484,050	-	58,890	-	-	-
-	-	-	2,424	-	-	-
-	-	-	-	-	-	-
<u>\$ 695,131</u>	<u>\$ 862,774</u>	<u>\$ 7,452</u>	<u>\$ 159,461</u>	<u>\$ 221,168</u>	<u>\$ 251,888</u>	<u>\$ 36,283</u>
\$ -	\$ 1,880	\$ -	\$ -	\$ 54	\$ -	\$ 36,283
-	9,601	-	-	-	-	-
-	-	-	6,561	6,535	2,146	-
-	-	-	-	-	-	-
-	-	-	-	-	5,020	-
-	-	-	-	-	-	-
-	-	-	3,830	5,069	1,135	-
313	484,209	-	50,589	-	2,217	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>313</u>	<u>495,690</u>	<u>-</u>	<u>60,980</u>	<u>11,658</u>	<u>10,518</u>	<u>36,283</u>
-	38	1,185	864	1,535	1,605	-
439,662	211,033	-	-	-	-	-
-	-	-	73	194	318	-
<u>255,156</u>	<u>156,013</u>	<u>6,267</u>	<u>97,544</u>	<u>207,781</u>	<u>239,447</u>	<u>-</u>
<u>694,818</u>	<u>367,084</u>	<u>7,452</u>	<u>98,481</u>	<u>209,510</u>	<u>241,370</u>	<u>-</u>
<u>\$ 695,131</u>	<u>\$ 862,774</u>	<u>\$ 7,452</u>	<u>\$ 159,461</u>	<u>\$ 221,168</u>	<u>\$ 251,888</u>	<u>\$ 36,283</u>

(continued)

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR SPECIAL REVENUE FUNDS

December 31, 2008

	Local Law Enforcement Grant Fund	Account- ability Grant Fund	Sanction Costs Reim- bursements Fund	Juvenile Recovery Fund	Home Fund
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 7,679	\$ 7,456	\$ 13,395	\$ 706,670	\$ 8,208
Cash and cash equivalents in segregated accounts .....	-	-	-	-	-
Receivables:					
Property taxes .....	-	-	-	-	-
Lodging taxes .....	-	-	-	-	-
Accounts .....	-	-	-	-	-
Interfund .....	-	-	-	-	22
External party .....	-	-	-	-	-
Special assessments .....	-	-	-	-	-
Accrued interest .....	-	-	-	-	28
Loans .....	-	-	-	-	-
Intergovernmental .....	-	-	-	-	425,000
Materials and supplies inventory....	-	-	-	-	-
Prepaid items.....	-	-	-	-	-
Total assets.....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 13,395</u>	<u>\$ 706,670</u>	<u>\$ 433,258</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ -	\$ -	\$ -	\$ 720	\$ -
Contracts payable.....	-	-	-	-	-
Accrued wages and benefits payable.....	-	-	-	1,417	-
Retainage payable.....	-	-	-	-	-
Interfund payable.....	-	-	-	-	-
External party payable.....	-	-	-	-	-
Intergovernmental payable.....	-	-	-	574	-
Deferred revenue.....	-	-	-	-	425,017
Matured interest payable.....	-	-	-	-	-
Matured capital leases payable.....	-	-	-	-	-
Total liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,711</u>	<u>425,017</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances .....	-	-	-	643	-
Reserved for loans .....	-	-	-	-	-
Unreserved, Designated:					
Designated for health insurance .....	-	-	-	-	-
Unreserved:					
Undesignated (deficits) .....	<u>7,679</u>	<u>7,456</u>	<u>13,395</u>	<u>703,316</u>	<u>8,241</u>
Total fund balances (deficits).....	<u>7,679</u>	<u>7,456</u>	<u>13,395</u>	<u>703,959</u>	<u>8,241</u>
Total liabilities and fund balances....	<u>\$ 7,679</u>	<u>\$ 7,456</u>	<u>\$ 13,395</u>	<u>\$ 706,670</u>	<u>\$ 433,258</u>



(Continued)

Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund	Concealed Handgun License Fund	Workforce Investment Act Fund	Older Adult Services Levy Fund	Federal Emergency Management Agency Fund	Title IV-E Fund
\$ -	\$ 97,122	\$ 84,437	\$ 94,917	\$ 889,485	\$ 1,264	\$ 1,176,141
-	-	-	-	-	-	-
-	-	-	-	1,271,187	-	-
-	-	-	-	-	-	-
-	319	-	-	-	-	4,109
-	-	-	-	-	-	32,500
-	329	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	150,327	80,907	-	170,114
-	-	-	-	-	-	-
-	-	-	13	-	-	-
<u>\$ -</u>	<u>\$ 97,770</u>	<u>\$ 84,437</u>	<u>\$ 245,257</u>	<u>\$ 2,241,579</u>	<u>\$ 1,264</u>	<u>\$ 1,382,864</u>
\$ -	\$ -	\$ -	\$ 36,910	\$ -	\$ -	\$ 2,512
-	-	-	-	-	-	-
-	-	467	-	-	-	16,321
-	-	-	354,173	-	-	-
-	-	-	-	-	-	-
5,342	-	190	10,801	3,748	-	10,767
-	194	-	33,632	1,352,094	-	170,114
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,342</u>	<u>194</u>	<u>657</u>	<u>435,516</u>	<u>1,355,842</u>	<u>-</u>	<u>199,714</u>
-	93,367	9,000	-	102,479	-	39,258
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(5,342)</u>	<u>4,209</u>	<u>74,780</u>	<u>(190,259)</u>	<u>783,258</u>	<u>1,264</u>	<u>1,143,892</u>
<u>(5,342)</u>	<u>97,576</u>	<u>83,780</u>	<u>(190,259)</u>	<u>885,737</u>	<u>1,264</u>	<u>1,183,150</u>
<u>\$ -</u>	<u>\$ 97,770</u>	<u>\$ 84,437</u>	<u>\$ 245,257</u>	<u>\$ 2,241,579</u>	<u>\$ 1,264</u>	<u>\$ 1,382,864</u>

(continued)

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS**

(Continued)

December 31, 2008

	Title II Fund	Wireless 9-1-1 Fund	Sheriff Continuing Professional Training Fund	Ohio Children's Trust Fund	Totals
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 22	\$ 294,010	\$ 3,731	\$ -	\$ 14,760,621
Cash and cash equivalents in segregated accounts .....	-	-	-	-	5,718
Receivables:					
Property taxes .....	-	-	-	-	2,542,374
Lodging taxes .....	-	-	-	-	36,283
Accounts .....	-	-	-	-	97,050
Interfund .....	-	-	-	-	27,171
External party .....	-	-	-	-	32,500
Special assessments .....	-	-	-	-	208,741
Accrued interest .....	-	-	-	-	4,080
Loans .....	-	-	-	-	798,968
Intergovernmental .....	-	27,300	9,400	20,736	3,306,732
Materials and supplies inventory....	-	-	-	-	2,424
Prepaid items.....	-	-	-	-	8,576
Total assets.....	<u>\$ 22</u>	<u>\$ 321,310</u>	<u>\$ 13,131</u>	<u>\$ 20,736</u>	<u>\$ 21,831,238</u>
<b>LIABILITIES</b>					
Accounts payable.....	\$ -	\$ -	\$ -	\$ -	700,928
Contracts payable.....	-	-	-	-	56,350
Accrued wages and benefits payable.....	-	-	-	-	311,046
Retainage payable.....	-	-	-	-	13,512
Interfund payable.....	-	-	-	-	393,701
External party payable.....	-	-	-	-	69
Intergovernmental payable.....	-	-	-	-	232,240
Deferred revenue.....	-	-	-	-	5,469,230
Matured interest payable.....	-	-	-	-	63
Matured capital leases payable.....	-	-	-	-	176
Total liabilities.....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,177,315</u>
<b>FUND BALANCES:</b>					
Reserved for encumbrances .....	-	-	-	-	656,828
Reserved for loans .....	-	-	-	-	650,695
Unreserved, Designated:					
Designated for health insurance .....	-	-	-	-	11,626
Unreserved:					
Undesignated (deficits) .....	22	321,310	13,131	20,736	13,334,774
Total fund balances (deficits).....	<u>22</u>	<u>321,310</u>	<u>13,131</u>	<u>20,736</u>	<u>14,653,923</u>
Total liabilities and fund balances....	<u>\$ 22</u>	<u>\$ 321,310</u>	<u>\$ 13,131</u>	<u>\$ 20,736</u>	<u>\$ 21,831,238</u>

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# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Dog and Kennel Fund	Child Support Enforcement Agency Fund	Computerized Legal Research Fund	Real Estate Assessment Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	47,009	440,272	16,246	1,515,899
Licenses and permits.....	331,375	-	-	-
Fines and forfeitures.....	16,544	-	-	-
Intergovernmental.....	-	1,623,608	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	2,635	-	-	-
Other.....	497	4,097	-	1,447
Total revenues.....	<u>398,060</u>	<u>2,067,977</u>	<u>16,246</u>	<u>1,517,346</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	823,225
Judicial .....	-	-	7,391	-
Public safety .....	-	-	-	-
Public works .....	-	-	-	-
Health .....	275,675	-	-	-
Human services .....	-	3,334,038	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>275,675</u>	<u>3,334,038</u>	<u>7,391</u>	<u>823,225</u>
Excess of revenues over (under) expenditures .....	<u>122,385</u>	<u>(1,266,061)</u>	<u>8,855</u>	<u>694,121</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	-	-
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	353,044	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>353,044</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	122,385	(913,017)	8,855	694,121
Fund balances (deficits) - beginning of year.....	283,567	1,193,523	111,697	1,966,226
Fund balances (deficits) - end of year.....	<u>\$ 405,952</u>	<u>\$ 280,506</u>	<u>\$ 120,552</u>	<u>\$ 2,660,347</u>

<b>Treasurer's Prepayment Fund</b>	<b>Road and Bridge Fund</b>	<b>Youth Services Fund</b>	<b>Enforcement and Education Fund</b>	<b>Ditch Maintenance Fund</b>	<b>Delinquent Real Estate Collection Fund</b>	<b>Commissary Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	256,032	133,638
-	-	-	-	-	-	-
-	28,256	-	1,110	-	-	-
-	-	694,615	-	-	-	-
-	-	-	-	160,880	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,378	-	-	448	-
-	<u>28,256</u>	<u>695,993</u>	<u>1,110</u>	<u>160,880</u>	<u>256,480</u>	<u>133,638</u>
-	-	-	-	-	-	-
-	-	-	-	-	257,003	-
-	-	-	-	-	-	-
-	-	683,050	-	-	-	119,484
-	147	-	-	18,678	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>147</u>	<u>683,050</u>	<u>-</u>	<u>18,678</u>	<u>257,003</u>	<u>119,484</u>
-	-	-	-	-	-	-
-	28,109	12,943	1,110	142,202	(523)	14,154
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	<u>28,109</u>	<u>12,943</u>	<u>1,110</u>	<u>142,202</u>	<u>(523)</u>	<u>14,154</u>
801	<u>63,354</u>	<u>775,687</u>	<u>28,062</u>	<u>1,051,969</u>	<u>555,075</u>	<u>29,045</u>
<u>\$ 801</u>	<u>\$ 91,463</u>	<u>\$ 788,630</u>	<u>\$ 29,172</u>	<u>\$ 1,194,171</u>	<u>\$ 554,552</u>	<u>\$ 43,199</u>

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Children Services Fund	Indigent Guardianship Fund	Emergency Management and Homeland Security Fund	Emergency Planning Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	14,885	3,065	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	2,207,448	-	193,869	25,404
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	4,600	-	-	-
Other.....	80,313	-	588	-
Total revenues.....	<u>2,292,361</u>	<u>14,885</u>	<u>197,522</u>	<u>25,404</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	-	4,296	-	-
Public safety .....	-	-	364,831	21,648
Public works .....	-	-	-	-
Health .....	-	-	-	-
Human services .....	4,489,253	-	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	2,521	-
Interest and fiscal charges .....	-	-	1,063	-
Total expenditures.....	<u>4,489,253</u>	<u>4,296</u>	<u>368,415</u>	<u>21,648</u>
Excess of revenues over (under) expenditures .....	<u>(2,196,892)</u>	<u>10,589</u>	<u>(170,893)</u>	<u>3,756</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital asset.....	-	-	-	-
Inception of capital lease.....	-	-	11,781	-
Transfers in.....	1,864,826	-	113,124	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>1,864,826</u>	<u>-</u>	<u>124,905</u>	<u>-</u>
Net changes in fund balances.....	(332,066)	10,589	(45,988)	3,756
Fund balances (deficits) - beginning of year.....	385,557	3,067	162,624	16,549
Fund balances (deficits) - end of year.....	<u>\$ 53,491</u>	<u>\$ 13,656</u>	<u>\$ 116,636</u>	<u>\$ 20,305</u>

(Continued)

<u>Marriage License Fund</u>	<u>Bateson Beach Fund</u>	<u>Computer Fund</u>	<u>Certificate of Title Administration Fund</u>	<u>County Recorder Equipment Fund</u>	<u>Parent Education Fund</u>	<u>Indigent Children Drivers Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	663,462	86,936	21,267	-
31,456	-	-	-	-	-	-
-	-	64,204	-	-	-	150
-	-	-	-	-	-	-
-	536	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,447	-	-	-
<u>31,456</u>	<u>536</u>	<u>64,204</u>	<u>664,909</u>	<u>86,936</u>	<u>21,267</u>	<u>150</u>
-	-	-	-	132,433	-	-
-	-	28,816	876,298	-	8,795	-
-	-	-	-	-	-	-
31,454	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,577	4,768	-	-
-	-	-	46	1,610	-	-
<u>31,454</u>	<u>-</u>	<u>28,816</u>	<u>877,921</u>	<u>138,811</u>	<u>8,795</u>	<u>-</u>
<u>2</u>	<u>536</u>	<u>35,388</u>	<u>(213,012)</u>	<u>(51,875)</u>	<u>12,472</u>	<u>150</u>
-	-	-	-	5,411	-	-
-	-	-	-	31,110	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	36,521	-	-
<u>2</u>	<u>536</u>	<u>35,388</u>	<u>(213,012)</u>	<u>(15,354)</u>	<u>12,472</u>	<u>150</u>
<u>2,346</u>	<u>4,131</u>	<u>233,786</u>	<u>1,091,488</u>	<u>208,707</u>	<u>46,682</u>	<u>2,315</u>
<u>\$ 2,348</u>	<u>\$ 4,667</u>	<u>\$ 269,174</u>	<u>\$ 878,476</u>	<u>\$ 193,353</u>	<u>\$ 59,154</u>	<u>\$ 2,465</u>

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Environmental Affairs Grant Fund	Adult Com- munity Based Corrections Fund	Bridges, Culverts, and County Road Levy Fund	County Probation Services Community Based Cor- rections Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ 1,194,693	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	105,151
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	-	231,012	215,209	416
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	402	-	111
Total revenues.....	-	231,414	1,409,902	105,678
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	-	-	-	-
Public safety .....	-	216,469	-	85,770
Public works .....	-	-	1,071,609	-
Health .....	-	-	-	-
Human services .....	-	-	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	2,767
Interest and fiscal charges .....	-	-	-	1,206
Total expenditures.....	-	216,469	1,071,609	89,743
Excess of revenues over (under) expenditures .....	-	14,945	338,293	15,935
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	-	-
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	(200,000)	-
Total other financing sources (uses).....	-	-	(200,000)	-
Net changes in fund balances.....	-	14,945	138,293	15,935
Fund balances (deficits) - beginning of year.....	16,703	21,702	695,037	172,974
Fund balances (deficits) - end of year.....	\$ 16,703	\$ 36,647	\$ 833,330	\$ 188,909



(Continued)

<u>Litter Enforcement Fund</u>	<u>Ohio Seat Belt Fund</u>	<u>Crossroads Center Fund</u>	<u>Economic Development Assistance Grant Fund</u>	<u>Community Development Block Grant Fund</u>	<u>Community Education Fund</u>	<u>Victims of Crime Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	496,617	173	2,076	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
489,728	-	-	-	125,578	-	97,319
-	-	-	-	-	-	-
-	-	-	38,116	16,865	-	-
-	-	2,959	-	-	2,550	-
133	-	612	-	-	-	305
<u>489,861</u>	<u>-</u>	<u>500,188</u>	<u>38,289</u>	<u>144,519</u>	<u>2,550</u>	<u>97,624</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	497,122	-	-	15,304	148,126
-	-	-	-	-	-	-
483,950	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	75,646	7,183	-	-
-	-	-	-	111,049	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>483,950</u>	<u>-</u>	<u>497,122</u>	<u>75,646</u>	<u>118,232</u>	<u>15,304</u>	<u>148,126</u>
<u>5,911</u>	<u>-</u>	<u>3,066</u>	<u>(37,357)</u>	<u>26,287</u>	<u>(12,754)</u>	<u>(50,502)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	51,279
-	-	-	-	-	-	-
-	-	-	-	-	-	<u>51,279</u>
5,911	-	3,066	(37,357)	26,287	(12,754)	777
8,905	9,942	996,890	732,175	340,797	20,206	97,704
<u>\$ 14,816</u>	<u>\$ 9,942</u>	<u>\$ 999,956</u>	<u>\$ 694,818</u>	<u>\$ 367,084</u>	<u>\$ 7,452</u>	<u>\$ 98,481</u>

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Drug Court Program Fund	Courts Special Projects Fund	Reese- Peters Home Fund	Local Law Enforcement Grant Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ -	\$ -	\$ -
Lodging taxes.....	-	-	172,529	-
Charges for services.....	83,793	78,356	-	-
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	193,295	-	-	-
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	991	-	-	-
Total revenues.....	<u>278,079</u>	<u>78,356</u>	<u>172,529</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	209,500	68,636	-	-
Public safety .....	-	-	-	-
Public works .....	-	-	172,529	-
Health .....	-	-	-	-
Human services .....	-	-	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>209,500</u>	<u>68,636</u>	<u>172,529</u>	<u>-</u>
Excess of revenues over (under) expenditures .....	<u>68,579</u>	<u>9,720</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	-	-
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	68,579	9,720	-	-
Fund balances (deficits) - beginning of year.....	140,931	231,650	-	7,679
Fund balances (deficits) - end of year.....	<u>\$ 209,510</u>	<u>\$ 241,370</u>	<u>\$ -</u>	<u>\$ 7,679</u>

(Continued)

Account-ability Grant Fund	Sanction Costs Reim-bursements Fund	Juvenile Recovery Fund	Home Fund	Major Crimes Unit Grant Fund	Clean Ohio Easement Program Fund	Concealed Handgun License Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	159,564	-	-	-	-
-	-	-	-	-	-	77,135
-	-	-	38,642	110,830	-	-
-	-	-	269	-	4,143	-
-	-	-	-	-	-	-
-	-	60	-	-	-	26
-	-	159,624	38,911	110,830	4,143	77,161
-	-	-	-	-	-	-
-	-	-	-	-	198,177	-
-	-	58,455	-	-	-	-
-	10,588	-	-	-	-	10,298
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,300	-	-	-
-	-	-	-	116,172	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,588	58,455	13,300	116,172	198,177	10,298
-	(10,588)	101,169	25,611	(5,342)	(194,034)	66,863
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(10,588)	101,169	25,611	(5,342)	(194,034)	66,863
7,456	23,983	602,790	(17,370)	-	291,610	16,917
\$ 7,456	\$ 13,395	\$ 703,959	\$ 8,241	\$ (5,342)	\$ 97,576	\$ 83,780

(continued)

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Workforce Investment Act Fund	Older Adult Services Levy Fund	Federal Emergency Management Agency Fund	Title IV-E Fund
<b>REVENUES</b>				
Property taxes.....	\$ -	\$ 1,192,086	\$ -	\$ -
Lodging taxes.....	-	-	-	-
Charges for services.....	-	-	-	4,109
Licenses and permits.....	-	-	-	-
Fines and forfeitures.....	-	-	-	-
Intergovernmental.....	766,597	209,404	66,682	616,971
Special assessments.....	-	-	-	-
Interest.....	-	-	-	-
Donations.....	-	-	-	-
Other.....	-	-	-	52
Total revenues.....	<u>766,597</u>	<u>1,401,490</u>	<u>66,682</u>	<u>621,132</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	-	-	-	-
Judicial .....	-	-	-	252,750
Public safety .....	-	-	66,682	-
Public works .....	-	-	-	-
Health .....	-	-	-	-
Human services .....	849,067	1,133,697	-	-
Urban redevelopment and housing .....	-	-	-	-
Intergovernmental.....	-	-	-	-
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	-
Total expenditures.....	<u>849,067</u>	<u>1,133,697</u>	<u>66,682</u>	<u>252,750</u>
Excess of revenues over (under) expenditures .....	<u>(82,470)</u>	<u>267,793</u>	<u>-</u>	<u>368,382</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	-	-	-	-
Inception of capital lease.....	-	-	-	-
Transfers in.....	-	-	-	-
Transfers out.....	-	-	-	-
Total other financing sources (uses).....	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances.....	<u>(82,470)</u>	<u>267,793</u>	<u>-</u>	<u>368,382</u>
Fund balances (deficits) - beginning of year.....	<u>(107,789)</u>	<u>617,944</u>	<u>1,264</u>	<u>814,768</u>
Fund balances (deficits) - end of year.....	<u>\$ (190,259)</u>	<u>\$ 885,737</u>	<u>\$ 1,264</u>	<u>\$ 1,183,150</u>

(Continued)

Housing Improvement Project Fund	Title II Fund	Wireless 9-1-1 Fund	Sheriff Continuing Professional Training Fund	Ohio Children's Trust Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,386,779
-	-	-	-	-	172,529
-	-	-	-	-	4,128,550
-	-	-	-	-	439,966
-	-	-	-	-	110,264
5,377	20,834	188,849	27,500	41,472	8,190,659
-	-	-	-	-	161,416
-	-	-	-	-	59,393
-	-	-	-	-	12,744
-	112	746	-	-	93,765
<u>5,377</u>	<u>20,946</u>	<u>189,595</u>	<u>27,500</u>	<u>41,472</u>	<u>15,756,065</u>
-	-	-	-	-	1,410,838
-	33,469	-	-	-	1,548,406
-	-	34,859	14,369	-	2,288,600
-	-	-	-	-	1,262,963
-	-	-	-	-	791,079
-	-	-	-	41,472	9,847,527
6,777	-	-	-	-	102,906
-	-	-	-	-	227,221
-	-	-	-	-	11,633
-	-	-	-	-	3,925
<u>6,777</u>	<u>33,469</u>	<u>34,859</u>	<u>14,369</u>	<u>41,472</u>	<u>17,495,098</u>
<u>(1,400)</u>	<u>(12,523)</u>	<u>154,736</u>	<u>13,131</u>	<u>-</u>	<u>(1,739,033)</u>
-	-	-	-	-	5,411
-	-	-	-	-	42,891
-	-	-	-	-	2,382,273
-	-	-	-	-	(200,000)
-	-	-	-	-	2,230,575
<u>(1,400)</u>	<u>(12,523)</u>	<u>154,736</u>	<u>13,131</u>	<u>-</u>	<u>491,542</u>
<u>1,400</u>	<u>12,545</u>	<u>166,574</u>	<u>-</u>	<u>20,736</u>	<u>14,162,381</u>
<u>\$ -</u>	<u>\$ 22</u>	<u>\$ 321,310</u>	<u>\$ 13,131</u>	<u>\$ 20,736</u>	<u>\$ 14,653,923</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 45,500	\$ 46,814	\$ 1,314
Licenses and permits.....	250,000	313,723	63,723
Fines and forfeitures.....	18,000	16,464	(1,536)
Donations.....	700	2,635	1,935
Other.....	-	497	497
Total revenues.....	<u>314,200</u>	<u>380,133</u>	<u>65,933</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Dog and kennel:			
Personal services .....	184,099	153,810	30,289
Fringe benefits .....	75,361	68,345	7,016
Materials and supplies .....	36,825	27,048	9,777
Contractual services .....	36,274	31,052	5,222
Capital outlay .....	3,242	674	2,568
Total expenditures.....	<u>335,801</u>	<u>280,929</u>	<u>54,872</u>
Net change in fund balance.....	(21,601)	99,204	120,805
Fund balance - beginning of year .....	290,784	290,784	-
Prior year encumbrances appropriated.....	12,925	12,925	-
Fund balance - end of year .....	<u>\$ 282,108</u>	<u>\$ 402,913</u>	<u>\$ 120,805</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 420,210	\$ 437,914	\$ 17,704
Intergovernmental.....	1,699,132	1,700,062	930
Other.....	4,305	4,463	158
Total revenues.....	<u>2,123,647</u>	<u>2,142,439</u>	<u>18,792</u>
<b>EXPENDITURES</b>			
Current:			
Human services:			
Child support enforcement agency:			
Personal services .....	1,432,150	1,431,958	192
Fringe benefits .....	570,685	570,020	665
Materials and supplies .....	8,000	4,728	3,272
Contractual services .....	1,039,519	878,422	161,097
Capital Outlay .....	485,603	482,985	2,618
Total expenditures.....	<u>3,535,957</u>	<u>3,368,113</u>	<u>167,844</u>
Excess of revenues under expenditures.....	(1,412,310)	(1,225,674)	186,636
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	353,044	353,044	-
Net change in fund balance.....	(1,059,266)	(872,630)	186,636
Fund balance - beginning of year .....	1,067,987	1,067,987	-
Prior year encumbrances appropriated.....	161,834	161,834	-
Fund balance - end of year .....	<u>\$ 170,555</u>	<u>\$ 357,191</u>	<u>\$ 186,636</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMPUTERIZED LEGAL RESEARCH FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 13,481	\$ 16,284	\$ 2,803
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Computerized legal research:			
Materials and supplies .....	1,500	-	1,500
Contractual services .....	8,499	1,461	7,038
Capital outlay .....	13,055	9,683	3,372
Other .....	1,500	-	1,500
Total expenditures.....	24,554	11,144	13,410
Net change in fund balance.....	(11,073)	5,140	16,213
Fund balance - beginning of year .....	109,387	109,387	-
Fund balance - end of year .....	\$ 98,314	\$ 114,527	\$ 16,213



# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 1,200,000	\$ 1,515,899	\$ 315,899
Other.....	-	1,579	1,579
Total revenues.....	<u>1,200,000</u>	<u>1,517,478</u>	<u>317,478</u>
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Real estate assessment:			
Personal services .....	531,739	502,638	29,101
Fringe benefits .....	242,452	202,364	40,088
Materials and supplies .....	54,628	13,854	40,774
Contractual services .....	291,225	188,865	102,360
Capital outlay .....	30,362	18,154	12,208
Total expenditures.....	<u>1,150,406</u>	<u>925,875</u>	<u>224,531</u>
Net change in fund balance.....	49,594	591,603	542,009
Fund balance - beginning of year .....	1,910,498	1,910,498	-
Prior year encumbrances appropriated.....	106,390	106,390	-
Fund balance - end of year .....	<u>\$ 2,066,482</u>	<u>\$ 2,608,491</u>	<u>\$ 542,009</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines and forfeitures.....	\$ 15,000	\$ 28,041	\$ 13,041
<b>EXPENDITURES</b>			
Current:			
Public works:			
Road and bridge:			
Personal services .....	38,752	-	38,752
Fringe benefits .....	20,100	147	19,953
Total expenditures.....	58,852	147	58,705
Net change in fund balance.....	(43,852)	27,894	71,746
Fund balance - beginning of year .....	62,634	62,634	-
Fund balance - end of year .....	<u>\$ 18,782</u>	<u>\$ 90,528</u>	<u>\$ 71,746</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 690,219	\$ 695,306	\$ 5,087
Other.....	-	1,504	1,504
Total revenues.....	<u>690,219</u>	<u>696,810</u>	<u>6,591</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Youth services:			
Personal services .....	513,300	483,290	30,010
Fringe benefits .....	249,060	192,992	56,068
Total expenditures.....	<u>762,360</u>	<u>676,282</u>	<u>86,078</u>
Net change in fund balance.....	(72,141)	20,528	92,669
Fund balance - beginning of year .....	<u>699,930</u>	<u>699,930</u>	<u>-</u>
Fund balance - end of year .....	<u><u>\$ 627,789</u></u>	<u><u>\$ 720,458</u></u>	<u><u>\$ 92,669</u></u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines and forfeitures.....	\$ 1,311	\$ 1,367	\$ 56
<b>EXPENDITURES</b>			
Total expenditures.....	-	-	-
Net change in fund balance.....	1,311	1,367	56
Fund balance - beginning of year .....	<u>27,770</u>	<u>27,770</u>	-
Fund balance - end of year.....	<u>\$ 29,081</u>	<u>\$ 29,137</u>	<u>\$ 56</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Special assessments.....	\$ -	\$ 160,880	\$ 160,880
<b>EXPENDITURES</b>			
Current:			
Public works:			
Ditch maintenance:			
Contractual services .....	<u>27,442</u>	<u>19,848</u>	<u>7,594</u>
Net change in fund balance.....	(27,442)	141,032	168,474
Fund balance - beginning of year .....	1,047,783	1,047,783	-
Prior year encumbrances appropriated.....	<u>4,186</u>	<u>4,186</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 1,024,527</u>	<u>\$ 1,193,001</u>	<u>\$ 168,474</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 254,000	\$ 256,032	\$ 2,032
Other.....	-	448	448
Total revenues.....	<u>254,000</u>	<u>256,480</u>	<u>2,480</u>
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Delinquent real estate collection:			
Personal services .....	145,000	138,506	6,494
Fringe benefits .....	84,650	63,422	21,228
Materials and supplies .....	6,230	4,979	1,251
Contractual services .....	59,900	39,781	20,119
Capital outlay .....	26,265	26,200	65
Total expenditures.....	<u>322,045</u>	<u>272,888</u>	<u>49,157</u>
Net change in fund balance.....	(68,045)	(16,408)	51,637
Fund balance - beginning of year .....	570,962	570,962	-
Prior year encumbrances appropriated.....	2,313	2,313	-
Fund balance - end of year .....	<u>\$ 505,230</u>	<u>\$ 556,867</u>	<u>\$ 51,637</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 107,000	\$ 133,591	\$ 26,591
Other.....	-	9	9
Total revenues.....	<u>107,000</u>	<u>133,600</u>	<u>26,600</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Commissary:			
Fringe benefits .....	50	47	3
Materials and supplies .....	156,651	156,651	-
Capital outlay .....	3,000	3,000	-
Total expenditures.....	<u>159,701</u>	<u>159,698</u>	<u>3</u>
Net change in fund balance.....	(52,701)	(26,098)	26,603
Fund balance - beginning of year .....	31,943	31,943	-
Prior year encumbrances appropriated.....	23,947	23,947	-
Fund balance - end of year .....	<u>\$ 3,189</u>	<u>\$ 29,792</u>	<u>\$ 26,603</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CHILDREN SERVICES FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental .....	\$ 2,150,000	\$ 2,147,875	\$ (2,125)
Donations .....	1,000	3,777	2,777
Other .....	50,000	50,615	615
Total revenues .....	2,201,000	2,202,267	1,267
<b>EXPENDITURES</b>			
Current:			
Human services:			
Children services:			
Contractual services .....	4,451,444	4,363,103	88,341
Excess of revenues under expenditures .....	(2,250,444)	(2,160,836)	89,608
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in .....	1,864,300	1,864,826	526
Net change in fund balance .....	(386,144)	(296,010)	90,134
Fund balance - beginning of year .....	368,319	368,319	-
Prior year encumbrances appropriated .....	35,181	35,181	-
Fund balance - end of year .....	<u>\$ 17,356</u>	<u>\$ 107,490</u>	<u>\$ 90,134</u>



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 14,905	\$ 14,905	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Indigent guardianship:			
Contractual services .....	16,762	4,852	11,910
Net change in fund balance.....	(1,857)	10,053	11,910
Fund balance - beginning of year .....	1,857	1,857	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ 11,910</u>	<u>\$ 11,910</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charge for Services.....	\$ 2,427	\$ 3,065	\$ 638
Intergovernmental.....	241,002	240,812	(190)
Other.....	279	588	309
Total revenues.....	<u>243,708</u>	<u>244,465</u>	<u>757</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Emergency management and homeland security:			
Personal services .....	94,976	94,976	-
Fringe benefits .....	25,110	25,110	-
Materials and supplies .....	10,395	4,113	6,282
Contractual services .....	39,779	31,048	8,731
Capital outlay .....	214,750	205,131	9,619
Total expenditures.....	<u>385,010</u>	<u>360,378</u>	<u>24,632</u>
Excess of revenues under expenditures.....	<u>(141,302)</u>	<u>(115,913)</u>	<u>25,389</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	140,502	140,502
Advances out .....	-	(203,904)	(203,904)
Operating transfers in.....	112,624	113,124	500
Total other financing sources (uses).....	<u>112,624</u>	<u>49,722</u>	<u>(62,902)</u>
Net change in fund balance.....	(28,678)	(66,191)	(37,513)
Fund balance - beginning of year .....	205,525	205,525	-
Fund balance - end of year .....	<u>\$ 176,847</u>	<u>\$ 139,334</u>	<u>\$ (37,513)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 20,000	\$ 27,490	\$ 7,490
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Emergency planning:			
Materials and supplies .....	350	301	49
Contractual services .....	6,658	6,347	311
Capital outlay .....	15,442	15,000	442
Total expenditures.....	22,450	21,648	802
Net change in fund balance.....	(2,450)	5,842	8,292
Fund balance - beginning of year .....	13,945	13,945	-
Fund balance - end of year .....	<u>\$ 11,495</u>	<u>\$ 19,787</u>	<u>\$ 8,292</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Licenses and permits.....	\$ 31,437	\$ 31,437	\$ -
<b>EXPENDITURES</b>			
Current:			
Health:			
Marriage license:			
Contractual services .....	<u>31,454</u>	<u>31,454</u>	<u>-</u>
Net change in fund balance.....	(17)	(17)	-
Fund balance - beginning of year .....	<u>17</u>	<u>17</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Special assessments.....	\$ -	\$ 536	\$ 536
Fund balance - beginning of year .....	<u>4,131</u>	<u>4,131</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 4,131</u>	<u>\$ 4,667</u>	<u>\$ 536</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Fines and forfeitures.....	\$ 55,523	\$ 64,352	\$ 8,829
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Computer:			
Materials and supplies .....	1,000	-	1,000
Contractual services .....	35,000	8,235	26,765
Capital outlay .....	47,177	35,319	11,858
Total expenditures.....	83,177	43,554	39,623
Net change in fund balance.....	(27,654)	20,798	48,452
Fund balance - beginning of year .....	213,204	213,204	-
Prior year encumbrances appropriated.....	13,537	13,537	-
Fund balance - end of year .....	\$ 199,087	\$ 247,539	\$ 48,452

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL CERTIFICATE OF TITLE ADMINISTRATION FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 635,000	\$ 666,981	\$ 31,981
Other.....	-	1,579	1,579
Total revenues.....	<u>635,000</u>	<u>668,560</u>	<u>33,560</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Certificate of title administration:			
Personal services .....	575,679	574,331	1,348
Fringe benefits .....	274,525	223,608	50,917
Materials and supplies .....	35,649	27,684	7,965
Contractual services .....	52,049	44,245	7,804
Capital outlay .....	21,100	5,463	15,637
Total expenditures.....	<u>959,002</u>	<u>875,331</u>	<u>83,671</u>
Excess of revenues under expenditures.....	(324,002)	(206,771)	117,231
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	(499,448)	-	499,448
Net change in fund balance.....	(823,450)	(206,771)	616,679
Fund balance - beginning of year .....	1,090,761	1,090,761	-
Prior year encumbrances appropriated.....	15,055	15,055	-
Fund balance - end of year .....	<u>\$ 282,366</u>	<u>\$ 899,045</u>	<u>\$ 616,679</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services .....	\$ 87,728	\$ 87,728	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
County recorder equipment:			
Contractual services .....	196,782	111,360	85,422
Capital outlay .....	20,742	19,288	1,454
Total expenditures .....	217,524	130,648	86,876
Net change in fund balance .....	(129,796)	(42,920)	86,876
Fund balance - beginning of year .....	207,506	207,506	-
Prior year encumbrances appropriated .....	17,552	17,552	-
Fund balance - end of year .....	\$ 95,262	\$ 182,138	\$ 86,876



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 16,000	\$ 20,474	\$ 4,474
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Parent education:			
Materials and supplies .....	1,500	890	610
Contractual services .....	13,460	8,365	5,095
Total expenditures.....	14,960	9,255	5,705
Net change in fund balance.....	1,040	11,219	10,179
Fund balance - beginning of year .....	43,847	43,847	-
Prior year encumbrances appropriated.....	460	460	-
Fund balance - end of year .....	<u>\$ 45,347</u>	<u>\$ 55,526</u>	<u>\$ 10,179</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Fines and forfeitures.....	\$ 150	\$ 150	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Indigent children drivers:			
Other .....	150	-	150
Net change in fund balance.....	-	150	150
Fund balance - beginning of year .....	2,315	2,315	-
Fund balance - end of year .....	<u>\$ 2,315</u>	<u>\$ 2,465</u>	<u>\$ 150</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
ADULT COMMUNITY BASED CORRECTIONS FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 187,359	\$ 187,282	\$ (77)
Other.....	1,447	402	(1,045)
Total revenues.....	<u>188,806</u>	<u>187,684</u>	<u>(1,122)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Adult community based corrections:			
Personal services .....	124,870	124,869	1
Fringe benefits .....	54,702	54,702	-
Contractual services .....	36,808	36,807	1
Total expenditures.....	<u>216,380</u>	<u>216,378</u>	<u>2</u>
Net change in fund balance .....	(27,574)	(28,694)	(1,120)
Fund balance - beginning of year .....	27,869	27,869	-
Prior year encumbrances appropriated .....	6,771	6,771	-
Fund balance - end of year .....	<u>\$ 7,066</u>	<u>\$ 5,946</u>	<u>\$ (1,120)</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL BRIDGES, CULVERTS, AND COUNTY ROAD LEVY FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Property and other taxes.....	\$ 1,139,400	\$ 1,187,909	\$ 48,509
Intergovernmental.....	202,300	215,209	12,909
Total revenues.....	<u>1,341,700</u>	<u>1,403,118</u>	<u>61,418</u>
<b>EXPENDITURES</b>			
Current:			
Public works:			
Bridges, culverts, and county road levy:			
Contractual services .....	31,300	23,216	8,084
Capital outlay .....	2,163,159	2,153,736	9,423
Total expenditures.....	<u>2,194,459</u>	<u>2,176,952</u>	<u>17,507</u>
Excess of revenues under expenditures.....	(852,759)	(773,834)	78,925
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	(200,000)	(200,000)	-
Net change in fund balance.....	(1,052,759)	(973,834)	78,925
Fund balance - beginning of year .....	588,436	588,436	-
Prior year encumbrances appropriated.....	989,330	989,330	-
Fund balance - end of year .....	<u>\$ 525,007</u>	<u>\$ 603,932</u>	<u>\$ 78,925</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COUNTY PROBATION SERVICES COMMUNITY BASED CORRECTIONS FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 80,336	\$ 93,992	\$ 13,656
Intergovernmental.....	-	416	416
Other.....	-	111	111
Total revenues.....	<u>80,336</u>	<u>94,519</u>	<u>14,183</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
County probation services community based corrections:			
Personal services .....	28,567	28,566	1
Fringe benefits .....	9,769	9,043	726
Materials and supplies .....	18,980	15,830	3,150
Contractual services .....	40,472	36,570	3,902
Capital outlay .....	20,412	18,410	2,002
Total expenditures.....	<u>118,200</u>	<u>108,419</u>	<u>9,781</u>
Net change in fund balance.....	(37,864)	(13,900)	23,964
Fund balance - beginning of year .....	156,544	156,544	-
Prior year encumbrances appropriated.....	16,037	16,037	-
Fund balance - end of year .....	<u>\$ 134,717</u>	<u>\$ 158,681</u>	<u>\$ 23,964</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental .....	\$ 343,666	\$ 500,780	\$ 157,114
Other .....	-	133	133
Total revenues .....	<u>343,666</u>	<u>500,913</u>	<u>157,247</u>
<b>EXPENDITURES</b>			
Current:			
Health:			
Litter enforcement:			
Personal services .....	43,613	43,613	-
Fringe benefits .....	21,217	21,100	117
Contractual services .....	280,414	255,453	24,961
Other .....	13,368	13,368	-
Total expenditures .....	<u>358,612</u>	<u>333,534</u>	<u>25,078</u>
Excess of revenues over (under) expenditures .....	(14,946)	167,379	182,325
<b>OTHER FINANCING USES</b>			
Advances out .....	-	(19,153)	(19,153)
Net change in fund balance .....	(14,946)	148,226	163,172
Fund balance - beginning of year .....	13,253	13,253	-
Prior year encumbrances appropriated .....	23,956	23,956	-
Fund balance - end of year .....	<u>\$ 22,263</u>	<u>\$ 185,435</u>	<u>\$ 163,172</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 515,000	\$ 635,850	\$ 120,850
Donations.....	500	2,959	2,459
Other.....	-	839	839
Total revenues.....	<u>515,500</u>	<u>639,648</u>	<u>124,148</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Crossroads center:			
Personal services .....	300,000	295,941	4,059
Fringe benefits .....	167,200	106,884	60,316
Materials and supplies .....	25,875	18,272	7,603
Contractual services .....	93,124	67,132	25,992
Capital outlay .....	10,000	5,664	4,336
Total expenditures.....	<u>596,199</u>	<u>493,893</u>	<u>102,306</u>
Net change in fund balance.....	(80,699)	145,755	226,454
Fund balance - beginning of year .....	875,654	875,654	-
Prior year encumbrances appropriated.....	16,185	16,185	-
Fund balance - end of year .....	<u>\$ 811,140</u>	<u>\$ 1,037,594</u>	<u>\$ 226,454</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL ECONOMIC DEVELOPMENT ASSISTANCE GRANT FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services.....	\$ 854	\$ 173	\$ (681)
Loans.....	136,717	154,077	17,360
Interest.....	41,500	37,233	(4,267)
Total revenues.....	<u>179,071</u>	<u>191,483</u>	<u>12,412</u>
<b>EXPENDITURES</b>			
Current:			
Urban development and housing:			
Economic development assistance grant:			
Personal services .....	6,000	1,875	4,125
Contractual services .....	152,000	75,646	76,354
Total expenditures.....	<u>158,000</u>	<u>77,521</u>	<u>80,479</u>
Net change in fund balance.....	21,071	113,962	92,891
Fund balance - beginning of year .....	42,721	42,721	-
Fund balance - end of year .....	<u>\$ 63,792</u>	<u>\$ 156,683</u>	<u>\$ 92,891</u>



# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for Services.....	\$ 2,226	\$ 2,076	\$ (150)
Loans.....	101,067	78,265	(22,802)
Intergovernmental.....	262,059	262,059	-
Interest.....	18,700	16,444	(2,256)
Total revenues.....	<u>384,052</u>	<u>358,844</u>	<u>(25,208)</u>
<b>EXPENDITURES</b>			
Current:			
Urban development and housing:			
Community development block grant:			
Personal services .....	7,000	1,921	5,079
Contractual services .....	183,917	155,721	28,196
Capital outlay .....	196,229	196,229	-
Total expenditures.....	<u>387,146</u>	<u>353,871</u>	<u>33,275</u>
Excess of revenues over (under) expenditures.....	(3,094)	4,973	8,067
<b>OTHER FINANCING USES</b>			
Advances out.....	-	(165,738)	(165,738)
Net change in fund balance.....	(3,094)	(160,765)	(157,671)
Fund balance - beginning of year .....	91,695	91,695	-
Prior year encumbrances appropriated.....	171,093	171,093	-
Fund balance - end of year .....	<u>\$ 259,694</u>	<u>\$ 102,023</u>	<u>\$ (157,671)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Donations.....	\$ -	\$ 2,975	\$ 2,975
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Community education:			
Materials and supplies .....	19,781	16,489	3,292
Contractual services .....	2,183	2,183	-
Total expenditures.....	21,964	18,672	3,292
Net change in fund balance.....	(21,964)	(15,697)	6,267
Fund balance - beginning of year .....	19,781	19,781	-
Prior year encumbrances appropriated.....	2,183	2,183	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ 6,267</u>	<u>\$ 6,267</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 123,393	\$ 91,635	\$ (31,758)
Other.....	9	305	296
Total revenues.....	<u>123,402</u>	<u>91,940</u>	<u>(31,462)</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Victims of crime:			
Personal services .....	108,196	94,121	14,075
Fringe benefits .....	38,859	31,401	7,458
Materials and supplies .....	242	173	69
Contractual services .....	10,208	10,138	70
Capital outlay .....	12,457	11,819	638
Total expenditures.....	<u>169,962</u>	<u>147,652</u>	<u>22,310</u>
Excess of revenues under expenditures.....	(46,560)	(55,712)	(9,152)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	15,963	51,279	35,316
Net change in fund balance .....	(30,597)	(4,433)	26,164
Fund balance - beginning of year .....	95,786	95,786	-
Prior year encumbrances appropriated.....	48	48	-
Fund balance - end of year .....	<u>\$ 65,237</u>	<u>\$ 91,401</u>	<u>\$ 26,164</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 85,739	\$ 83,422	\$ (2,317)
Intergovernmental.....	90,850	193,295	102,445
Other.....	-	991	991
Total revenues.....	<u>176,589</u>	<u>277,708</u>	<u>101,119</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Drug court program:			
Personal services .....	215,100	153,655	61,445
Fringe benefits .....	77,876	55,121	22,755
Materials and supplies .....	5,627	2,872	2,755
Contractual services .....	7,721	6,495	1,226
Other .....	250	-	250
Total expenditures.....	<u>306,574</u>	<u>218,143</u>	<u>88,431</u>
Net change in fund balance.....	(129,985)	59,565	189,550
Fund balance - beginning of year .....	156,682	156,682	-
Prior year encumbrances appropriated.....	1,100	1,100	-
Fund balance - end of year .....	<u>\$ 27,797</u>	<u>\$ 217,347</u>	<u>\$ 189,550</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 64,978	\$ 78,948	\$ 13,970
<b>EXPENDITURES</b>			
Current:			
General governmental - judicial:			
Courts special projects:			
Personal services .....	29,921	29,878	43
Fringe benefits .....	15,422	12,886	2,536
Contractual services .....	35,148	30,004	5,144
Capital outlay .....	11,749	6,749	5,000
Total expenditures.....	<u>92,240</u>	<u>79,517</u>	<u>12,723</u>
Net change in fund balance.....	(27,262)	(569)	26,693
Fund balance - beginning of year .....	222,498	222,498	-
Prior year encumbrances appropriated .....	10,364	10,364	-
Fund balance - end of year .....	<u>\$ 205,600</u>	<u>\$ 232,293</u>	<u>\$ 26,693</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Lodging taxes.....	\$ 176,952	\$ 176,952	\$ -
<b>EXPENDITURES</b>			
Current:			
Public works:			
Reese-peters home:			
Other .....	184,543	184,543	-
Net change in fund balance.....	(7,591)	(7,591)	-
Fund balance - beginning of year .....	7,591	7,591	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total Revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Sanction costs reimbursements:			
Capital outlay .....	20,000	10,588	9,412
Net change in fund balance.....	(20,000)	(10,588)	9,412
Fund balance - beginning of year .....	21,983	21,983	-
Prior year encumbrances appropriated .....	2,000	2,000	-
Fund balance - end of year .....	<u>\$ 3,983</u>	<u>\$ 13,395</u>	<u>\$ 9,412</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Charges for services.....	\$ 159,064	\$ 158,839	\$ (225)
Other.....	-	60	60
Total revenues.....	<u>159,064</u>	<u>158,899</u>	<u>(165)</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Juvenile recovery:			
Personal services .....	21,000	19,496	1,504
Fringe benefits .....	4,100	3,149	951
Contractual services .....	64,600	36,600	28,000
Total expenditures.....	<u>89,700</u>	<u>59,245</u>	<u>30,455</u>
Excess of revenues over expenditures.....	69,364	99,654	30,290
<b>OTHER FINANCING USES</b>			
Operating transfers out.....	(75,000)	-	75,000
Net change in fund balance.....	(5,636)	99,654	105,290
Fund balance - beginning of year .....	595,830	595,830	-
Fund balance - end of year .....	<u>\$ 590,194</u>	<u>\$ 695,484</u>	<u>\$ 105,290</u>



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 46,318	\$ 46,318	\$ -
Interest.....	30	319	289
Total revenues.....	46,348	46,637	289
<b>EXPENDITURES</b>			
Current:			
Urban development and housing:			
Home:			
Contractual services .....	21,444	19,993	1,451
Excess of revenues over expenditures.....	24,904	26,644	1,740
<b>OTHER FINANCING USES</b>			
Advances out.....	-	(36,560)	(36,560)
Net change in fund balance.....	24,904	(9,916)	(34,820)
Fund balance - beginning of year .....	9,059	9,059	-
Prior year encumbrances appropriated.....	9,065	9,065	-
Fund balance - end of year .....	<u>\$ 43,028</u>	<u>\$ 8,208</u>	<u>\$ (34,820)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
MAJOR CRIMES UNIT GRANT FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 110,830	\$ 110,830	\$ -
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Major crimes unit grant:			
Contractual services .....	110,830	110,830	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
CLEAN OHIO EASEMENT PROGRAM FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Interest.....	\$ 2,798	\$ 6,553	\$ 3,755
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Clean Ohio easement program :			
Contractual services .....	293,165	293,165	-
Net change in fund balance.....	(290,367)	(286,612)	3,755
Fund balance (deficit) - beginning of year .....	(4,667)	(4,667)	-
Prior year encumbrances appropriated.....	295,034	295,034	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ 3,755</u>	<u>\$ 3,755</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Licenses and permits.....	\$ 45,000	\$ 77,355	\$ 32,355
Other.....	-	26	26
Total revenues.....	<u>45,000</u>	<u>77,381</u>	<u>32,381</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Concealed handgun license:			
Personal services .....	12,978	9,108	3,870
Fringe benefits .....	2,466	1,135	1,331
Contractual services .....	9,000	9,000	-
Total expenditures.....	<u>24,444</u>	<u>19,243</u>	<u>5,201</u>
Net change in fund balance.....	20,556	58,138	37,582
Fund balance - beginning of year .....	<u>17,299</u>	<u>17,299</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 37,855</u>	<u>\$ 75,437</u>	<u>\$ 37,582</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 740,000	\$ 740,729	\$ 729
<b>EXPENDITURES</b>			
Current:			
Human services:			
Workforce investment act:			
Contractual services .....	782,678	709,863	72,815
Capital outlay .....	3,000	618	2,382
Total expenditures.....	785,678	710,481	75,197
Excess of revenues over (under) expenditures.....	(45,678)	30,248	75,926
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	20,000	20,000
Advances out.....	-	(20,000)	(20,000)
Total other financing sources (uses).....	-	-	-
Net change in fund balance.....	(45,678)	30,248	75,926
Fund balance - beginning of year .....	61,991	61,991	-
Prior year encumbrances appropriated.....	2,678	2,678	-
Fund balance - end of year .....	<u>\$ 18,991</u>	<u>\$ 94,917</u>	<u>\$ 75,926</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
OLDER ADULT SERVICES LEVY FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Property taxes.....	\$ 1,119,400	\$ 1,185,302	\$ 65,902
Intergovernmental.....	199,000	209,404	10,404
Total revenues.....	1,318,400	1,394,706	76,306
<b>EXPENDITURES</b>			
Current:			
Human services:			
Older adult services levy:			
Contractual services .....	1,346,319	1,251,057	95,262
Net change in fund balance.....	(27,919)	143,649	171,568
Fund balance - beginning of year .....	495,857	495,857	-
Prior year encumbrances appropriated.....	101,681	101,681	-
Fund balance - end of year .....	<u>\$ 569,619</u>	<u>\$ 741,187</u>	<u>\$ 171,568</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 66,682	\$ 66,682	\$ -
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Federal emergency management agency:			
Personal services .....	539	539	-
Fringe benefits .....	41	41	-
Materials and supplies .....	242	242	-
Contractual services .....	65,860	65,860	-
Total expenditures.....	66,682	66,682	-
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	1,264	1,264	-
Fund balance - end of year .....	\$ 1,264	\$ 1,264	\$ -

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL TITLE IV-E FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental.....	\$ 490,100	\$ 584,471	\$ 94,371
Other.....	-	52	52
Total revenues.....	<u>490,100</u>	<u>584,523</u>	<u>94,423</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Title IV-E:			
Personal services .....	200,000	134,618	65,382
Fringe benefits .....	85,600	28,540	57,060
Materials and supplies .....	15,000	1,966	13,034
Contractual services .....	160,721	109,999	50,722
Capital outlay .....	40,000	17	39,983
Total expenditures.....	<u>501,321</u>	<u>275,140</u>	<u>226,181</u>
Net change in fund balance.....	(11,221)	309,383	320,604
Fund balance - beginning of year .....	811,992	811,992	-
Prior year encumbrances appropriated.....	11,927	11,927	-
Fund balance - end of year .....	<u>\$ 812,698</u>	<u>\$ 1,133,302</u>	<u>\$ 320,604</u>



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 5,377	\$ 5,377	\$ -
<b>EXPENDITURES</b>			
Current:			
Human services:			
Housing improvement project:			
Contractual services .....	<u>6,777</u>	<u>6,777</u>	<u>-</u>
Excess of revenues under expenditures.....	<u>(1,400)</u>	<u>(1,400)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in .....	-	10,792	10,792
Advances out.....	<u>-</u>	<u>(20,728)</u>	<u>(20,728)</u>
Total other financing sources (uses).....	<u>-</u>	<u>(9,936)</u>	<u>(9,936)</u>
Net change in fund balance.....	(1,400)	(11,336)	(9,936)
Fund balance - beginning of year .....	7,171	7,171	-
Prior year encumbrances appropriated.....	<u>4,165</u>	<u>4,165</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ 9,936</u>	<u>\$ -</u>	<u>\$ (9,936)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 33,334	\$ 33,334	\$ -
Other.....	414	112	(302)
Total revenues.....	<u>33,748</u>	<u>33,446</u>	<u>(302)</u>
<b>EXPENDITURES</b>			
Current:			
General government - judicial:			
Title II:			
Fringe benefits .....	1,100	1,100	-
Contractual services .....	33,339	33,339	-
Total Expenditures.....	<u>34,439</u>	<u>34,439</u>	<u>-</u>
Net change in fund balance.....	(691)	(993)	(302)
Fund balance - beginning of year .....	1,015	1,015	-
Fund balance - end of year .....	<u>\$ 324</u>	<u>\$ 22</u>	<u>\$ (302)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
WIRELESS 9-1-1 FUND**

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Intergovernmental.....	\$ 180,206	\$ 180,206	\$ -
Other.....	-	746	746
Total Revenues.....	<u>180,206</u>	<u>180,952</u>	<u>746</u>
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Wireless 9-1-1:			
Materials and supplies .....	5,000	-	5,000
Contractual services .....	10,000	-	10,000
Capital Outlay .....	126,800	59,359	67,441
Total expenditures.....	<u>141,800</u>	<u>59,359</u>	<u>82,441</u>
Net change in fund balance.....	38,406	121,593	83,187
Fund balance - beginning of year .....	153,536	153,536	-
Prior year encumbrances appropriated.....	18,881	18,881	-
Fund balance - end of year .....	<u>\$ 210,823</u>	<u>\$ 294,010</u>	<u>\$ 83,187</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SHERIFF CONTINUING PROFESSIONAL TRAINING FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 18,100	\$ 18,100	\$ -
<b>EXPENDITURES</b>			
Current:			
Public safety:			
Sheriff continuing professional training:			
Contractual services .....	3,100	999	2,101
Capital Outlay .....	15,000	13,370	1,630
Total expenditures.....	18,100	14,369	3,731
Net change in fund balance.....	-	3,731	3,731
Fund balance - beginning of year .....	-	-	-
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ 3,731</u>	<u>\$ 3,731</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
OHIO CHILDREN'S TRUST FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 41,472	\$ 41,472	\$ -
<b>EXPENDITURES</b>			
Current:			
Human services:			
Ohio children's trust :			
Contractual services .....	<u>41,472</u>	<u>41,472</u>	<u>-</u>
Net change in fund balance.....	-	-	-
Fund balance - beginning of year .....	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - end of year .....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## 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:

### Major Debt Service Fund

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.
--	---

### Nonmajor 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.
---	---

Special Assessment 2000 High Service Area Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2000 High Service Area project.
---	---

Special Assessment High Service Area and Little Walnut Water Fund	To account for special assessment revenue that is used to retire the water debt associated with the 2002 High Service Area and Little Walnut Water projects.
---	--

Special Assessment Liberty Township Sewer Fund	To account for special assessment revenue that is used to retire the sewer debt associated with the Liberty Township Sewer. For GAAP reporting purposes, this fund contains some of the activity reported in the Sewer Debt Service Fund.
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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 Sewer Enterprise Fund.
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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 Enterprise Fund.
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Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
GENERAL OBLIGATION BOND RETIREMENT FUND**

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Property taxes.....	\$ 178,400	\$ 178,400	\$ -
Interest.....	901	2,620	1,719
Rent.....	654,591	710,271	55,680
Total revenues.....	<u>833,892</u>	<u>891,291</u>	<u>57,399</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	2,103,705	2,092,220	11,485
Interest and fiscal charges .....	909,903	889,105	20,798
Bond issuance costs .....	34,520	33,537	983
Total expenditures.....	<u>3,048,128</u>	<u>3,014,862</u>	<u>33,266</u>
Excess of revenues under expenditures.....	<u>(2,214,236)</u>	<u>(2,123,571)</u>	<u>90,665</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of refunder bonds.....	1,895,000	1,895,000	-
Proceeds of notes.....	1,000,000	1,000,000	-
Premium on refunder bonds.....	31,087	31,087	-
Payment to refunded bond escrow.....	(1,891,567)	(1,891,567)	-
Operating transfers in.....	935,965	935,965	-
Total other financing sources (uses).....	<u>1,970,485</u>	<u>1,970,485</u>	<u>-</u>
Net change in fund balance.....	(243,751)	(153,086)	90,665
Fund balance - beginning of year.....	602,936	602,936	-
Fund balance - end of year.....	<u>\$ 359,185</u>	<u>\$ 449,850</u>	<u>\$ 90,665</u>

# Fairfield County, Ohio

## COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

December 31, 2008

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
<b>ASSETS</b>			
Cash and cash equivalents.....	\$ 14,032	\$ 31,951	\$ 46,280
Interfund receivable.....	-	374	354
Special assessments receivable.....	24,001	168,883	128,411
Accrued interest receivable.....	-	108	157
Total assets.....	<u>\$ 38,033</u>	<u>\$ 201,316</u>	<u>\$ 175,202</u>
<b>LIABILITIES</b>			
Deferred revenue.....	\$ 24,001	\$ 168,947	\$ 128,504
Total liabilities.....	<u>24,001</u>	<u>168,947</u>	<u>128,504</u>
<b>FUND BALANCES</b>			
Reserved for encumbrances .....	-	-	-
Unreserved:			
Undesignated .....	<u>14,032</u>	<u>32,369</u>	<u>46,698</u>
Total fund balances.....	<u>14,032</u>	<u>32,369</u>	<u>46,698</u>
Total liabilities and fund balances.....	<u>\$ 38,033</u>	<u>\$ 201,316</u>	<u>\$ 175,202</u>



<b>Special Assessment High Service Area and Little Walnut Water Fund</b>	<b>Special Assessment Liberty Township Sewer Fund</b>	<b>Totals</b>
\$ 22,232	\$ 59,733	\$ 174,228
542	681	1,951
385,766	1,213,395	1,920,456
75	224	564
<u>\$ 408,615</u>	<u>\$ 1,274,033</u>	<u>\$ 2,097,199</u>
<u>\$ 385,810</u>	<u>\$ 1,213,527</u>	<u>\$ 1,920,789</u>
<u>385,810</u>	<u>1,213,527</u>	<u>1,920,789</u>
103	86	189
<u>22,702</u>	<u>60,420</u>	<u>176,221</u>
<u>22,805</u>	<u>60,506</u>	<u>176,410</u>
<u>\$ 408,615</u>	<u>\$ 1,274,033</u>	<u>\$ 2,097,199</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Special Assessment Buckeye Lake Sewer Fund	Special Assessment Sanitary Sewer Fund	Special Assessment 2000 High Service Area Fund
<b>REVENUES</b>			
Special assessments.....	\$ 574	\$ 54,613	\$ 59,936
Interest.....	-	2,436	23,351
Total revenues.....	<u>574</u>	<u>57,049</u>	<u>83,287</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	-	45,000	75,000
Interest and fiscal charges .....	-	14,385	12,420
Total expenditures.....	<u>-</u>	<u>59,385</u>	<u>87,420</u>
Net changes in fund balances.....	574	(2,336)	(4,133)
Fund balance - beginning of year.....	<u>13,458</u>	<u>34,705</u>	<u>50,831</u>
Fund balance - end of year.....	<u>\$ 14,032</u>	<u>\$ 32,369</u>	<u>\$ 46,698</u>

<b>Special Assessment High Service Area and Little Walnut Water Fund</b>	<b>Special Assessment Liberty Township Sewer Fund</b>	<b>Totals</b>
\$ 93,626	\$ 54,852	\$ 263,601
33,209	74,939	133,935
<u>126,835</u>	<u>129,791</u>	<u>397,536</u>
100,000	55,000	275,000
23,767	59,850	110,422
<u>123,767</u>	<u>114,850</u>	<u>385,422</u>
3,068	14,941	12,114
19,737	45,565	164,296
<u>\$ 22,805</u>	<u>\$ 60,506</u>	<u>\$ 176,410</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPECIAL ASSESSMENT BUCKEYE LAKE SEWER FUND**

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Special assessments.....	\$ -	\$ 574	\$ 574
<b>EXPENDITURES</b>			
Total expenditures.....	-	-	-
Net change in fund balance.....	-	574	574
Fund balance - beginning of year.....	13,458	13,458	-
Fund balance - end of year.....	<u>\$ 13,458</u>	<u>\$ 14,032</u>	<u>\$ 574</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Special assessments.....	\$ 54,989	\$ 54,613	\$ (376)
Interest.....	2,268	2,644	376
Total revenues.....	<u>57,257</u>	<u>57,257</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	45,000	45,000	-
Interest and fiscal charges .....	14,385	14,385	-
Total expenditures.....	<u>59,385</u>	<u>59,385</u>	<u>-</u>
Net change in fund balance.....	(2,128)	(2,128)	-
Fund balance - beginning of year.....	34,079	34,079	-
Fund balance - end of year.....	<u>\$ 31,951</u>	<u>\$ 31,951</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPECIAL ASSESSMENT 2000 HIGH SERVICE AREA FUND**

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Special assessments.....	\$ 62,478	\$ 59,936	\$ (2,542)
Interest.....	21,307	23,849	2,542
Total revenues.....	<u>83,785</u>	<u>83,785</u>	<u>-</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	80,000	75,000	5,000
Interest and fiscal charges .....	12,420	12,420	-
Total expenditures.....	<u>92,420</u>	<u>87,420</u>	<u>5,000</u>
Net change in fund balance.....	(8,635)	(3,635)	5,000
Fund balance - beginning of year.....	49,915	49,915	-
Fund balance - end of year.....	<u>\$ 41,280</u>	<u>\$ 46,280</u>	<u>\$ 5,000</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPECIAL ASSESSMENT HIGH SERVICE AREA AND LITTLE WALNUT WATER FUND**  
For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Special assessments.....	\$ 89,538	\$ 93,626	\$ 4,088
Interest.....	31,723	33,200	1,477
Total revenues.....	<u>121,261</u>	<u>126,826</u>	<u>5,565</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	105,000	100,000	5,000
Interest and fiscal charges .....	23,870	23,870	-
Total expenditures.....	<u>128,870</u>	<u>123,870</u>	<u>5,000</u>
Net change in fund balance.....	(7,609)	2,956	10,565
Fund balance - beginning of year.....	19,173	19,173	-
Fund balance - end of year.....	<u>\$ 11,564</u>	<u>\$ 22,129</u>	<u>\$ 10,565</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
SPECIAL ASSESSMENT LIBERTY TOWNSHIP SEWER FUND**

For the Year Ended December 31, 2008

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>			
Special assessments.....	\$ 50,012	\$ 54,852	\$ 4,840
Interest.....	68,838	75,029	6,191
Total revenues.....	<u>118,850</u>	<u>129,881</u>	<u>11,031</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal Retirement .....	80,000	55,000	25,000
Interest and fiscal charges .....	59,936	59,936	-
Total expenditures.....	<u>139,936</u>	<u>114,936</u>	<u>25,000</u>
Net change in fund balance.....	(21,086)	14,945	36,031
Fund balance - beginning of year.....	44,702	44,702	-
Fund balance - end of year.....	<u>\$ 23,616</u>	<u>\$ 59,647</u>	<u>\$ 36,031</u>



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Interest.....	\$ 61,865	\$ 58,650	\$ (3,215)
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	908,179	802,354	105,825
Interest and fiscal charges .....	653,073	608,538	44,535
Bond issuance costs .....	52,708	52,708	-
Total expenditures.....	1,613,960	1,463,600	150,360
Excess of revenues under expenditures.....	(1,552,095)	(1,404,950)	147,145
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds of refunding bonds.....	3,225,000	3,225,000	-
Premium on refunding bonds.....	23,512	23,512	-
Payment to refunded bond escrow.....	(3,194,130)	(3,194,130)	-
Operating transfers in.....	-	13,859	13,859
Total other financing sources (uses).....	54,382	68,241	13,859
Net change in fund balance.....	(1,497,713)	(1,336,709)	161,004
Fund balance - beginning of year.....	1,544,297	1,544,297	-
Fund balance - end of year.....	\$ 46,584	\$ 207,588	\$ 161,004

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL WATER DEBT SERVICE FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Interest.....	\$ 43,031	\$ 40,526	\$ (2,505)
<b>EXPENDITURES</b>			
Debt service:			
Principal retirement .....	946,897	910,000	36,897
Interest and fiscal charges .....	497,182	463,877	33,305
Bond issuance costs .....	52,698	52,698	-
Total expenditures.....	1,496,777	1,426,575	70,202
Excess of revenues under expenditures.....	(1,453,746)	(1,386,049)	67,697
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from refunding bonds.....	3,225,000	3,225,000	-
Premium on refunding bonds.....	23,502	23,502	-
Payment to refunded bond escrow agent.....	(3,194,130)	(3,194,130)	-
Operating transfers in.....	381,030	383,534	2,504
Total other financing sources (uses).....	435,402	437,906	2,504
Net change in fund balance.....	(1,018,344)	(948,143)	70,201
Fund balance - beginning of year.....	1,105,198	1,105,198	-
Fund balance - end of year.....	\$ 86,854	\$ 157,055	\$ 70,201

## Nonmajor 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 funds). The following are included in capital projects funds:

Federal Funds – Airport Fund	To account for federal grant revenues; to be used for construction purposes at the Fairfield County Airport.
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.
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.
Liberty Center County Services Complex Fund	To account for the renovation and construction costs associated with the purchase of property on the west side of Lancaster for the purpose of the Liberty Center County Services Complex.
Financial Management Information System Fund	To account for transfers in for the purchase and installation of a new computer system for the County.

Fairfield County, Ohio

**COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2008

	<b>Federal Funds - Airport Fund</b>	<b>Mental Retardation Facilities Fund</b>	<b>Mental Health and Mental Retardation Complex Fund</b>	<b>Airport Hangar Construction Fund</b>
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 198,814	\$ 241,783	\$ 37,678	\$ 8,286
Intergovernmental receivable.....	34,281	-	-	-
Total assets.....	<u>\$ 233,095</u>	<u>\$ 241,783</u>	<u>\$ 37,678</u>	<u>\$ 8,286</u>
<b>LIABILITIES</b>				
Accounts payable.....	\$ -	\$ -	\$ -	\$ -
Contracts payable.....	969	-	-	-
Retainage payable.....	-	5,103	-	-
Accrued interest payable.....	-	-	-	3,100
Notes payable.....	-	-	-	85,000
Total liabilities.....	<u>969</u>	<u>5,103</u>	<u>-</u>	<u>88,100</u>
<b>FUND BALANCES</b>				
Reserved for encumbrances .....	50,537	-	-	-
Unreserved:				
Undesignated (deficit) .....	181,589	236,680	37,678	(79,814)
Total fund balances (deficit).....	<u>232,126</u>	<u>236,680</u>	<u>37,678</u>	<u>(79,814)</u>
Total liabilities and fund balances.....	<u>\$ 233,095</u>	<u>\$ 241,783</u>	<u>\$ 37,678</u>	<u>\$ 8,286</u>

<b>State Capital Improvements Program Fund</b>	<b>Permanent Improvement Fund</b>	<b>Liberty Center County Services Complex Fund</b>	<b>Financial Management Information System Fund</b>	<b>Totals</b>
\$ 45,114	\$ 1,186,305	\$ 124,804	\$ 184,387	\$ 2,027,171
404,669	-	-	-	438,950
<u>\$ 449,783</u>	<u>\$ 1,186,305</u>	<u>\$ 124,804</u>	<u>\$ 184,387</u>	<u>\$ 2,466,121</u>
\$ -	\$ 4,365	\$ -	\$ 1,511	\$ 5,876
404,669	82,205	-	-	487,843
37,224	-	-	-	42,327
-	-	-	-	3,100
-	-	-	-	85,000
<u>441,893</u>	<u>86,570</u>	<u>-</u>	<u>1,511</u>	<u>624,146</u>
-	299,824	78,549	9,521	438,431
7,890	799,911	46,255	173,355	1,403,544
<u>7,890</u>	<u>1,099,735</u>	<u>124,804</u>	<u>182,876</u>	<u>1,841,975</u>
<u>\$ 449,783</u>	<u>\$ 1,186,305</u>	<u>\$ 124,804</u>	<u>\$ 184,387</u>	<u>\$ 2,466,121</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<b>Federal Funds - Airport Fund</b>	<b>Mental Retardation Facilities Fund</b>	<b>Mental Health and Mental Retardation Complex Fund</b>	<b>Airport Hangar Construction Fund</b>
<b>REVENUES</b>				
Charges for services.....	\$ -	\$ -	\$ 3,545	\$ -
Intergovernmental.....	305,330	-	-	-
Rent.....	-	-	-	14,961
Total revenues.....	<u>305,330</u>	<u>-</u>	<u>3,545</u>	<u>14,961</u>
<b>EXPENDITURES</b>				
Capital outlay.....	140,298	22,299	-	468,839
Debt service:				
Principal retirement .....	-	-	-	-
Interest and fiscal charges .....	-	-	-	3,100
Total expenditures.....	<u>140,298</u>	<u>22,299</u>	<u>-</u>	<u>471,939</u>
Excess of revenues over (under) expenditures .....	<u>165,032</u>	<u>(22,299)</u>	<u>3,545</u>	<u>(456,978)</u>
<b>OTHER FINANCING SOURCES</b>				
Bond anticipation note issued .....	-	-	-	390,000
Transfers in .....	<u>16,164</u>	<u>-</u>	<u>-</u>	<u>10,039</u>
Total other financing sources .....	<u>16,164</u>	<u>-</u>	<u>-</u>	<u>400,039</u>
Net changes in fund balances.....	181,196	(22,299)	3,545	(56,939)
Fund balances (deficits) - beginning of year .....	<u>50,930</u>	<u>258,979</u>	<u>34,133</u>	<u>(22,875)</u>
Fund balances (deficit) - end of year .....	<u>\$ 232,126</u>	<u>\$ 236,680</u>	<u>\$ 37,678</u>	<u>\$ (79,814)</u>

<b>State Capital Improvements Program Fund</b>	<b>Permanent Improvement Fund</b>	<b>Ohio Department of Transportation Projects Fund</b>	<b>Liberty Center County Services Complex Fund</b>	<b>Financial Management Information System Fund</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ 141,433	\$ 144,978
415,000	-	34,917	-	-	755,247
-	-	-	-	-	14,961
<u>415,000</u>	<u>-</u>	<u>34,917</u>	<u>-</u>	<u>141,433</u>	<u>915,186</u>
744,480	826,072	38,438	7,235	157,899	2,405,560
-	-	-	-	148,374	148,374
-	-	-	-	-	3,100
<u>744,480</u>	<u>826,072</u>	<u>38,438</u>	<u>7,235</u>	<u>306,273</u>	<u>2,557,034</u>
<u>(329,480)</u>	<u>(826,072)</u>	<u>(3,521)</u>	<u>(7,235)</u>	<u>(164,840)</u>	<u>(1,641,848)</u>
-	-	-	-	-	390,000
<u>338,016</u>	<u>750,000</u>	<u>70,674</u>	<u>-</u>	<u>171,334</u>	<u>1,356,227</u>
<u>338,016</u>	<u>750,000</u>	<u>70,674</u>	<u>-</u>	<u>171,334</u>	<u>1,746,227</u>
8,536	(76,072)	67,153	(7,235)	6,494	104,379
<u>(646)</u>	<u>1,175,807</u>	<u>(67,153)</u>	<u>132,039</u>	<u>176,382</u>	<u>1,737,596</u>
<u>\$ 7,890</u>	<u>\$ 1,099,735</u>	<u>\$ -</u>	<u>\$ 124,804</u>	<u>\$ 182,876</u>	<u>\$ 1,841,975</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FEDERAL FUNDS - AIRPORT FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Intergovernmental.....	\$ 270,859	\$ 275,837	\$ 4,978
<b>EXPENDITURES</b>			
Current:			
Conservation and recreation:			
Federal funds - airport:			
Capital outlay .....	347,281	214,232	133,049
Excess of revenues over (under) expenditures.....	(76,422)	61,605	138,027
<b>OTHER FINANCING SOURCES (USES)</b>			
Advances in.....	-	61,600	61,600
Advances out.....	-	(61,600)	(61,600)
Operating transfers in.....	16,164	16,164	-
Total other financing sources (uses).....	16,164	16,164	-
Net change in fund balance.....	(60,258)	77,769	138,027
Fund balance - beginning of year.....	50,256	50,256	-
Prior year encumbrances appropriated.....	19,283	19,283	-
Fund balance - end of year.....	<u>\$ 9,281</u>	<u>\$ 147,308</u>	<u>\$ 138,027</u>



Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
Health:			
Mental retardation facilities:			
Capital outlay .....	22,657	22,657	-
Net change in fund balance.....	(22,657)	(22,657)	-
Fund balance - beginning of year.....	238,496	238,496	-
Prior year encumbrances appropriated.....	20,841	20,841	-
Fund balance - end of year.....	<u>\$ 236,680</u>	<u>\$ 236,680</u>	<u>\$ -</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
MENTAL HEALTH AND MENTAL RETARDATION COMPLEX FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Charges for services.....	\$ 900	\$ 3,485	\$ 2,585
<b>EXPENDITURES</b>			
Current:			
Health:			
Mental health and mental retardation complex:			
Materials and supplies .....	1,000	-	1,000
Contractual services .....	7,500	-	7,500
Capital outlay .....	5,000	-	5,000
Total expenditures.....	13,500	-	13,500
Net change in fund balance.....	(12,600)	3,485	16,085
Fund balance - beginning of year.....	34,133	34,133	-
Fund balance - end of year.....	<u>\$ 21,533</u>	<u>\$ 37,618</u>	<u>\$ 16,085</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Rent.....	\$ 14,961	\$ 14,961	\$ -
<b>EXPENDITURES</b>			
Current:			
Public works:			
State capital improvements program:			
Capital outlay .....	500,000	498,149	1,851
Excess of revenues under expenditures.....	(485,039)	(483,188)	1,851
<b>OTHER FINANCING SOURCES</b>			
Proceeds of notes.....	475,000	475,000	-
Operating Transfers In.....	10,039	10,039	-
Total other financing sources.....	485,039	485,039	-
Net change in fund balance.....	-	1,851	1,851
Fund balance - beginning of year.....	6,435	6,435	-
Fund balance - end of year.....	<u>\$ 6,435</u>	<u>\$ 8,286</u>	<u>\$ 1,851</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 135,773	\$ 10,331	\$ (125,442)
<b>EXPENDITURES</b>			
Current:			
Public works:			
State capital improvements program:			
Capital outlay .....	375,847	375,769	78
Excess of revenues under expenditures.....	(240,074)	(365,438)	(125,364)
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In.....	240,074	338,016	97,942
Net change in fund balance.....	-	(27,422)	(27,422)
Fund balance - beginning of year.....	35,312	35,312	-
Fund balance - end of year.....	<u>\$ 35,312</u>	<u>\$ 7,890</u>	<u>\$ (27,422)</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Permanent improvement:			
Capital outlay .....	1,491,900	1,248,843	243,057
Excess of revenues under expenditures.....	(1,491,900)	(1,248,843)	243,057
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	750,000	750,000	-
Net change in fund balance.....	(741,900)	(498,843)	243,057
Fund balance - beginning of year.....	815,178	815,178	-
Prior year encumbrances appropriated.....	483,576	483,576	-
Fund balance - end of year.....	<u>\$ 556,854</u>	<u>\$ 799,911</u>	<u>\$ 243,057</u>

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Intergovernmental.....	\$ 605,321	\$ 603,549	\$ (1,772)
<b>EXPENDITURES</b>			
Current:			
Public works:			
Ohio department of transportation projects:			
Capital outlay .....	674,223	674,223	-
Excess of revenues under expenditures.....	(68,902)	(70,674)	(1,772)
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in.....	68,903	70,674	1,771
Net change in fund balance.....	1	-	(1)
Fund balance - beginning of year.....	-	-	-
Fund balance - end of year .....	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

Fairfield County, Ohio

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL  
LIBERTY CENTER COUNTY SERVICES COMPLEX FUND**

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive:			
Liberty center county services complex:			
Capital outlay .....	93,139	93,139	-
Net change in fund balance.....	(93,139)	(93,139)	-
Fund balance - beginning of year.....	124,804	124,804	-
Prior Year Encumbrances Appropriated.....	14,590	14,590	-
Fund balance - end of year.....	<u>\$ 46,255</u>	<u>\$ 46,255</u>	<u>\$ -</u>

# Fairfield County, Ohio

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET (NON-GAAP BASIS) AND ACTUAL FINANCIAL MANAGEMENT INFORMATION SYSTEM FUND

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services .....	\$ -	\$ 141,433	\$ 141,433
<b>EXPENDITURES</b>			
Current:			
General government - legislative and executive			
Financial Management Information System:			
Contractual services .....	110,107	78,185	31,922
Capital outlay .....	258,976	258,976	-
Total expenditures .....	369,083	337,161	31,922
Excess of revenues under expenditures .....	(369,083)	(195,728)	173,355
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in .....	171,334	171,334	-
Net change in fund balance .....	(197,749)	(24,394)	(173,355)
Fund balance - beginning of year .....	187,567	187,567	-
Prior year encumbrances appropriated .....	10,182	10,182	-
Fund balance - end of year .....	\$ -	\$ 173,355	\$ (173,355)



## 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

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 2,484,013	\$ 3,391,980	\$ 907,967
Tap-in fees.....	200,000	287,575	87,575
Penalties.....	43,896	83,861	39,965
Deposits.....	25,500	34,583	9,083
Special assessments.....	-	2,365	2,365
Other non-operating revenues.....	2,000	8,572	6,572
Interest.....	16,162	63,868	47,706
Total revenues.....	<u>2,771,571</u>	<u>3,872,804</u>	<u>1,101,233</u>
<b>EXPENSES</b>			
Personal services.....	636,200	554,026	82,174
Fringe benefits.....	198,235	174,577	23,658
Contractual services.....	2,142,185	1,756,469	385,716
Materials and supplies.....	197,699	130,347	67,352
Deposits.....	74,601	20,500	54,101
Other operating expenses.....	18,000	9,372	8,628
Capital outlay.....	337,998	101,459	236,539
Total expenses.....	<u>3,604,918</u>	<u>2,746,750</u>	<u>858,168</u>
Excess of revenues over (under) expenses.....	(833,347)	1,126,054	1,959,401
Operating transfers out.....	(659,162)	(13,859)	645,303
Excess of revenues over (under) expenses and operating transfers .....	(1,492,509)	1,112,195	2,604,704
Fund equity - beginning of year.....	2,510,577	2,510,577	-
Prior year encumbrances appropriated.....	377,655	377,655	-
Fund equity - end of year.....	<u>\$ 1,395,723</u>	<u>\$ 4,000,427</u>	<u>\$ 2,604,704</u>

# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Charges for services.....	\$ 1,949,240	\$ 2,339,852	\$ 390,612
Tap-in fees.....	200,000	294,718	94,718
Penalties.....	10,000	32,809	22,809
Special assessments.....	3,000	2,992	(8)
Other non-operating revenues.....	2,000	9,076	7,076
Interest.....	12,975	13,558	583
Total revenues.....	<u>2,177,215</u>	<u>2,693,005</u>	<u>515,790</u>
<b>EXPENSES</b>			
Personal services.....	521,502	467,385	54,117
Fringe benefits.....	161,256	149,249	12,007
Contractual services.....	825,930	630,483	195,447
Materials and supplies.....	511,665	381,693	129,972
Other operating expenses.....	8,000	3,058	4,942
Capital outlay.....	103,567	66,090	37,477
Total expenses.....	<u>2,131,920</u>	<u>1,697,958</u>	<u>433,962</u>
Excess of revenues over expenses.....	45,295	995,047	949,752
Operating transfers out.....	<u>(1,002,753)</u>	<u>(383,534)</u>	<u>619,219</u>
Excess of revenues over (under) expenses and operating transfers .....	(957,458)	611,513	1,568,971
Fund equity - beginning of year.....	1,725,459	1,725,459	-
Prior year encumbrances appropriated.....	<u>220,739</u>	<u>220,739</u>	<u>-</u>
Fund equity - end of year.....	<u>\$ 988,740</u>	<u>\$ 2,557,711</u>	<u>\$ 1,568,971</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 was self-insured for employee health care benefits until March 1, 2005. This fund accounts for claims and administration of that self-insurance program. The fund has remained active until all of the self insurance outstanding claims have been paid or the money is used for future premiums. The fund's budgetary information is the only financial statement presented in this section.

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>REVENUES</b>			
Total revenues.....	\$ -	\$ -	\$ -
<b>EXPENSES</b>			
Contractual services.....	87,591	87,591	-
Net change in fund equity.....	(87,591)	(87,591)	-
Fund equity - beginning of year.....	87,591	87,591	-
Fund equity - end of year.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Agency Funds

The agency funds account for resources the County holds in a purely custodial capacity (assets equal liabilities) for individuals, private organizations, other County funds, or other governments.

The following are included in agency funds:

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

(continued)

## Agency Funds (continued)

Library and Local Government Support Fund	To account for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes that are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis.
Law Enforcement Fund	To account for fines from the County Courts and used by the Sheriff and Prosecuting Attorney for investigations, prosecution, and training for law enforcement.
Fairfield County Historical Parks Commission Fund	To account for donations and grant revenue received and expenditures made for the operations of a three-member County-appointed Board of the Park District.
Payroll Agency Fund	To account for payroll taxes and other payroll-related deductions that are accumulated for distribution to other governments and private organizations.
County Court Agency Fund	To account for Clerk of Court's auto title fees and other court receipts.
Sheriff Agency Fund	To account for the activity of the Sheriff's civil account.
Inmate Agency Fund	To account for funds collected and returned to inmates held in the Fairfield County jail.
Fairfield County Family, Adult, and Children First 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 District 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.
Recorder Housing Trust Fund	To account for the collection of county recorder fees mandated by HB 95 to be remitted quarterly to the state.
Indigent Defense Fund	To account for monies paid by individuals serviced by public defenders. A portion of the monies will be remitted to the State Public Defender and a portion given to the County.

(continued)

## Agency Funds (continued)

Undivided Wireless Fund	To account for the collection of undivided revenues from the State for Fairfield County's portion of the 9-1-1 fees collected from wireless phone bills. The monies will be distributed between the entities within Fairfield County that have 9-1-1 systems.
Greenfield Water and Sewer Fund	To account for the collection of water and sewer revenues from the customers of the Greenfield Township Water and Sewer District. Greenfield Township Water and Sewer District contracts with the Fairfield County Utilities Office to bill Greenfield Township Water and Sewer customers, collect the payments and then disburse the money to the Greenfield Township Water and Sewer District.
Fairfield 33 Development Fund	To account for monies donated to the Fairfield 33 Development Alliance from local businesses to promote economic development around the 33 Corridor.



# Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>FAIRFIELD DEPARTMENT OF HEALTH FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 404,783	\$ 5,165,634	\$ 5,099,228	\$ 471,189
Accounts receivable .....	34,069	26,519	34,069	26,519
External party receivable .....	673	746	673	746
Total assets .....	<u>\$ 439,525</u>	<u>\$ 5,192,899</u>	<u>\$ 5,133,970</u>	<u>\$ 498,454</u>
<b>Liabilities</b>				
External party payable .....	\$ 70,000	\$ -	\$ -	\$ 70,000
Intergovernmental payable .....	19,795	19,952	19,795	19,952
Due to others .....	349,730	5,172,947	5,114,175	408,502
Total liabilities .....	<u>\$ 439,525</u>	<u>\$ 5,192,899</u>	<u>\$ 5,133,970</u>	<u>\$ 498,454</u>
<b>COUNTY HOTEL LODGING FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 16,437	\$ 266,385	\$ 282,475	\$ 347
Lodging taxes receivable .....	60,667	52,201	60,667	52,201
Total assets .....	<u>\$ 77,104</u>	<u>\$ 318,586</u>	<u>\$ 343,142</u>	<u>\$ 52,548</u>
<b>Liabilities</b>				
Due to others .....	\$ 77,104	\$ 318,586	\$ 343,142	\$ 52,548
Total liabilities .....	<u>\$ 77,104</u>	<u>\$ 318,586</u>	<u>\$ 343,142</u>	<u>\$ 52,548</u>
<b>SOIL AND WATER FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 90,480	\$ 710,602	\$ 627,478	\$ 173,604
Total assets .....	<u>\$ 90,480</u>	<u>\$ 710,602</u>	<u>\$ 627,478</u>	<u>\$ 173,604</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 4,124	\$ 4,247	\$ 4,124	\$ 4,247
Due to others .....	86,356	706,355	623,354	169,357
Total liabilities .....	<u>\$ 90,480</u>	<u>\$ 710,602</u>	<u>\$ 627,478</u>	<u>\$ 173,604</u>
<b>REGIONAL PLANNING FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 344,176	\$ 365,364	\$ 400,941	\$ 308,599
External party receivable .....	27,200	-	27,200	-
Total assets .....	<u>\$ 371,376</u>	<u>\$ 365,364</u>	<u>\$ 428,141</u>	<u>\$ 308,599</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 2,499	\$ 2,209	\$ 2,499	\$ 2,209
Due to others .....	368,877	363,155	425,642	306,390
Total liabilities .....	<u>\$ 371,376</u>	<u>\$ 365,364</u>	<u>\$ 428,141</u>	<u>\$ 308,599</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>UNDIVIDED INHERITANCE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 837,423	\$ 3,795,791	\$ 3,993,981	\$ 639,233
Total assets .....	<u>\$ 837,423</u>	<u>\$ 3,795,791</u>	<u>\$ 3,993,981</u>	<u>\$ 639,233</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 837,423	\$ 3,795,791	\$ 3,993,981	\$ 639,233
Total liabilities .....	<u>\$ 837,423</u>	<u>\$ 3,795,791</u>	<u>\$ 3,993,981</u>	<u>\$ 639,233</u>
<b>UNDIVIDED REAL ESTATE AND TANGIBLE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 3,085,565	\$ 138,305,617	\$ 137,474,885	\$ 3,916,297
Property and other taxes receivable .....	120,839,997	121,145,398	120,839,997	121,145,398
Accounts receivable .....	2,764	3,877	2,764	3,877
Intergovernmental receivable .....	7,249,381	7,449,210	7,249,381	7,449,210
Tax increment financing receivable .....	15,428,310	-	1,028,579	14,399,731
Total assets .....	<u>\$ 146,606,017</u>	<u>\$ 266,904,102</u>	<u>\$ 266,595,606</u>	<u>\$ 146,914,513</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 146,606,017	\$ 266,904,102	\$ 266,595,606	\$ 146,914,513
Total liabilities .....	<u>\$ 146,606,017</u>	<u>\$ 266,904,102</u>	<u>\$ 266,595,606</u>	<u>\$ 146,914,513</u>
<b>UNDIVIDED AUTOMOBILE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 1,222,731	\$ 1,222,731	\$ -
Intergovernmental receivable .....	425,589	422,846	425,589	422,846
Total assets .....	<u>\$ 425,589</u>	<u>\$ 1,645,577</u>	<u>\$ 1,648,320</u>	<u>\$ 422,846</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 425,589	\$ 1,645,577	\$ 1,648,320	\$ 422,846
Total liabilities .....	<u>\$ 425,589</u>	<u>\$ 1,645,577</u>	<u>\$ 1,648,320</u>	<u>\$ 422,846</u>
<b>UNDIVIDED TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 134,883	\$ 142,949,720	\$ 142,944,298	\$ 140,305
Accounts receivable .....	324,220	329,745	324,220	329,745
Special assessments receivable .....	2,022,545	4,337,640	2,022,545	4,337,640
Total assets .....	<u>\$ 2,481,648</u>	<u>\$ 147,617,105</u>	<u>\$ 145,291,063</u>	<u>\$ 4,807,690</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 2,481,648	\$ 147,617,105	\$ 145,291,063	\$ 4,807,690
Total liabilities .....	<u>\$ 2,481,648</u>	<u>\$ 147,617,105</u>	<u>\$ 145,291,063</u>	<u>\$ 4,807,690</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>OHIO ELECTIONS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 425	\$ 140	\$ 565	\$ -
Total assets .....	<u>\$ 425</u>	<u>\$ 140</u>	<u>\$ 565</u>	<u>\$ -</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 425	\$ 140	\$ 565	\$ -
Total liabilities .....	<u>\$ 425</u>	<u>\$ 140</u>	<u>\$ 565</u>	<u>\$ -</u>
<b>UNDIVIDED LOCAL TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 5,790,775	\$ 5,790,775	\$ -
Intergovernmental receivable .....	1,638,822	1,463,814	1,638,822	1,463,814
Total assets .....	<u>\$ 1,638,822</u>	<u>\$ 7,254,589</u>	<u>\$ 7,429,597</u>	<u>\$ 1,463,814</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 1,638,822	\$ 7,254,589	\$ 7,429,597	\$ 1,463,814
Total liabilities .....	<u>\$ 1,638,822</u>	<u>\$ 7,254,589</u>	<u>\$ 7,429,597</u>	<u>\$ 1,463,814</u>
<b>TOWNSHIP GASOLINE TAX FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 1,336,427	\$ 1,336,427	\$ -
Intergovernmental receivable .....	798,147	628,600	798,147	628,600
Total assets .....	<u>\$ 798,147</u>	<u>\$ 1,965,027</u>	<u>\$ 2,134,574</u>	<u>\$ 628,600</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 798,147	\$ 1,965,027	\$ 2,134,574	\$ 628,600
Total liabilities .....	<u>\$ 798,147</u>	<u>\$ 1,965,027</u>	<u>\$ 2,134,574</u>	<u>\$ 628,600</u>
<b>LIBRARY AND LOCAL GOVERNMENT SUPPORT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 4,205,518	\$ 4,205,518	\$ -
Intergovernmental receivable .....	2,120,176	1,987,987	2,120,176	1,987,987
Total assets .....	<u>\$ 2,120,176</u>	<u>\$ 6,193,505</u>	<u>\$ 6,325,694</u>	<u>\$ 1,987,987</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 2,120,176	\$ 6,193,505	\$ 6,325,694	\$ 1,987,987
Total liabilities .....	<u>\$ 2,120,176</u>	<u>\$ 6,193,505</u>	<u>\$ 6,325,694</u>	<u>\$ 1,987,987</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>LAW ENFORCEMENT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 165,428	\$ 48,680	\$ 73,377	\$ 140,731
Total assets .....	<u>\$ 165,428</u>	<u>\$ 48,680</u>	<u>\$ 73,377</u>	<u>\$ 140,731</u>
<b>Liabilities</b>				
Due to others .....	\$ 165,428	\$ 48,680	\$ 73,377	\$ 140,731
Total liabilities .....	<u>\$ 165,428</u>	<u>\$ 48,680</u>	<u>\$ 73,377</u>	<u>\$ 140,731</u>
<b>FAIRFIELD COUNTY HISTORICAL PARKS COMMISSION FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 131,237	\$ 259,035	\$ 305,295	\$ 84,977
Intergovernmental receivable .....	30,348	27,107	30,348	27,107
Total assets .....	<u>\$ 161,585</u>	<u>\$ 286,142</u>	<u>\$ 335,643</u>	<u>\$ 112,084</u>
<b>Liabilities</b>				
External party payable .....	\$ 54,000	\$ -	\$ 54,000	\$ -
Intergovernmental payable .....	320	323	320	323
Due to others .....	107,265	285,819	281,323	111,761
Total liabilities .....	<u>\$ 161,585</u>	<u>\$ 286,142</u>	<u>\$ 335,643</u>	<u>\$ 112,084</u>
<b>PAYROLL AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 527,648	\$ 5,974,994	\$ 6,137,436	\$ 365,206
Total assets .....	<u>\$ 527,648</u>	<u>\$ 5,974,994</u>	<u>\$ 6,137,436</u>	<u>\$ 365,206</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ -	\$ 1,986,823	\$ 1,760,967	\$ 225,856
Due to others .....	527,648	3,988,171	4,376,469	139,350
Total liabilities .....	<u>\$ 527,648</u>	<u>\$ 5,974,994</u>	<u>\$ 6,137,436</u>	<u>\$ 365,206</u>
<b>COUNTY COURT AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 893,263	\$ 31,450,868	\$ 31,408,611	\$ 935,520
Accounts receivable .....	1,634,696	1,740,966	1,634,696	1,740,966
Total assets .....	<u>\$ 2,527,959</u>	<u>\$ 33,191,834</u>	<u>\$ 33,043,307</u>	<u>\$ 2,676,486</u>
<b>Liabilities</b>				
Due to others .....	\$2,527,959	\$33,191,834	\$33,043,307	\$2,676,486
Total liabilities .....	<u>\$ 2,527,959</u>	<u>\$ 33,191,834</u>	<u>\$ 33,043,307</u>	<u>\$ 2,676,486</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>SHERIFF AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 304,483	\$ 9,663,111	\$ 9,368,742	\$ 598,852
Total assets .....	<u>\$ 304,483</u>	<u>\$ 9,663,111</u>	<u>\$ 9,368,742</u>	<u>\$ 598,852</u>
<b>Liabilities</b>				
Due to others .....	\$ 304,483	\$ 9,663,111	\$ 9,368,742	\$ 598,852
Total liabilities .....	<u>\$ 304,483</u>	<u>\$ 9,663,111</u>	<u>\$ 9,368,742</u>	<u>\$ 598,852</u>
<b>INMATE AGENCY FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 1,484	\$ 237,261	\$ 237,952	\$ 793
Total assets .....	<u>\$ 1,484</u>	<u>\$ 237,261</u>	<u>\$ 237,952</u>	<u>\$ 793</u>
<b>Liabilities</b>				
Due to others .....	\$ 1,484	\$ 237,261	\$ 237,952	\$ 793
Total liabilities .....	<u>\$ 1,484</u>	<u>\$ 237,261</u>	<u>\$ 237,952</u>	<u>\$ 793</u>
<b>FAIRFIELD COUNTY FAMILY, ADULT, AND CHILDREN FIRST FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 127,431	\$ 1,823,168	\$ 1,751,625	\$ 198,974
External party receivable .....	-	126,436	-	126,436
Total assets .....	<u>\$ 127,431</u>	<u>\$ 1,949,604</u>	<u>\$ 1,751,625</u>	<u>\$ 325,410</u>
<b>Liabilities</b>				
External party payable .....	\$ 120,326	\$ 95,455	\$ 120,326	\$ 95,455
Intergovernmental payable .....	2,512	2,366	2,512	2,366
Due to others .....	4,593	1,851,783	1,628,787	227,589
Total liabilities .....	<u>\$ 127,431</u>	<u>\$ 1,949,604</u>	<u>\$ 1,751,625</u>	<u>\$ 325,410</u>
<b>ALIMONY AND CHILD SUPPORT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 1,212	\$ -	\$ -	\$ 1,212
Cash and cash equivalents in segregated accounts .....	12,047	733,739	732,213	13,573
Total assets .....	<u>\$ 13,259</u>	<u>\$ 733,739</u>	<u>\$ 732,213</u>	<u>\$ 14,785</u>
<b>Liabilities</b>				
Due to others .....	\$ 13,259	\$ 733,739	\$ 732,213	\$ 14,785
Total liabilities .....	<u>\$ 13,259</u>	<u>\$ 733,739</u>	<u>\$ 732,213</u>	<u>\$ 14,785</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>MULTI-COUNTY JUVENILE DETENTION DISTRICT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 595,215	\$ 2,794,573	\$ 2,960,955	\$ 428,833
Total assets .....	<u>\$ 595,215</u>	<u>\$ 2,794,573</u>	<u>\$ 2,960,955</u>	<u>\$ 428,833</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 16,764	\$ 16,388	\$ 16,764	\$ 16,388
Due to others .....	578,451	2,778,185	2,944,191	412,445
Total liabilities .....	<u>\$ 595,215</u>	<u>\$ 2,794,573</u>	<u>\$ 2,960,955</u>	<u>\$ 428,833</u>
<b>FAIRFIELD - HOCKING MAJOR CRIMES INVESTIGATIONS UNIT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 357,791	\$ 715,183	\$ 628,664	\$ 444,310
Cash and cash equivalents in segregated accounts .....	5,488	10,334	5,488	10,334
Total assets .....	<u>\$ 363,279</u>	<u>\$ 725,517</u>	<u>\$ 634,152</u>	<u>\$ 454,644</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 1,054	\$ 1,391	\$ 1,054	\$ 1,391
Due to others .....	362,225	724,126	633,098	453,253
Total liabilities .....	<u>\$ 363,279</u>	<u>\$ 725,517</u>	<u>\$ 634,152</u>	<u>\$ 454,644</u>
<b>FAIRFIELD COUNTY AGENCY TRANSPORTATION SYSTEM FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 3,697	\$ 207	\$ 3,904	\$ -
Total assets .....	<u>\$ 3,697</u>	<u>\$ 207</u>	<u>\$ 3,904</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to others .....	3,697	207	3,904	-
Total liabilities .....	<u>\$ 3,697</u>	<u>\$ 207</u>	<u>\$ 3,904</u>	<u>\$ -</u>
<b>RECORDER HOUSING TRUST FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 168,758	\$ 555,159	\$ 646,109	\$ 77,808
Cash and cash equivalents in segregated accounts .....	44,912	35,995	44,912	35,995
Total assets .....	<u>\$ 213,670</u>	<u>\$ 591,154</u>	<u>\$ 691,021</u>	<u>\$ 113,803</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 213,670	\$ 591,154	\$ 691,021	\$ 113,803
Total liabilities .....	<u>\$ 213,670</u>	<u>\$ 591,154</u>	<u>\$ 691,021</u>	<u>\$ 113,803</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>INDIGENT DEFENSE FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 31,474	\$ 14,723	\$ 21,724	\$ 24,473
Intergovernmental receivable .....	126	515	126	515
Total assets .....	<u>\$ 31,600</u>	<u>\$ 15,238</u>	<u>\$ 21,850</u>	<u>\$ 24,988</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 31,600	\$ 15,238	\$ 21,850	\$ 24,988
Total liabilities .....	<u>\$ 31,600</u>	<u>\$ 15,238</u>	<u>\$ 21,850</u>	<u>\$ 24,988</u>
<b>UNDIVIDED WIRELESS FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 98,911	\$ 195,612	\$ 194,523	\$ 100,000
Intergovernmental receivable .....	-	41,229	-	41,229
Total assets .....	<u>\$ 98,911</u>	<u>\$ 236,841</u>	<u>\$ 194,523</u>	<u>\$ 141,229</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 98,911	\$ 236,841	\$ 194,523	\$ 141,229
Total liabilities .....	<u>\$ 98,911</u>	<u>\$ 236,841</u>	<u>\$ 194,523</u>	<u>\$ 141,229</u>
<b>GREENFIELD WATER AND SEWER FUND</b>				
<b>Assets</b>				
Cash and cash equivalents in segregated accounts .....	\$ 60,404	\$ 789,529	\$ 780,887	\$ 69,046
Total assets .....	<u>\$ 60,404</u>	<u>\$ 789,529</u>	<u>\$ 780,887</u>	<u>\$ 69,046</u>
<b>Liabilities</b>				
Intergovernmental payable .....	\$ 60,404	\$ 789,529	\$ 780,887	\$ 69,046
Total liabilities .....	<u>\$ 60,404</u>	<u>\$ 789,529</u>	<u>\$ 780,887</u>	<u>\$ 69,046</u>
<b>FAIRFIELD 33 DEVELOPMENT FUND</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ -	\$ 136,000	\$ 94,380	\$ 41,620
Total assets .....	<u>\$ -</u>	<u>\$ 136,000</u>	<u>\$ 94,380</u>	<u>\$ 41,620</u>
<b>Liabilities</b>				
Due to others .....	-	136,000	94,380	41,620
Total liabilities .....	<u>\$ -</u>	<u>\$ 136,000</u>	<u>\$ 94,380</u>	<u>\$ 41,620</u>

(continued)

Fairfield County, Ohio

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

For the Year Ended December 31, 2008

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance December 31, 2008</i>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and cash equivalents .....	\$ 7,262,029	\$ 326,246,469	\$ 325,492,659	\$ 8,015,839
Cash and cash equivalents in segregated accounts .....	1,183,026	33,306,406	33,283,440	1,205,992
Receivables:				
Property taxes .....	120,839,997	121,145,398	120,839,997	121,145,398
Lodging taxes .....	60,667	52,201	60,667	52,201
Accounts .....	1,995,749	2,101,107	1,995,749	2,101,107
Special assessments .....	2,022,545	4,337,640	2,022,545	4,337,640
Intergovernmental .....	12,262,589	12,021,308	12,262,589	12,021,308
Tax increment financing receivable .....	15,428,310	-	1,028,579	14,399,731
External party receivable .....	27,873	127,182	27,873	127,182
Total assets .....	<u>\$ 161,082,785</u>	<u>\$ 499,337,711</u>	<u>\$ 497,014,098</u>	<u>\$ 163,406,398</u>
<b>Liabilities</b>				
External party payable .....	\$ 244,326	\$ 95,455	\$ 174,326	\$ 165,455
Intergovernmental payable .....	155,359,900	439,042,297	436,915,716	157,486,481
Due to others .....	5,478,559	60,199,959	59,924,056	5,754,462
Total liabilities .....	<u>\$ 161,082,785</u>	<u>\$ 499,337,711</u>	<u>\$ 497,014,098</u>	<u>\$ 163,406,398</u>



# Statistical Section

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# Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	<b>234-249</b>
<b>Revenue Capacity</b>	
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>250-272</b>
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>273-280</b>
<b>Economic and Demographic Information</b>	
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>281-283</b>
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>284-290</b>

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

# Fairfield County, Ohio

## NET ASSETS BY COMPONENT LAST SIX YEARS ACCRUAL BASIS OF ACCOUNTING

	2008	2007	2006	2005
<b>Governmental activities:</b>				
Invested In capital assets, net of related debt.....	\$ 163,111,804	\$ 165,113,516	\$ 164,438,033	\$ 143,641,608
Restricted for:				
Capital projects.....	827,240	652,463	1,159,697	1,838,478
Debt service.....	103,871	220,268	150,295	161,038
Other purposes.....	6,383,941	8,015,969	8,688,916	6,852,554
Real estate assessment.....	2,623,522	1,932,139	1,584,561	1,895,234
Road and bridge projects.....	6,977,651	7,360,580	6,739,981	5,553,500
Ditch maintenance.....	1,398,556	1,241,918	1,075,592	903,930
Mental retardation.....	9,767,977	8,985,598	7,895,019	5,616,634
Mental health.....	3,774,501	4,968,132	5,045,924	3,844,778
Children services.....	911,188	1,057,789	1,036,451	1,025,237
Title administration.....	878,476	1,091,488	1,047,901	997,496
Child support enforcement (1).....	496,263	1,081,428	-	-
Crossroads center (1).....	983,685	980,816	-	-
Bridges and culverts.....	993,228	845,299	1,170,210	1,258,341
Older adult services (2).....	1,042,738	-	-	-
Youth services (2).....	832,156	-	-	-
Juvenile recovery (2).....	703,959	-	-	-
Unrestricted.....	15,655,478	17,956,207	17,511,709	13,134,416
<b>Total governmental activities net assets.....</b>	<b>217,466,234</b>	<b>221,503,610</b>	<b>217,544,289</b>	<b>186,723,244</b>
<b>Business-type activities:</b>				
Invested In capital assets, net of related debt.....	32,757,780	31,899,484	31,679,391	30,697,180
Unrestricted.....	7,679,584	7,698,141	8,110,297	7,898,436
<b>Total business-type activities net assets.....</b>	<b>40,437,364</b>	<b>39,597,625</b>	<b>39,789,688</b>	<b>38,595,616</b>
<b>Primary government:</b>				
Invested In capital assets, net of related debt.....	195,869,584	197,013,000	196,117,424	174,338,788
Restricted for:				
Capital projects.....	827,240	652,463	1,159,697	1,838,478
Debt service.....	103,871	220,268	150,295	161,038
Other purposes.....	6,383,941	8,015,969	8,688,916	6,852,554
Real estate assessment.....	2,623,522	1,932,139	1,584,561	1,895,234
Road and bridge projects.....	6,977,651	7,360,580	6,739,981	5,553,500
Ditch maintenance.....	1,398,556	1,241,918	1,075,592	903,930
Mental retardation.....	9,767,977	8,985,598	7,895,019	5,616,634
Mental health.....	3,774,501	4,968,132	5,045,924	3,844,778
Children services.....	911,188	1,057,789	1,036,451	1,025,237
Title administration.....	878,476	1,091,488	1,047,901	997,496
Child support enforcement (1).....	496,263	1,081,428	-	-
Crossroads center (1).....	983,685	980,816	-	-
Bridges and culverts.....	993,228	845,299	1,170,210	1,258,341
Older adult services (2).....	1,042,738	-	-	-
Youth services (2).....	832,156	-	-	-
Juvenile recovery (2).....	703,959	-	-	-
Unrestricted.....	23,335,062	25,654,348	25,622,006	21,032,852
<b>Total primary government net assets.....</b>	<b>\$ 257,903,598</b>	<b>\$ 261,101,235</b>	<b>\$ 257,333,977</b>	<b>\$ 225,318,860</b>

(1) Prior to 2007, these classifications were combined with other purposes.

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

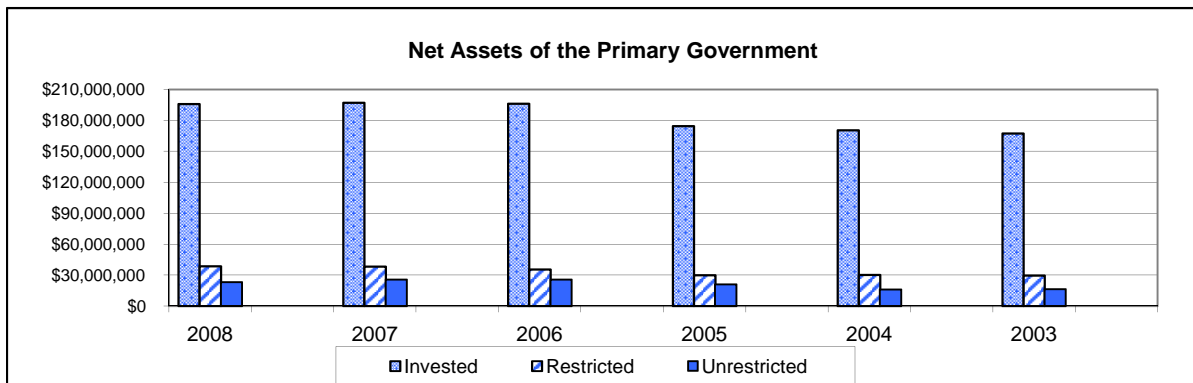


Table 1

2004		2003	
\$	140,777,336	\$	140,915,845
	1,952,737		2,258,728
	176,125		171,592
	6,585,627		6,777,090
	2,070,529		1,733,069
	6,748,499		5,961,835
	747,466		615,258
	5,858,865		6,481,083
	2,944,449		3,026,943
	1,386,417		1,102,944
	881,734		753,187
	-		-
	-		-
	1,069,020		908,219
	-		-
	-		-
	-		-
	8,761,460		9,943,915
	<u>179,960,264</u>		<u>180,649,708</u>
	29,557,875		26,470,367
	<u>7,338,970</u>		<u>6,595,085</u>
	<u>36,896,845</u>		<u>33,065,452</u>
	170,335,211		167,386,212
	1,952,737		2,258,728
	176,125		171,592
	6,585,627		6,777,090
	2,070,529		1,733,069
	6,748,499		5,961,835
	747,466		615,258
	5,858,865		6,481,083
	2,944,449		3,026,943
	1,386,417		1,102,944
	881,734		753,187
	-		-
	-		-
	1,069,020		908,219
	-		-
	-		-
	-		-
	16,100,430		16,539,000
\$	<u>216,857,109</u>	\$	<u>213,715,160</u>

# Fairfield County, Ohio

## CHANGES IN NET ASSETS LAST SIX YEARS ACCRUAL BASIS OF ACCOUNTING

	2008	2007	2006	2005
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government:				
Legislative and executive .....	\$ 5,217,348	\$ 5,311,440	\$ 5,602,488	\$ 5,365,999
Judicial .....	1,997,878	1,932,762	1,903,912	1,820,144
Public safety .....	2,376,232	2,302,174	2,239,329	1,931,279
Public works .....	1,458,693	1,472,976	1,364,924	1,501,550
Health .....	1,168,662	1,286,269	1,477,659	1,198,815
Human services .....	3,709,786	3,485,979	3,312,629	2,602,938
Urban redevelopment and housing .....	2,249	-	-	-
Transportation .....	19,706	26,337	8,668	-
Subtotal charges for services .....	<u>15,950,554</u>	<u>15,817,937</u>	<u>15,909,609</u>	<u>14,420,725</u>
Operating grants, contributions, and interest:				
General government:				
Legislative and executive .....	18,477	149,504	116,527	27,274
Judicial .....	1,343,587	794,745	1,239,248	495,611
Public safety .....	1,477,505	1,493,917	1,515,569	1,378,207
Intergovernmental .....	81,932	90,849	273,169	-
Public works .....	5,895,707	5,946,561	5,773,630	4,851,200
Health .....	13,250,615	12,578,905	12,391,947	12,508,344
Intergovernmental .....	-	-	100,255	-
Human services .....	16,636,276	17,931,374	14,848,386	12,903,494
Urban redevelopment and housing .....	749,991	93,998	198,364	38,197
Intergovernmental .....	17,024	441,661	528,937	-
Intergovernmental (1) .....	-	-	-	720,780
Subtotal operating grants, contributions, and interest .....	<u>39,471,114</u>	<u>39,521,514</u>	<u>36,986,032</u>	<u>32,923,107</u>
Capital grants, contributions, and interest:				
General government:				
Legislative and executive .....	5,499	3,306	-	1,397,696
Public safety .....	10,000	-	-	-
Public works (2) .....	755,247	1,494,345	23,398,474	2,709,161
Health .....	-	248,343	-	-
Transportation .....	-	126,742	185,094	284,521
Subtotal capital grants, contributions, and interest .....	<u>770,746</u>	<u>1,872,736</u>	<u>23,583,568</u>	<u>4,391,378</u>
Total governmental activities program revenues.....	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>
Business-type activities:				
Charges for services:				
Sewer .....	3,142,127	2,990,359	3,024,489	2,901,606
Water .....	2,394,160	2,381,556	2,188,228	2,200,479
Capital grants, contributions, and interest:				
Sewer .....	726,159	323,496	859,879	1,121,324
Water .....	643,590	331,248	677,538	902,899
Total business-type activities program revenues.....	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>
Total primary government program revenues.....	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>

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

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

Table 2

	<u>2004</u>		<u>2003</u>
\$	4,220,146	\$	5,222,668
	2,001,258		1,878,737
	2,299,676		1,365,752
	1,551,850		1,434,052
	953,486		1,009,623
	2,752,399		3,324,976
	-		-
	793,264		116,087
	<u>14,572,079</u>		<u>14,351,895</u>
	909,531		1,017,063
	449,492		434,042
	2,443,818		1,089,318
	-		-
	5,793,615		5,130,861
	10,903,718		11,058,800
	-		-
	12,113,259		11,473,991
	22,646		346,872
	-		-
	<u>252,853</u>		<u>517,613</u>
	<u>32,888,932</u>		<u>31,068,560</u>
	206,050		1,307,329
	-		35,000
	2,934,087		3,588,426
	480,000		16,637
	<u>200,172</u>		<u>148,069</u>
	<u>3,820,309</u>		<u>5,095,461</u>
	<u>51,281,320</u>		<u>50,515,916</u>
	2,609,247		2,439,518
	2,041,766		1,869,470
	1,517,252		1,548,309
	<u>1,064,042</u>		<u>1,205,164</u>
	<u>7,232,307</u>		<u>7,062,461</u>
\$	<u>58,513,627</u>	\$	<u>57,578,377</u>

(continued)

Fairfield County, Ohio

**CHANGES IN NET ASSETS  
LAST SIX YEARS  
ACCRUAL BASIS OF ACCOUNTING**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b>Expenses</b>				
Governmental activities:				
General government:				
Legislative and executive .....	\$ 11,923,640	\$ 11,025,250	\$ 10,028,288	\$ 8,748,759
Intergovernmental .....	1,863,467	1,663,570	1,463,123	-
Judicial .....	5,538,194	5,231,509	4,871,510	4,466,402
Public safety .....	15,425,818	13,779,703	13,073,012	11,945,218
Intergovernmental .....	116,172	76,173	273,767	-
Public works .....	11,328,723	11,069,718	10,266,746	10,280,770
Health .....	24,730,141	22,645,962	21,380,824	19,041,502
Intergovernmental .....	-	-	143,082	-
Human services .....	27,517,647	26,104,959	22,717,970	20,007,148
Urban redevelopment and housing .....	102,906	309,404	153,037	263,569
Intergovernmental .....	111,049	360,171	241,963	-
Transportation .....	219,451	271,899	231,077	216,466
Intergovernmental (1) .....	-	-	-	2,050,150
Interest and fiscal charges .....	1,020,192	1,102,165	1,157,748	1,177,427
Total governmental activities expenses.....	<u>99,897,400</u>	<u>93,640,483</u>	<u>86,002,147</u>	<u>78,197,411</u>
Business-type activities:				
Sewer .....	3,424,048	3,591,749	3,091,816	3,082,582
Water .....	2,803,331	2,838,938	2,638,192	2,511,231
Total business-type activities expenses.....	<u>6,227,379</u>	<u>6,430,687</u>	<u>5,730,008</u>	<u>5,593,813</u>
Total primary government program expenses.....	<u>106,124,779</u>	<u>100,071,170</u>	<u>91,732,155</u>	<u>83,791,224</u>
<b>Net (expense)/revenue</b>				
Governmental Activities .....	(43,704,986)	(36,428,296)	(9,522,938)	(26,462,201)
Business-type activities .....	678,657	(404,028)	1,020,126	1,532,495
Total primary government net (expense) revenue .....	<u>\$ (43,026,329)</u>	<u>\$ (36,832,324)</u>	<u>\$ (8,502,812)</u>	<u>\$ (24,929,706)</u>

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



(Continued)

Table 2

<u>2004</u>	<u>2003</u>
\$ 10,206,147	\$ 9,492,488
-	-
4,444,334	5,015,660
12,492,107	12,505,036
-	-
10,568,677	9,967,532
17,762,238	16,332,991
-	-
17,689,090	19,733,675
480,921	118,036
-	-
184,618	234,284
2,288,812	2,034,816
1,118,473	998,291
<u>77,235,417</u>	<u>76,432,809</u>
2,788,141	2,713,123
<u>2,230,436</u>	<u>2,224,401</u>
<u>5,018,577</u>	<u>4,937,524</u>
<u>82,253,994</u>	<u>81,370,333</u>
(25,954,097)	(25,916,893)
<u>2,213,730</u>	<u>2,124,937</u>
\$ <u>(23,740,367)</u>	\$ <u>(23,791,956)</u>

(continued)

Fairfield County, Ohio

**CHANGES IN NET ASSETS  
LAST SIX YEARS  
ACCRUAL BASIS OF ACCOUNTING**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General revenues and other changes in net assets</b>				
Governmental activities:				
Property taxes levied for:				
General purposes .....	\$ 7,416,439	\$ 6,975,248	\$ 7,056,521	\$ 6,879,835
Public works .....	1,202,570	1,219,981	1,247,649	1,226,720
Health .....	9,405,308	9,533,648	10,079,390	5,211,046
Human services .....	1,199,964	1,219,980	1,258,335	1,240,542
Permissive real property transfer taxes levied for general purposes .....	1,289,127	1,691,770	2,244,349	1,301,942
Lodging tax levied for public works .....	172,529	163,708	158,343	135,079
Sales taxes levied for general purposes .....	11,682,312	11,444,458	11,011,732	10,863,623
Grants and entitlements not restricted to specific programs.....	3,696,906	3,663,927	3,494,400	3,476,193
Unrestricted interest .....	2,748,397	3,772,460	3,120,995	1,699,686
Unrestricted contributions .....	-	-	-	-
Other .....	854,058	702,437	629,269	1,190,515
Total governmental activities.....	<u>39,667,610</u>	<u>40,387,617</u>	<u>40,300,983</u>	<u>33,225,181</u>
Business-type activities:				
Unrestricted interest .....	143,701	193,689	216,650	141,679
Gain on sale of capital assets .....	-	4,000	-	-
Other .....	17,381	14,276	296	24,597
Total business-type activities.....	<u>161,082</u>	<u>211,965</u>	<u>216,946</u>	<u>166,276</u>
Total primary government general revenues and other changes in net assets.....	<u>39,828,692</u>	<u>40,599,582</u>	<u>40,517,929</u>	<u>33,391,457</u>
<b>Increase (decrease) before transfers</b>				
Governmental activities.....	(4,037,376)	3,959,321	30,778,045	6,762,980
Business-type activities.....	839,739	(192,063)	1,237,072	1,698,771
Total primary government increase (decrease) before transfers.....	<u>(3,197,637)</u>	<u>3,767,258</u>	<u>32,015,117</u>	<u>8,461,751</u>
<b>Transfer in (out)</b>				
Governmental activities.....	-	-	43,000	-
Business-type activities.....	-	-	(43,000)	-
<b>Increase (decrease) after transfers</b>				
Governmental activities.....	(4,037,376)	3,959,321	30,821,045	6,762,980
Business-type activities.....	839,739	(192,063)	1,194,072	1,698,771
Total primary government increase (decrease) after transfers.....	<u>\$ (3,197,637)</u>	<u>\$ 3,767,258</u>	<u>\$ 32,015,117</u>	<u>\$ 8,461,751</u>

(Continued)

Table 2

<u>2004</u>	<u>2003</u>
\$ 5,665,705	\$ 5,805,645
933,884	962,700
4,672,387	4,837,807
9,238	-
-	-
152,643	151,972
10,339,538	9,978,566
3,342,887	3,669,640
774,154	810,108
5,514	590,000
850,474	753,346
<u>26,746,424</u>	<u>27,559,784</u>
128,949	190,508
1,848	-
5,095	802
<u>135,892</u>	<u>191,310</u>
26,882,316	27,751,094
792,327	1,642,891
<u>2,349,622</u>	<u>2,316,247</u>
3,141,949	3,959,138
(1,481,771)	-
<u>1,481,771</u>	<u>-</u>
(689,444)	1,642,891
<u>3,831,393</u>	<u>2,316,247</u>
<u>\$ 3,141,949</u>	<u>\$ 3,959,138</u>

# Fairfield County, Ohio

## PROGRAM REVENUES BY FUNCTION/PROGRAM LAST SIX YEARS ACCRUAL BASIS OF ACCOUNTING

<i>Function/Program:</i>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
Governmental Activities:				
General government:				
Legislative and executive .....	\$ 5,241,324	\$ 5,464,250	\$ 5,719,015	\$ 6,790,969
Judicial .....	3,341,465	2,727,507	3,143,160	2,315,755
Public safety.....	3,863,737	3,796,091	3,754,898	3,309,486
Intergovernmental .....	81,932	90,849	273,169	-
Public works .....	8,109,647	8,913,882	30,537,028	9,061,911
Health .....	14,419,277	14,113,517	13,869,606	13,707,159
Intergovernmental .....	-	-	100,255	-
Human services .....	20,346,062	21,417,353	18,161,015	15,506,432
Urban redevelopment and housing .....	752,240	93,998	198,364	38,197
Intergovernmental .....	17,024	441,661	528,937	-
Transportation .....	19,706	153,079	193,762	284,521
Intergovernmental (1) .....	-	-	-	720,780
Total Governmental Activities	<u>56,192,414</u>	<u>57,212,187</u>	<u>76,479,209</u>	<u>51,735,210</u>
Business-Type Activities:				
Sewer.....	3,868,286	3,313,855	3,884,368	4,022,930
Water.....	<u>3,037,750</u>	<u>2,712,804</u>	<u>2,865,766</u>	<u>3,103,378</u>
Total Business-Type Activities.....	<u>6,906,036</u>	<u>6,026,659</u>	<u>6,750,134</u>	<u>7,126,308</u>
Total Primary Government.....	<u>\$ 63,098,450</u>	<u>\$ 63,238,846</u>	<u>\$ 83,229,343</u>	<u>\$ 58,861,518</u>

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

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Table 3

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<u>2004</u>	<u>2003</u>
\$ 5,335,727	\$ 7,547,060
2,450,750	2,312,779
4,743,494	2,490,070
-	-
10,279,552	10,153,339
12,337,204	12,085,060
-	-
14,865,658	14,798,967
22,646	346,872
-	-
993,436	264,156
252,853	517,613
<u>51,281,320</u>	<u>50,515,916</u>
4,126,499	3,987,827
<u>3,105,808</u>	<u>3,074,634</u>
<u>7,232,307</u>	<u>7,062,461</u>
<u>\$ 58,513,627</u>	<u>\$ 57,578,377</u>

# Fairfield County, Ohio

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Fund:				
Reserved.....	\$ 1,844,284	\$ 2,043,170	\$ 1,431,109	\$ 909,277
Unreserved.....	<u>13,860,629</u>	<u>14,686,250</u>	<u>13,813,079</u>	<u>11,787,007</u>
Total General Fund.....	<u>15,704,913</u>	<u>16,729,420</u>	<u>15,244,188</u>	<u>12,696,284</u>
All Other Governmental Funds:				
Reserved.....	\$ 3,450,359	\$ 4,072,015	\$ 3,211,449	\$ 3,699,827
Unreserved, reported in:				
Special revenue funds.....	25,538,852	24,857,914	23,301,557	17,385,428
Debt service funds.....	629,638	770,551	605,892	569,371
Capital projects funds.....	<u>1,403,544</u>	<u>1,346,381</u>	<u>2,077,891</u>	<u>(1,136,668)</u>
Total All Other Governmental Funds.....	<u>31,022,393</u>	<u>31,046,861</u>	<u>29,196,789</u>	<u>20,517,958</u>
Total Governmental Funds.....	<u>\$ 46,727,306</u>	<u>\$ 47,776,281</u>	<u>\$ 44,440,977</u>	<u>\$ 33,214,242</u>

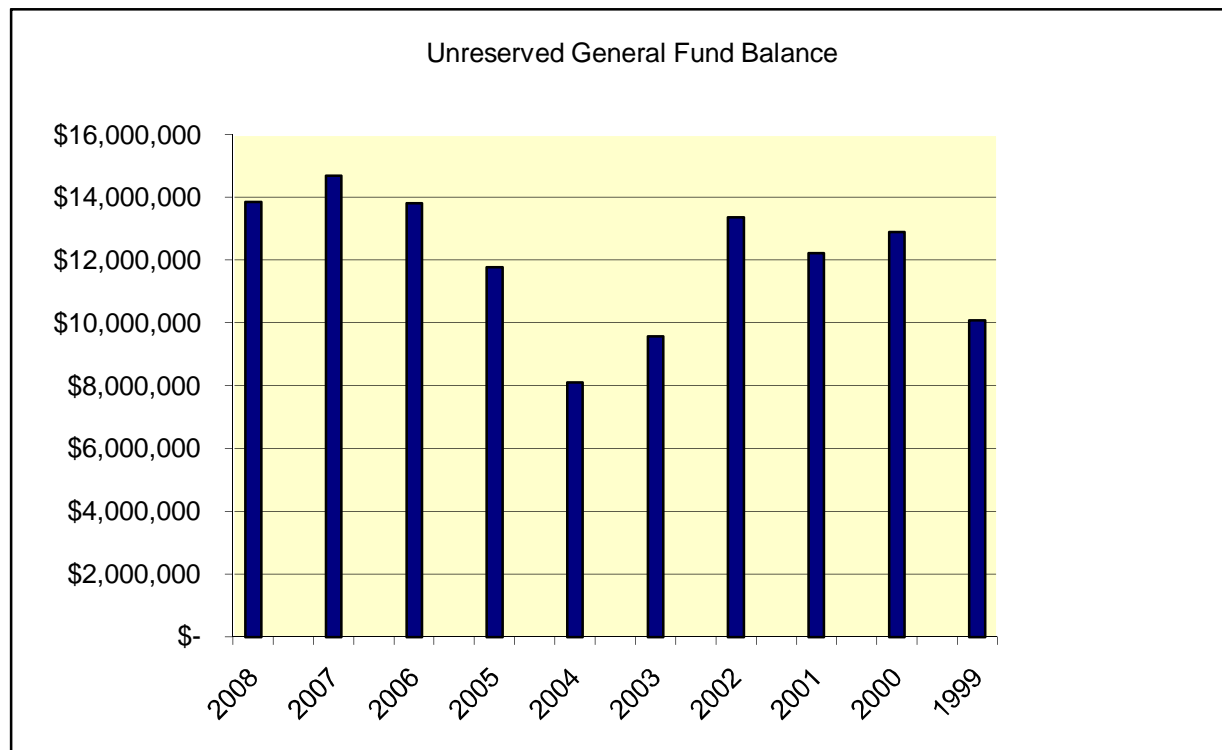


Table 4

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 837,679	\$ 1,335,868	\$ 1,351,746	\$ 1,502,510	\$ 937,686	\$ 1,515,840
<u>8,113,599</u>	<u>9,574,256</u>	<u>13,379,753</u>	<u>12,235,503</u>	<u>12,896,252</u>	<u>10,088,332</u>
<u>8,951,278</u>	<u>10,910,124</u>	<u>14,731,499</u>	<u>13,738,013</u>	<u>13,833,938</u>	<u>11,604,172</u>
\$ 2,835,155	\$ 4,119,624	\$ 6,506,775	\$ 3,171,625	\$ 3,286,714	\$ 3,351,868
18,291,709	16,659,055	17,647,975	15,991,233	14,386,199	12,365,605
624,820	403,015	295,022	398,545	144,649	117,832
758,370	601,389	184,215	(767,721)	(1,835,359)	1,086,764
<u>22,510,054</u>	<u>21,783,083</u>	<u>24,633,987</u>	<u>18,793,682</u>	<u>15,982,203</u>	<u>16,922,069</u>
<u>\$ 31,461,332</u>	<u>\$ 32,693,207</u>	<u>\$ 39,365,486</u>	<u>\$ 32,531,695</u>	<u>\$ 29,816,141</u>	<u>\$ 28,526,241</u>

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>REVENUES</b>				
Property taxes.....	\$ 19,099,538	\$ 18,943,143	\$ 19,235,471	\$ 14,047,233
Permissive real property transfer taxes.....	1,289,127	1,691,770	2,244,349	1,301,942
Lodging taxes.....	172,529	167,674	157,635	134,719
Sales taxes.....	11,682,312	11,444,458	11,011,732	10,863,623
Charges for services.....	13,265,367	12,794,070	12,904,506	11,443,068
Licenses and permits.....	486,760	407,148	354,008	341,418
Permissive motor vehicle license tax.....	1,077,623	1,078,219	1,065,557	1,043,178
Fines and forfeitures.....	268,201	310,210	387,317	392,966
Intergovernmental.....	44,205,958	43,743,164	43,917,447	39,321,004
Special assessments.....	425,017	436,663	455,333	518,377
Interest.....	3,069,001	3,923,793	3,145,388	1,788,639
Rent.....	918,449	876,798	1,041,168	982,115
Donations.....	42,108	92,318	20,264	25,986
Other.....	847,523	709,090	654,021	1,133,291
Total revenues.....	<u>96,849,513</u>	<u>96,618,518</u>	<u>96,594,196</u>	<u>83,337,559</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative and executive .....	10,378,732	9,870,745	9,432,808	8,336,858
Judicial .....	5,406,384	5,090,548	4,845,489	4,330,643
Public safety .....	15,083,292	13,224,689	12,861,129	11,767,637
Public works .....	8,453,557	7,747,435	7,104,435	7,389,359
Health .....	24,475,257	22,670,081	21,161,528	18,685,165
Human services .....	27,217,704	25,401,495	22,297,207	19,697,211
Urban redevelopment and housing .....	102,906	309,404	153,037	195,456
Transportation .....	109,766	110,308	93,137	70,585
Other .....	198,310	250,919	51,577	5,974
Intergovernmental.....	2,090,688	2,099,914	2,121,935	2,050,150
Capital outlay.....	2,405,560	3,915,713	4,466,931	6,528,257
Debt service:				
Principal retirement .....	1,644,471	1,670,628	1,622,521	1,710,638
Interest and fiscal charges .....	1,017,971	1,091,222	1,158,976	1,185,467
Issuance costs .....	33,537	-	-	-
Total expenditures.....	<u>98,618,135</u>	<u>93,453,101</u>	<u>87,370,710</u>	<u>81,953,400</u>
Excess of revenues over (under) expenditures.....	<u>(1,768,622)</u>	<u>3,165,417</u>	<u>9,223,486</u>	<u>1,384,159</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets.....	208,499	157,359	109,594	22,954
Inception of capital lease.....	86,628	12,528	850,655	345,797
Notes issued.....	-	-	-	-
Loans received.....	-	-	-	-
Special assessments bonds received.....	-	-	-	-
Current refunding bonds issued.....	1,895,000	-	-	-
General obligation bonds issued.....	-	-	-	-
Bond anticipation note issued.....	390,000	1,000,000	1,000,000	-
Current refunding bond anticipation note issued.....	1,000,000	-	-	-
Current refunding of bond anticipation note.....	(1,000,000)	(1,000,000)	-	-
Premium on notes.....	-	-	-	-
Premium on refunding bonds.....	31,087	-	-	-
Premium on bonds.....	-	-	-	-
Discount on bonds.....	-	-	-	-
Payment to refunded bond escrow agent.....	(1,891,567)	-	-	-
Transfers in.....	5,413,909	5,997,333	6,538,792	5,233,569
Transfers out.....	(5,413,909)	(5,997,333)	(6,495,792)	(5,233,569)
Total other financing sources (uses).....	<u>719,647</u>	<u>169,887</u>	<u>2,003,249</u>	<u>368,751</u>
Net change in fund balances.....	<u>\$ (1,048,975)</u>	<u>\$ 3,335,304</u>	<u>\$ 11,226,735</u>	<u>\$ 1,752,910</u>
Debt service as a percentage of				
noncapital expenditures .....	2.9%	3.2%	3.5%	4.0%

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



Table 5

2004	2003	2002	2001	2000	1999
\$ 11,564,883	\$ 11,592,210	\$ 11,641,863	\$ 10,340,036	\$ 9,848,450	\$ 9,348,630
-	-	-	-	-	-
157,067	144,650	123,996	123,936	110,437	104,859
10,339,538	9,978,566	9,988,804	9,328,600	9,341,568	9,043,396
11,380,449	11,260,956	9,805,185	9,353,862	8,001,148	5,710,329
312,767	266,537	238,861	241,904	239,172	233,495
1,029,050	996,516	984,484	953,827	933,178	907,294
460,660	480,196	545,753	437,874	439,785	500,711
38,702,542	37,730,470	33,572,302	33,556,563	29,631,906	26,628,251
352,028	344,343	299,684	255,356	156,021	145,638
862,565	988,185	1,932,138	2,621,837	3,508,609	1,758,350
950,776	950,953	764,661	628,140	317,926	264,484
92,568	33,745	16,310	15,543	21,925	13,895
855,408	742,845	727,655	1,023,400	470,668	422,679
<u>77,060,301</u>	<u>75,510,172</u>	<u>70,641,696</u>	<u>68,880,878</u>	<u>63,020,793</u>	<u>55,082,011</u>
9,656,646	9,159,276	8,079,937	8,100,988	7,760,629	6,983,490
4,546,465	5,015,337	4,167,677	4,106,356	3,419,942	3,135,607
12,989,646	12,431,906	9,686,102	9,093,218	8,121,082	7,574,774
7,365,280	7,695,997	5,004,435	7,003,727	5,798,044	5,116,155
17,631,840	16,364,307	15,308,133	12,734,022	11,274,713	10,789,334
17,584,058	19,856,756	19,178,229	20,982,031	16,458,489	10,309,656
480,921	118,036	383,772	140,745	862	2,240
101,090	147,818	129,908	77,635	142,919	65,348
8,345	230,384	708,833	766,785	576,717	526,004
2,288,812	2,520,483	1,742,673	511,524	272,679	341,318
3,528,240	11,146,471	7,125,594	9,112,789	8,628,416	4,464,029
8,767,516	12,309,709	1,708,612	1,516,729	440,048	354,019
1,154,335	1,053,482	905,595	1,042,221	498,852	264,357
131,475	202,863	-	-	-	-
<u>86,234,669</u>	<u>98,252,825</u>	<u>74,129,500</u>	<u>75,188,770</u>	<u>63,393,392</u>	<u>49,926,331</u>
<u>(9,174,368)</u>	<u>(22,742,653)</u>	<u>(3,487,804)</u>	<u>(6,307,892)</u>	<u>(372,599)</u>	<u>5,155,680</u>
246,246	35,115	243,829	708,770	33,879	39,390
223,287	838,716	293,242	524,676	698,620	59,850
2,850,000	5,100,000	9,875,000	820,000	930,000	-
650,693	517,000	-	-	-	-
1,468,715	-	983,367	-	-	-
-	-	-	-	-	-
3,815,000	9,255,000	-	6,930,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	34,170	-	-	-
-	-	-	-	-	-
177,388	324,543	-	-	-	-
(7,065)	-	-	-	-	-
(7,065)	-	-	-	-	-
4,858,914	6,188,556	8,268,727	5,043,957	5,368,251	3,372,040
<u>(6,340,685)</u>	<u>(6,188,556)</u>	<u>(9,376,740)</u>	<u>(5,003,957)</u>	<u>(5,368,251)</u>	<u>(3,349,960)</u>
<u>7,935,428</u>	<u>16,070,374</u>	<u>10,321,595</u>	<u>9,023,446</u>	<u>1,662,499</u>	<u>121,320</u>
<u>\$ (1,238,940)</u>	<u>\$ (6,672,279)</u>	<u>\$ 6,833,791</u>	<u>\$ 2,715,554</u>	<u>\$ 1,289,900</u>	<u>\$ 5,277,000</u>
12.5%	16.4%	3.9%	4.1%	1.7%	1.3%

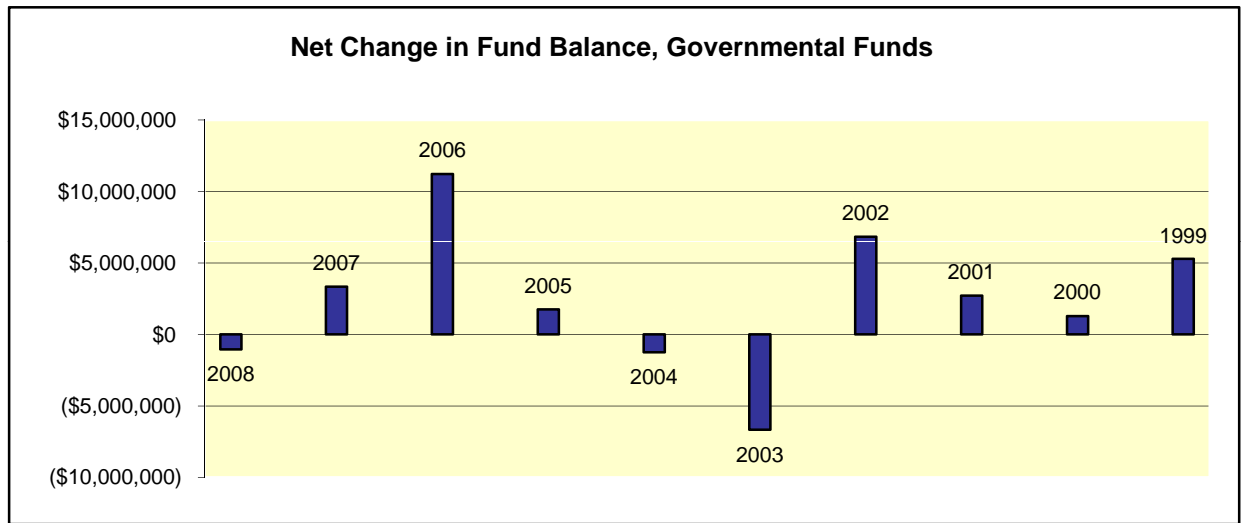
(continued)

Fairfield County, Ohio

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

(Continued)

Table 5



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# Fairfield County, Ohio

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b><u>Real Property</u></b>				
Residential/Agriculture.....	\$ 2,593,701,300	\$ 2,368,792,000	\$ 2,296,205,540	\$ 2,206,719,710
Commercial/Industrial/Public Utility/Mineral.....	505,551,190	428,477,060	414,445,720	415,669,580
Assessed Valuation.....	3,099,252,490	2,797,269,060	2,710,651,260	2,622,389,290
Estimated True Value .....	8,855,007,114	7,992,197,314	7,744,717,886	7,492,540,829
<b><u>Public Utility</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	98,167,860	96,038,050	104,442,650	105,193,430
Estimated True Value .....	392,671,440	384,152,200	417,770,600	420,773,720
<b><u>General Business</u></b>				
<b><u>Tangible Personal Property</u></b>				
Assessed Valuation.....	39,963,057	79,597,464	104,518,635	131,234,443
Estimated True Value .....	639,408,912	636,779,712	557,432,720	524,937,772
<b><u>Total</u></b>				
Assessed Valuation.....	3,237,383,407	2,972,904,574	2,919,612,545	2,858,817,163
Estimated True Value .....	9,887,087,466	9,013,129,226	8,719,921,206	8,438,252,321
Assessed Value Ratio.....	32.74%	32.98%	33.48%	33.88%
Weighted Average Tax Rate.....	\$ 6.74	\$ 7.10	\$ 7.12	\$ 5.48

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of the estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Fairfield County Auditor's Office

Table 6

2004	2003	2002	2001	2000	1999
\$ 1,953,415,780	\$ 1,875,365,030	\$ 1,820,786,570	\$ 1,540,112,430	\$ 1,484,420,430	\$ 1,431,657,300
382,163,710	379,922,290	369,015,650	289,737,100	283,704,650	267,568,500
2,335,579,490	2,255,287,320	2,189,802,220	1,829,849,530	1,768,125,080	1,699,225,800
6,673,084,257	6,443,678,057	6,256,577,771	5,228,141,514	5,051,785,943	4,854,930,857
104,715,800	99,663,470	95,192,990	91,473,470	105,431,000	105,671,740
418,863,200	398,653,880	380,771,960	261,352,771	301,231,429	301,919,257
138,685,493	146,455,872	152,059,287	147,791,871	147,061,622	134,346,667
554,741,972	585,823,488	608,237,148	591,167,484	588,246,488	537,386,668
2,578,980,783	2,501,406,662	2,437,054,497	2,069,114,871	2,020,617,702	1,939,244,207
7,646,689,429	7,428,155,425	7,245,586,879	6,080,661,770	5,941,263,859	5,694,236,782
33.73%	33.67%	33.64%	34.03%	34.01%	34.06%
\$ 5.15	\$ 5.17	\$ 5.19	\$ 5.56	\$ 5.59	\$ 5.47

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>Unvoted Millage</b>				
Operating.....	2.600000	2.600000	2.600000	2.600000
<b>Voted Millage - By Levy</b>				
2005 ADAMHS.....				
Residential/Agricultural Real.....	0.691831	0.742134	0.744773	0.124711
Commercial/Industrial/Public Utility/Mineral Real.....	0.625151	0.742289	0.750000	0.170911
General Business/Public Utility Personal.....	0.750000	0.750000	0.750000	0.750000
1987 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.403775
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.475595
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	1.000000
1998 MRDD.....				
Residential/Agricultural Real.....	0.777682	0.834227	0.837193	0.843068
Commercial/Industrial/Public Utility/Mineral Real.....	0.707333	0.839870	0.848594	0.834376
General Business/Public Utility Personal.....	1.200000	1.200000	1.200000	1.200000
1982 MRDD.....				
Residential/Agricultural Real.....	0.000000	0.000000	0.000000	0.380920
Commercial/Industrial/Public Utility/Mineral Real.....	0.000000	0.000000	0.000000	0.414786
General Business/Public Utility Personal.....	0.000000	0.000000	0.000000	1.000000
2005 MRDD.....				
Residential/Agricultural Real.....	1.844882	1.979024	1.986062	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	1.667068	1.979438	2.000000	0.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	0.000000
2004 Road and Bridge.....				
Residential/Agricultural Real.....	0.422375	0.453086	0.454697	0.457888
Commercial/Industrial/Public Utility/Mineral Real.....	0.394275	0.468153	0.473016	0.465090
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
2004 Senior Services.....				
Residential/Agricultural Real.....	0.422375	0.453086	0.454697	0.457888
Commercial/Industrial/Public Utility/Mineral Real.....	0.394275	0.468153	0.473016	0.465090
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
<b>Total Voted Millage - By Type of Property</b>				
Residential/Agricultural Real.....	4.159145	4.461557	4.477422	2.668250
Commercial/Industrial/Public Utility/Mineral Real.....	3.788102	4.497903	4.544626	2.825848
General Business/Public Utility Personal.....	4.950000	4.950000	4.950000	4.950000
<b>Total Millage By Type of Property</b>				
Residential/Agricultural Real.....	6.759145	7.061557	7.077422	5.268250
Commercial/Industrial/Public Utility/Mineral Real.....	6.388102	7.097903	7.144626	5.425848
General Business/Public Utility Personal.....	7.550000	7.550000	7.550000	7.550000

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

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

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

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

Source: *Fairfield County Auditor's Office*

Table 7

2004	2003	2002	2001	2000	1999
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
0.136181	0.137340	0.138279	0.159433	0.160080	0.161036
0.183739	0.182124	0.179950	0.221847	0.223665	0.225872
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
0.440910	0.444665	0.447707	0.516196	0.518292	0.521385
0.511293	0.506800	0.500750	0.617339	0.622399	0.628542
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.920605	0.928445	0.934796	1.077800	1.082177	1.088636
0.897004	0.889122	0.878509	1.083052	1.091929	1.102708
1.200000	1.200000	1.200000	1.200000	1.200000	1.200000
0.415953	0.419495	0.422364	0.486976	0.488953	0.491871
0.445920	0.442002	0.436726	0.538408	0.542821	0.548179
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.422825	0.426426	0.429343	0.495023	0.497033	0.339127
0.406728	0.403154	0.398342	0.491087	0.495113	0.385843
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.336474	2.356371	2.372489	2.735428	2.746535	2.602055
2.444684	2.423202	2.394277	2.951733	2.975927	2.891144
4.450000	4.450000	4.450000	4.450000	4.450000	4.450000
4.936474	4.956371	4.972489	5.335428	5.346535	5.202055
5.044684	5.023202	4.994277	5.551733	5.575927	5.491144
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000

(continued)

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
<b>Townships</b>				
Amanda Township.....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Amanda Township In Corporation.....				
Residential/Agricultural Real.....	0.300000	0.300000	0.300000	0.300000
Commercial/Industrial/Public Utility/Mineral Real.....	0.300000	0.300000	0.300000	0.300000
General Business/Public Utility Personal.....	0.300000	0.300000	0.300000	0.300000
Berne Township.....				
Residential/Agricultural Real.....	4.924025	5.215149	5.217581	5.217553
Commercial/Industrial/Public Utility/Mineral Real.....	4.837376	5.039577	4.990753	4.958303
General Business/Public Utility Personal.....	7.700000	7.700000	7.700000	7.700000
Berne Township In Corporation.....				
Residential/Agricultural Real.....	2.594641	2.828565	2.830481	2.830477
Commercial/Industrial/Public Utility/Mineral Real.....	2.551850	2.716469	2.677909	2.652289
General Business/Public Utility Personal.....	3.900000	3.900000	3.900000	3.900000
Bloom Township.....				
Residential/Agricultural Real.....	14.068031	14.554398	14.589714	14.752821
Commercial/Industrial/Public Utility/Mineral Real.....	14.384099	14.969594	14.949982	15.091833
General Business/Public Utility Personal.....	18.050000	18.050000	18.050000	18.050000
Bloom Township In Corporation.....				
Residential/Agricultural Real.....	9.584200	9.964925	9.995606	10.132160
Commercial/Industrial/Public Utility/Mineral Real.....	9.739303	10.322206	10.305276	10.423382
General Business/Public Utility Personal.....	13.150000	13.150000	13.150000	13.150000
Clearcreek Township.....				
Residential/Agricultural Real.....	7.145670	7.580232	7.602642	6.879908
Commercial/Industrial/Public Utility/Mineral Real.....	6.447309	7.418270	7.441282	6.593288
General Business/Public Utility Personal.....	8.250000	8.250000	8.250000	8.250000
Clearcreek Township In Corporation.....				
Residential/Agricultural Real.....	2.388092	2.526471	2.532947	2.535343
Commercial/Industrial/Public Utility/Mineral Real.....	2.133047	2.412292	2.416343	2.420160
General Business/Public Utility Personal.....	3.050000	3.050000	3.050000	3.050000
Greenfield Township.....				
Residential/Agricultural Real.....	9.005258	9.441880	9.359381	10.274688
Commercial/Industrial/Public Utility/Mineral Real.....	7.522655	8.487836	8.550876	9.252673
General Business/Public Utility Personal.....	11.200000	11.200000	11.100000	13.100000
Greenfield Township In Corporation.....				
Residential/Agricultural Real.....	6.415492	6.803977	6.719366	7.612152
Commercial/Industrial/Public Utility/Mineral Real.....	5.119608	5.970040	6.012035	6.716641
General Business/Public Utility Personal.....	8.300000	8.300000	8.200000	10.200000

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

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

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

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

Source: Fairfield County Auditor's Office



(Continued)

Table 7

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
0.300000	0.300000	0.300000	0.300000	0.300000	0.300000
5.390136	5.403769	5.129163	5.690272	5.702542	5.707240
5.193981	5.189169	4.706035	5.937198	5.935210	5.939727
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
2.971048	2.981871	2.706191	3.124896	3.134354	3.137972
2.845605	2.842267	2.373887	3.320648	3.318652	3.322016
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
13.316081	11.396656	9.809257	10.747350	10.803122	10.820723
13.408065	11.540086	10.041357	12.669056	12.724727	12.723819
15.300000	15.300000	15.300000	15.300000	15.300000	15.300000
8.428798	8.514524	6.916416	7.739012	7.787446	7.802614
8.524340	8.549190	7.054808	9.454414	9.499906	9.498998
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000
7.219988	7.234855	7.246266	6.934814	6.967613	6.988346
6.984418	7.041421	7.041421	7.542204	7.542204	7.743735
8.250000	8.250000	8.250000	8.250000	8.250000	8.250000
2.659947	2.665252	2.668038	2.276127	2.285071	2.290690
2.564181	2.579039	2.579039	2.620641	2.620641	2.662920
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
9.038037	9.068726	9.103249	9.218364	5.262377	5.302795
7.997627	7.979438	7.843824	9.254914	5.970181	5.989333
12.200000	12.200000	12.200000	12.200000	8.200000	8.200000
6.310383	6.336928	6.366674	6.851198	2.892090	2.925733
5.399716	5.383713	5.264711	6.849965	3.510051	3.526117
9.300000	9.300000	9.300000	9.300000	5.300000	5.300000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
<b><u>Townships</u></b>				
Hocking Township.....				
Residential/Agricultural Real.....	4.169116	4.316884	4.318276	4.324116
Commercial/Industrial/Public Utility/Mineral Real.....	3.617240	3.856736	3.855640	3.853046
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Liberty Township.....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Liberty Township In Corporation.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Madison Township.....				
Residential/Agricultural Real.....	3.350923	3.475945	3.483750	3.489623
Commercial/Industrial/Public Utility/Mineral Real.....	4.070963	3.902308	3.904450	3.904450
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Pleasant Township.....				
Residential/Agricultural Real.....	8.019557	8.473819	6.496145	8.134695
Commercial/Industrial/Public Utility/Mineral Real.....	8.026111	8.315886	6.325852	7.719336
General Business/Public Utility Personal.....	9.100000	9.100000	7.100000	9.100000
Pleasant Township In Corporation.....				
Residential/Agricultural Real.....	5.819557	6.273819	4.296145	5.934695
Commercial/Industrial/Public Utility/Mineral Real.....	5.826111	6.115886	4.125852	5.519336
General Business/Public Utility Personal.....	6.900000	6.900000	4.900000	6.900000
Richland Township.....				
Residential/Agricultural Real.....	7.278976	4.747937	4.761642	4.758543
Commercial/Industrial/Public Utility/Mineral Real.....	6.057437	4.498550	4.499021	4.225171
General Business/Public Utility Personal.....	9.000000	6.000000	6.000000	6.000000
Richland Township In Corporation.....				
Residential/Agricultural Real.....	5.178976	2.647937	2.661642	2.658543
Commercial/Industrial/Public Utility/Mineral Real.....	3.957437	2.398550	2.399021	2.125171
General Business/Public Utility Personal.....	6.900000	3.900000	3.900000	3.900000
Rushcreek Township.....				
Residential/Agricultural Real.....	13.689862	13.961575	13.357674	13.383088
Commercial/Industrial/Public Utility/Mineral Real.....	13.217163	14.646864	14.298359	14.433868
General Business/Public Utility Personal.....	15.200000	15.200000	15.200000	15.200000
Rushcreek Township In Corporation.....				
Residential/Agricultural Real.....	5.976668	6.292099	5.661472	5.671014
Commercial/Industrial/Public Utility/Mineral Real.....	5.646901	6.585686	6.203875	6.233868
General Business/Public Utility Personal.....	7.000000	7.000000	7.000000	7.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2004	2003	2002	2001	2000	1999
4.451994	4.463132	4.467290	3.510164	3.512073	3.513441
3.946182	3.957570	3.881060	3.680192	3.680192	3.688371
4.700000	4.700000	4.700000	4.200000	4.200000	4.200000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
3.562930	3.567135	3.570825	3.863360	3.885853	3.902823
4.075165	4.076165	3.846030	4.341650	4.340228	4.341875
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
8.585046	7.571630	7.586710	8.249878	5.282939	5.291187
8.053496	7.166247	7.094392	8.700539	6.042191	6.047687
9.100000	9.100000	9.100000	9.100000	6.600000	6.600000
6.385046	5.371630	5.386710	6.049878	3.082939	3.091187
5.853496	4.966247	4.894392	6.500539	3.842191	3.847687
6.900000	6.900000	6.900000	6.900000	4.400000	4.400000
4.956316	4.970370	4.984960	5.416415	5.435726	5.451896
4.346938	4.346938	4.225996	5.976171	5.990305	6.000000
6.000000	6.000000	6.000000	6.000000	6.000000	6.000000
2.856316	2.870370	2.884960	3.316415	3.335726	3.518960
2.246938	2.246938	2.125996	3.876171	3.890305	3.900000
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
12.657826	12.328265	11.700502	13.555128	11.689988	9.700795
11.865108	10.799680	10.707988	14.100861	12.935073	10.899540
15.200000	15.200000	15.200000	15.200000	15.200000	13.200000
5.730572	5.743811	5.654202	6.706986	4.813498	4.817623
5.681086	5.681086	5.575688	6.998629	5.832840	5.821270
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000

(continued)

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
<b><u>Townships</u></b>				
Violet Township.....				
Residential/Agricultural Real.....	8.874830	9.278948	9.310399	9.175531
Commercial/Industrial/Public Utility/Mineral Real.....	7.815701	9.238961	9.436581	8.915380
General Business/Public Utility Personal.....	13.850000	13.850000	13.850000	13.650000
Violet Township In Corporation.....				
Residential/Agricultural Real.....	7.174830	7.578948	7.610399	7.675531
Commercial/Industrial/Public Utility/Mineral Real.....	6.115701	7.538961	7.736581	7.415380
General Business/Public Utility Personal.....	12.150000	12.150000	12.150000	12.150000
Walnut Township.....				
Residential/Agricultural Real.....	7.783150	8.481112	5.486792	5.299553
Commercial/Industrial/Public Utility/Mineral Real.....	8.101270	8.466850	5.476934	5.208895
General Business/Public Utility Personal.....	8.600000	8.600000	5.600000	5.600000
Walnut Township In Corporation.....				
Residential/Agricultural Real.....	5.583150	6.281112	3.286792	3.099553
Commercial/Industrial/Public Utility/Mineral Real.....	5.901270	6.266850	3.276934	3.008895
General Business/Public Utility Personal.....	6.400000	6.400000	3.400000	3.400000
<b><u>School Districts</u></b>				
Amanda Clearcreek Local Schools.....				
Residential/Agricultural Real.....	22.955194	23.287606	23.589678	23.689296
Commercial/Industrial/Public Utility/Mineral Real.....	22.843236	23.209892	23.519981	23.630594
General Business/Public Utility Personal.....	38.100000	38.400000	38.700000	38.800000
Berne Union Local Schools.....				
Residential/Agricultural Real.....	24.142347	24.479106	24.782440	24.779566
Commercial/Industrial/Public Utility/Mineral Real.....	24.090879	24.692908	24.833133	24.705364
General Business/Public Utility Personal.....	48.200000	48.500000	48.800000	48.800000
Bloom Carroll Local Schools.....				
Residential/Agricultural Real.....	20.000020	20.000008	20.000014	20.000005
Commercial/Industrial/Public Utility/Mineral Real.....	20.000033	20.092563	20.000035	20.000030
General Business/Public Utility Personal.....	42.300000	42.300000	42.300000	42.300000
Canal Winchester Local Schools.....				
Residential/Agricultural Real.....	30.950742	31.337125	31.367616	32.966715
Commercial/Industrial/Public Utility/Mineral Real.....	33.516497	33.551204	33.645047	34.949623
General Business/Public Utility Personal.....	61.150000	61.150000	61.150000	60.900000
Fairfield Union Local Schools.....				
Residential/Agricultural Real.....	23.791375	24.187764	24.693592	24.900474
Commercial/Industrial/Public Utility/Mineral Real.....	23.665475	24.657256	25.188182	24.892200
General Business/Public Utility Personal.....	45.100000	45.400000	45.900000	46.100000
Lancaster City Schools.....				
Residential/Agricultural Real.....	21.143582	26.449314	26.397391	26.506914
Commercial/Industrial/Public Utility/Mineral Real.....	23.423404	30.531064	30.490806	30.253593
General Business/Public Utility Personal.....	64.600000	68.500000	68.400000	68.400000

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(Continued)

Table 7

2004	2003	2002	2001	2000	1999
9.907761	10.046459	6.323302	6.958430	6.985503	7.269868
9.452246	9.442057	5.582475	6.338776	6.567297	6.880412
13.650000	13.650000	9.800000	9.800000	9.800000	10.050000
8.407761	8.546459	4.823330	5.458430	5.485503	5.769868
7.952246	7.942057	4.082475	4.838776	5.067297	5.360412
12.150000	12.150000	8.300000	8.300000	8.300000	8.550000
5.443998	4.949195	4.946271	5.343870	4.972135	4.973435
5.351296	4.794356	4.762352	5.520762	5.433093	5.436552
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
3.243998	2.749195	2.746271	3.143870	2.772135	2.773435
3.151296	2.594356	2.562352	3.320762	3.233093	3.236552
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
24.221701	26.423358	26.427123	27.098630	26.917594	22.626453
24.296911	26.396043	26.136689	27.408994	27.231792	22.966966
39.300000	42.300000	42.300000	42.500000	42.300000	38.000000
24.802988	24.804717	25.005214	27.064240	28.020147	28.049223
25.311468	24.965955	24.917635	30.677015	31.566225	31.581340
48.800000	48.800000	49.000000	50.000000	50.900000	50.900000
20.000008	20.000013	20.000010	20.000005	20.000009	20.000000
20.534342	20.538894	20.000014	21.566647	23.058480	23.080368
42.300000	42.300000	42.300000	42.300000	42.300000	42.300000
33.787692	33.942596	35.572391	29.373327	29.698886	31.395273
33.750836	35.240553	38.449088	32.072282	32.892050	35.398160
60.950000	61.100000	62.700000	55.810000	55.810000	55.760000
21.885453	21.893329	21.902446	22.210811	22.222334	22.232347
22.237930	22.237910	21.696893	22.291706	22.289654	22.283386
43.000000	43.000000	43.000000	43.100000	43.100000	43.100000
24.360133	24.453313	24.506523	27.667349	27.711177	27.803655
28.360542	28.501603	28.420406	33.020661	32.691697	32.871196
64.600000	64.600000	64.600000	64.600000	64.600000	64.600000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
<b>School Districts</b>				
Liberty Union Thurston Local Schools.....				
Residential/Agricultural Real.....	25.561595	25.995747	26.197843	26.199478
Commercial/Industrial/Public Utility/Mineral Real.....	25.571924	26.200059	26.399385	26.203841
General Business/Public Utility Personal.....	43.400000	43.800000	44.000000	44.000000
Northern Local Schools.....				
Residential/Agricultural Real.....	24.568362	24.998210	24.986193	25.466108
Commercial/Industrial/Public Utility/Mineral Real.....	25.525307	25.897418	25.915909	26.943244
General Business/Public Utility Personal.....	35.300000	35.720000	35.720000	35.720000
Pickerington Local Schools.....				
Residential/Agricultural Real.....	40.924329	40.400316	36.794741	37.401946
Commercial/Industrial/Public Utility/Mineral Real.....	38.406104	41.717053	38.656987	38.292281
General Business/Public Utility Personal.....	80.350000	80.750000	77.050000	77.500000
Reynoldsburg City Schools.....				
Residential/Agricultural Real.....	30.293338	30.523603	30.526988	32.700078
Commercial/Industrial/Public Utility/Mineral Real.....	36.842211	36.964515	36.717145	39.446888
General Business/Public Utility Personal.....	58.000000	58.200000	58.200000	58.530000
Southwest Licking Local Schools.....				
Residential/Agricultural Real.....	31.299473	31.389303	33.768420	26.842760
Commercial/Industrial/Public Utility/Mineral Real.....	31.320111	31.401724	33.786995	27.074743
General Business/Public Utility Personal.....	37.220000	37.300000	39.670000	32.620000
Teays Valley Local Schools.....				
Residential/Agricultural Real.....	29.100012	29.100017	26.200017	26.600017
Commercial/Industrial/Public Utility/Mineral Real.....	29.100120	29.245581	26.200017	26.720362
General Business/Public Utility Personal.....	31.800000	34.100000	31.200000	31.600000
Walnut Township Local Schools.....				
Residential/Agricultural Real.....	26.800008	27.100008	27.800008	27.800008
Commercial/Industrial/Public Utility/Mineral Real.....	26.800008	27.100008	27.800008	27.800008
General Business/Public Utility Personal.....	34.700000	35.000000	35.700000	35.700000
Eastland Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial/Public Utility/Mineral Real.....	2.000000	2.000000	2.000000	2.000000
General Business/Public Utility Personal.....	2.000000	2.000000	2.000000	2.000000
Licking County Joint Vocational Schools.....				
Residential/Agricultural Real.....	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	3.000000	3.000000
General Business/Public Utility Personal.....	3.000000	3.000000	3.000000	3.000000
Mid East Ohio Joint Vocational Schools.....				
Residential/Agricultural Real.....	2.000001	2.000004	1.999990	2.000002
Commercial/Industrial/Public Utility/Mineral Real.....	2.010492	1.999999	1.999633	2.007883
General Business/Public Utility Personal.....	3.200000	3.200000	3.200000	3.200000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2004	2003	2002	2001	2000	1999
26.234122	27.119027	23.020171	23.514180	23.717796	23.721352
26.893427	27.873598	23.091069	23.688494	23.893008	23.889230
44.000000	45.200000	41.100000	41.400000	41.600000	41.600000
25.443069	25.503672	25.780041	25.718858	22.971998	23.623433
27.205453	27.177065	27.278697	26.266220	24.986289	26.342585
35.720000	35.720000	35.720000	35.720000	32.800000	32.800000
40.212664	32.687411	32.935932	35.485208	31.601706	31.781839
40.203231	31.665967	31.209597	34.036770	30.713668	31.261710
78.000000	70.100000	70.100000	70.300000	66.360000	66.360000
31.365681	31.405275	30.601995	30.816438	31.040390	33.771868
37.316063	37.190146	36.963534	37.174553	37.258164	38.051531
57.110000	57.100000	54.180000	54.290000	54.390000	54.020000
25.964317	26.173479	27.718863	28.031678	28.069913	30.379757
26.200257	26.453205	27.860967	28.229753	28.232584	33.731052
31.700000	31.900000	42.880000	43.150000	43.150000	45.160000
26.600017	26.600017	26.600017	26.600017	26.600017	20.000017
26.927419	26.958432	26.600017	26.628048	26.600017	20.000017
31.600000	31.600000	31.600000	31.600000	31.600000	25.000000
29.803750	29.829045	30.100008	32.100008	32.600008	32.800008
30.018187	30.018187	30.100008	32.113822	32.600008	32.800008
37.700000	37.700000	38.000000	40.000000	40.500000	40.700000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000	2.000000
2.800000	3.000000	2.000000	2.000000	2.000000	2.000000
2.000002	1.999608	2.000882	2.000005	2.000001	2.003737
1.993825	2.066969	2.094114	2.086347	2.335689	2.340327
3.200000	3.200000	3.200000	3.200000	3.200000	3.200000

(continued)

# Fairfield County, Ohio

## PROPERTY TAX RATES — DIRECT AND OVERLAPPING GOVERNMENTS

(PER THOUSAND DOLLARS OF ASSESSED VALUE)

LAST TEN YEARS (1)

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
<b>Corporations</b>				
Amanda Village.....				
Residential/Agricultural Real.....	5.168136	5.394243	4.599216	4.599231
Commercial/Industrial/Public Utility/Mineral Real.....	4.902495	5.095911	4.343478	4.343478
General Business/Public Utility Personal.....	5.400000	5.400000	5.400000	5.400000
Baltimore Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Bremen Village.....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
Canal Winchester Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
Carroll Village.....				
Residential/Agricultural Real.....	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial/Public Utility/Mineral Real.....	1.900000	1.900000	1.900000	1.900000
General Business/Public Utility Personal.....	1.900000	1.900000	1.900000	1.900000
<b>Overlapping Rates by Taxing District</b>				
Columbus City				
(Violet Township/Pickerington Local Schools).....				
Residential/Agricultural Real.....	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial/Public Utility/Mineral Real.....	2.300000	2.300000	2.300000	2.300000
General Business/Public Utility Personal.....	2.300000	2.300000	2.300000	2.300000
Lancaster City (Lancaster City Schools).....				
Residential/Agricultural Real.....	3.400000	3.400000	3.400000	3.400000
Commercial/Industrial/Public Utility/Mineral Real.....	3.400000	3.400000	3.400000	3.400000
General Business/Public Utility Personal.....	3.400000	3.400000	3.400000	3.400000
Lancaster City (Berne Union Local Schools).....				
Residential/Agricultural Real.....	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real.....	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal.....	2.200000	2.200000	2.200000	2.200000
Lithopolis Village.....				
Residential/Agricultural Real.....	2.316348	2.342156	2.351312	2.389704
Commercial/Industrial/Public Utility/Mineral Real.....	2.460192	2.573836	2.571480	2.585076
General Business/Public Utility Personal.....	5.900000	5.900000	5.900000	5.900000

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Source: Fairfield County Auditor's Office



(Continued)

Table 7

2004	2003	2002	2001	2000	1999
4.884327	4.884327	4.858680	4.231635	4.231635	4.231395
4.429710	4.403358	4.403358	5.086188	5.083494	5.083143
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
2.305972	2.304781	2.302903	2.414983	2.416729	2.417662
2.394988	2.393542	2.385034	2.727151	2.726506	2.726506
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
2.300000	2.300000	2.300000	2.300000	2.300000	2.300000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000	3.400000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.473720	2.539462	2.540124	2.697260	2.697928	2.697628
2.652860	2.652860	2.652860	3.013064	3.013064	3.012692
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000

(continued)

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
Millersport Village.....				
Residential/Agricultural Real.....	9.580741	10.788590	8.791062	8.784707
Commercial/Industrial/Public Utility/Mineral Real.....	9.257670	9.762102	7.762102	7.841871
General Business/Public Utility Personal.....	11.900000	11.900000	9.900000	9.900000
Pickerington City.....				
Residential/Agricultural Real.....	6.024974	6.160104	6.198059	6.245072
Commercial/Industrial/Public Utility/Mineral Real.....	5.954629	6.979109	7.109866	6.788682
General Business/Public Utility Personal.....	7.800000	7.800000	7.800000	7.800000
Pleasantville Village.....				
Residential/Agricultural Real.....	6.427358	5.552033	5.549333	5.539673
Commercial/Industrial/Public Utility/Mineral Real.....	5.761657	5.002153	5.009169	5.010178
General Business/Public Utility Personal.....	8.300000	10.300000	10.300000	10.300000
Reynoldsburg City.....				
Residential/Agricultural Real.....	0.700000	0.700000	0.700000	0.700000
Commercial/Industrial/Public Utility/Mineral Real.....	0.700000	0.700000	0.700000	0.700000
General Business/Public Utility Personal.....	0.700000	0.700000	0.700000	0.700000
Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Stoutsville Village.....				
Residential/Agricultural Real.....	3.527362	3.744185	3.746010	3.754726
Commercial/Industrial/Public Utility/Mineral Real.....	3.320789	3.676223	3.671831	3.671831
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
Sugar Grove Village.....				
Residential/Agricultural Real.....	5.487364	3.623404	3.622284	3.623260
Commercial/Industrial/Public Utility/Mineral Real.....	5.533664	3.977996	3.977996	3.977996
General Business/Public Utility Personal.....	5.800000	5.800000	5.800000	5.800000
Thurston Village.....				
Residential/Agricultural Real.....	4.406063	4.700000	4.700000	4.279228
Commercial/Industrial/Public Utility/Mineral Real.....	4.222098	4.681013	4.700000	3.852455
General Business/Public Utility Personal.....	4.700000	4.700000	4.700000	4.700000
West Rushville Village.....				
Residential/Agricultural Real.....	2.100000	2.100000	2.100000	2.100000
Commercial/Industrial/Public Utility/Mineral Real.....	2.100000	2.100000	2.100000	2.100000
General Business/Public Utility Personal.....	2.100000	2.100000	2.100000	2.100000
Buckeye Lake Village.....				
Residential/Agricultural Real.....	7.977615	8.084426	8.210628	8.836145
Commercial/Industrial/Public Utility/Mineral Real.....	7.834707	7.784295	7.628224	9.525925
General Business/Public Utility Personal.....	11.000000	11.000000	11.000000	11.000000

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Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2004	2003	2002	2001	2000	1999
7.618493	7.653555	7.649062	5.768689	5.771408	5.771064
7.232177	7.232177	7.156943	7.430359	7.430359	7.430359
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
6.703982	6.887781	7.024467	7.738631	4.944422	4.995094
7.185271	7.162022	6.902703	7.735188	4.516880	4.553719
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.656480	5.655279	5.653030	6.527317	5.527729	5.534520
5.163954	5.163954	4.911430	6.664245	5.664245	5.663687
10.300000	10.300000	10.300000	10.300000	9.300000	9.300000
0.700000	0.700000	0.700000	0.760000	0.760000	0.770000
0.700000	0.700000	0.700000	0.760000	0.760000	0.770000
0.700000	0.700000	0.700000	0.760000	0.760000	0.770000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
3.917226	3.922267	3.908174	4.632235	4.633767	4.633776
3.877070	3.876182	3.876182	4.695470	4.695470	4.695470
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
3.822140	3.820648	3.811368	4.334740	4.335720	4.335820
4.196580	4.196580	4.196580	5.627900	5.611640	5.611640
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.340743	4.364673	4.371965	3.240063	3.241620	3.237700
4.000475	4.000475	3.731843	4.566798	4.566798	4.566798
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
2.100000	2.100000	2.100000	2.100000	2.100000	2.100000
8.878858	8.911098	10.035095	11.321770	8.439295	9.388695
9.478350	9.831088	10.194855	12.504938	9.147692	10.675345
11.000000	11.000000	11.000000	16.000000	13.000000	13.000000

(continued)

# Fairfield County, Ohio

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

	2008	2007	2006	2005
<b>Overlapping Rates by Taxing District</b>				
Lancaster City (Amanda Clearcreek Local Schools).....				
Residential/Agricultural Real.....	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial/Public Utility/Mineral Real.....	2.700000	2.700000	2.700000	2.700000
General Business/Public Utility Personal.....	2.700000	2.700000	2.700000	2.700000
Pickerington City (Canal Winchester Local Schools).....				
Residential/Agricultural Real.....	5.624974	5.760104	5.798059	5.845073
Commercial/Industrial/Public Utility/Mineral Real.....	5.554629	6.579109	6.709866	6.388682
General Business/Public Utility Personal.....	7.400000	7.400000	7.400000	7.400000
Columbus City.....				
Residential/Agricultural Real.....	2.900000	2.900000	2.900000	2.900000
Commercial/Industrial/Public Utility/Mineral Real.....	2.900000	2.900000	2.900000	2.900000
General Business/Public Utility Personal.....	2.900000	2.900000	2.900000	2.900000
Lancaster (Greenfield).....				
Residential/Agricultural Real.....	3.000000	3.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	3.000000	3.000000	0.000000	0.000000
General Business/Public Utility Personal.....	3.000000	3.000000	0.000000	0.000000
Liberty Basil Joint Fire District.....				
Residential/Agricultural Real.....	6.873241	7.443851	7.489049	3.503477
Commercial/Industrial/Public Utility/Mineral Real.....	7.366676	8.256916	8.255292	4.185446
General Business/Public Utility Personal.....	9.270000	9.270000	9.270000	5.270000
Fairfield County Library.....				
Residential/Agricultural Real.....	0.421279	0.455988	0.457400	0.460900
Commercial/Industrial/Public Utility/Mineral Real.....	0.401752	0.465796	0.467100	0.463000
General Business/Public Utility Personal.....	0.500000	0.500000	0.500000	0.500000
Pataskala Library.....				
Residential/Agricultural Real.....	0.496907	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real.....	0.499496	0.000000	0.000000	0.000000
General Business/Public Utility Personal.....	0.500000	0.000000	0.000000	0.000000

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

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

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

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

Source: *Fairfield County Auditor's Office*

(Continued)

Table 7

2004	2003	2002	2001	2000	1999
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
6.303982	6.487781	6.624467	7.338631	4.544422	4.595094
6.785271	6.762022	6.502703	7.335188	4.116879	4.153719
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
2.900000	2.900000	2.900000	2.900000	2.900000	2.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.890660	3.899686	3.300748	3.813698	3.826506	3.843312
4.500833	4.493354	3.913901	4.918779	4.925096	4.920587
5.270000	5.270000	5.270000	5.270000	5.270000	5.270000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

# Fairfield County, Ohio

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

	(3)	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b><u>Real and Public Utility Property</u></b>					
Current Tax Levy.....	\$	20,186,748	\$ 21,235,619	\$ 20,166,138	\$ 14,694,865
Current Tax Collections.....		19,345,043	19,829,126	19,327,970	14,127,221
Percent of Current Collections to Levy.....		95.83%	93.38%	95.84%	96.14%
Delinquent Tax Collections..... (1)		641,641	663,104	610,488	404,999
Total Tax Collections.....		19,986,684	20,492,230	19,938,458	14,532,220
Ratio of Total Collections to Levy.....		99.01%	96.50%	98.87%	98.89%
Outstanding Delinquent Taxes..... (2)		1,172,770	1,406,493	1,351,690	934,050
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		5.81%	6.62%	6.70%	6.36%
<b><u>Tangible Personal Property</u></b>					
Current Tax Levy.....	\$	175,627	\$ 585,246	\$ 742,823	\$ 918,356
Current Tax Collections.....		164,485	498,088	531,752	677,504
Percent of Current Collections to Levy.....		93.66%	85.11%	71.59%	73.77%
Delinquent Tax Collections..... (1)		28,787	9,070	11,875	15,708
Total Tax Collections.....		193,272	507,157	543,627	693,212
Ratio of Total Collections to Levy.....		110.05%	86.66%	73.18%	75.48%
Outstanding Delinquent Taxes..... (2)		41,642	138,002	248,410	145,061
Ratio of Outstanding Delinquent Taxes to Tax Levy.....		23.71%	23.58%	33.44%	15.80%

- (1) Delinquent Tax Collections include amounts collected from penalties, interest, and other delinquent collections. The County does not identify delinquent tax collections by tax year.
- (2) Outstanding Delinquent Taxes exclude penalties and other additional delinquent charges.
- (3) The years presented represent the collection year.
- (4) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.

Source: Fairfield County Auditor's Office

Table 8

2004	2003	2002	2001	2000	1999
\$ 13,071,260	\$ 12,088,256	\$ 11,886,806	\$ 10,937,192	\$ 10,485,370	\$ 9,978,626
11,857,308	11,470,595	11,178,974	10,308,937	9,958,037	9,451,561
90.71%	94.89%	94.05%	94.26%	94.97%	94.72%
378,163	379,356	293,114	268,290	277,866	215,496
12,235,471	11,849,951	11,472,088	10,577,227	10,235,903	9,667,057
93.61%	98.03%	96.51%	96.71%	97.62%	96.88%
1,480,608	678,642	650,784	598,139	524,307	463,210
11.33%	5.61%	5.47%	5.47%	5.00%	4.64%
\$ 923,956	\$ 932,940	\$ 969,153	\$ 928,624	\$ 935,347	\$ 847,380
734,668	823,653	934,310	830,427	914,210	839,344
79.51%	88.29%	96.40%	89.43%	97.74%	99.05%
3,851	11,259	116,490	14,496	59,349	52,694
738,519	834,912	1,050,800	844,923	973,559	892,038
79.93%	89.49%	108.42%	90.99%	104.09%	105.27%
74,678	26,972	88,039	54,292	17,409	75,408
8.08%	2.89%	9.08%	5.85%	1.86%	8.90%

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-REAL ESTATE TAX 2008 and 1999 (1)

Table 9

		<b>2008</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
RVM Glimcher LLC	Developer	\$ 21,717,280	0.70%
Anyi Apartments LLC	Apartments	9,692,950	0.31%
Creekside I Acquisitions LLC	Apartments	7,777,420	0.25%
Pickerington Apartments LLC	Apartments	6,232,070	0.20%
Regency Centers LP	Developer	5,583,740	0.18%
Lakes Edge LLC	Apartments	5,057,920	0.16%
Ohio Retail II LL LLC	Retail	4,776,050	0.16%
B & G Realty	Real Estate	4,323,240	0.14%
Pickerington Square LP	Retail	4,157,730	0.14%
Homewood Corporation	Developer	4,382,340	0.14%
Total		<u>\$ 73,700,740</u>	<u>2.38%</u>
Total Countywide Valuations		<u>\$ 3,099,252,490</u>	

		<b>1999</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Glimcher Holdings	Developer	\$ 24,022,100	1.41%
Anchor Hocking Glass	Glass Manufacturer	5,808,070	0.34%
Associated Estates Realty Corp	Real Estate Investment Mgmt	4,313,370	0.25%
Mt Carmel IHealth System	Business	4,186,680	0.25%
Lakes Edge Partnership	Apartments	3,840,690	0.23%
Lancaster Phase One Group	Apartments	3,383,510	0.20%
Dominion Homes Inc	Residential Homes	3,350,040	0.20%
Ardmore of Ohio Limited	Developer	3,281,480	0.19%
Meijer Incorporated	Retail	3,248,780	0.19%
Wesley Ridge	Adult Day Care/Nursing	3,053,260	0.18%
Total		<u>\$ 58,487,980</u>	<u>3.44%</u>
Total Countywide Valuations		<u>\$ 1,699,225,800</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

Source: Fairfield County Auditor's Office



# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-PUBLIC UTILITY TAX 2008 and 1999 (1)

Table 10

		<b>2008</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Ohio Power Company	Public Utility	\$ 29,682,740	30.24%
Columbia Gas Transmission	Public Utility	27,651,570	28.17%
South Central Power Company	Public Utility	20,815,990	21.20%
Texas Eastern Transmission LP	Public Utility	6,558,330	6.68%
Columbus Southern Power Company	Public Utility	4,424,630	4.50%
Columbia Gas Of Ohio Inc	Public Utility	2,921,750	2.98%
Total		\$ 92,055,010	93.77%
Total Countywide Valuations		\$ 98,167,860	
		<b>1999</b>	
<b>Taxpayer</b>	<b>Type</b>	<b>Assessed Valuation</b>	<b>Percent of Assessed Valuation</b>
Ohio Power	Public Utility	\$ 27,464,230	25.99%
Columbia Gas Transmission	Public Utility	23,585,180	22.32%
Ohio Bell Telephone	Public Utility	17,856,870	16.90%
South Central Power	Public Utility	12,247,340	11.59%
Columbia Gas of Ohio Inc	Public Utility	7,887,610	7.46%
Texas Eastern Transmission	Public Utility	6,412,640	6.07%
Total		\$ 95,453,870	90.33%
Total Countywide Valuations		\$ 105,671,740	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

Source: *Fairfield County Auditor's Office*

# Fairfield County, Ohio

## PRINCIPAL TAXPAYERS-TANGIBLE PERSONAL PROPERTY TAX 2008 and 1999 (1)

Table 11

		2008	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Ohio Bell Telephone Company	Public Utility	\$ 2,581,720	6.46%
McDermott Inc (Diamond Power Int'l)	Electronics	1,994,700	4.99%
Ralcorp Holdings Inc (Ralston Foods)	Food	1,489,960	3.73%
Anchor Acquisition LLC	Glass	1,173,560	2.93%
Crown Cork & Seal USA Inc	Manufacturer	1,091,000	2.73%
Kroger Company	Grocer/Retail Market	908,980	2.27%
Verizon North Inc.	Cellular Telephones	889,700	2.23%
Time Warner Cable LLC	Cable Television	845,700	2.12%
Newark Group	Recycled Paper	818,090	2.05%
Company Wrench Ltd.	Equipment Sales/Rentals	801,780	2.01%
Total		<u>\$ 12,595,190</u>	<u>31.52%</u>
Total Countywide Valuations		<u>\$ 39,963,057</u>	

		1999	
Taxpayer	Type	Assessed Valuation	Percent of Assessed Valuation
Anchor Hocking Glass	Glass Manufacturer	\$ 15,736,716	11.71%
Ralston Food Inc	Food	6,136,210	4.57%
McDermott Incorporated	Electronics	5,602,690	4.17%
Cyril Scott Company	Paper/Printing	3,933,770	2.93%
Newark Group	Recycled Paper	3,009,570	2.24%
International Paper	Paper	2,520,180	1.88%
Meijer Incorporated	Retail	2,412,110	1.80%
Scotts Miracle Gro	Gardening	2,409,490	1.79%
Anchor Hocking Packaging	Glass/Packaging	2,217,460	1.65%
Lancaster Glass	Glass	1,990,920	1.48%
Total		<u>\$ 45,969,116</u>	<u>34.22%</u>
Total Countywide Valuations		<u>\$ 134,346,667</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

Source: Fairfield County Auditor's Office

## Fairfield County, Ohio

### **RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED TRUE VALUE AND GENERAL OBLIGATION BONDED DEBT PER CAPITA LAST TEN YEARS**

*Table 12*

<b>Year</b>	<b>Population (in 1,000s)</b>	<b>Estimated True Value of County</b>	<b>General Obligation Bonded Debt</b>	<b>Ratio of Bonded Debt to Estimated True Value</b>	<b>Bonded Debt Per Capita</b>
2008	142.22	\$ 9,887,087,466	\$ 17,684,709	0.18%	\$124.35
2007	141.32	9,013,129,226	18,711,171	0.21%	132.40
2006	140.59	8,719,921,206	19,727,476	0.23%	140.32
2005	138.42	8,438,252,321	20,693,781	0.25%	149.50
2004	136.30	7,646,689,429	21,640,085	0.28%	158.77
2003	132.50	7,428,155,425	18,491,221	0.25%	139.56
2002	128.80	7,245,586,879	9,265,000	0.13%	71.93
2001	127.40	6,080,661,770	9,585,000	0.16%	75.24
2000	122.76	5,941,263,859	2,830,000	0.05%	23.05
1999	126.72	5,694,236,782	2,940,000	0.05%	23.20

Source: Fairfield County Auditor's Office

## Fairfield County, Ohio

### RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Bonds	General Obligation Bonds	Bond Anticipation Notes	Loans	Capital Leases
2008	\$ 2,076,574	\$ 17,684,709	\$ 1,475,000	\$ -	\$ 491,575
2007	2,355,110	18,711,171	1,000,000	52,220	693,950
2006	2,623,646	19,727,476	1,035,000	79,067	1,065,203
2005	2,908,182	20,693,781	1,422,000	104,816	623,264
2004	3,181,433	21,640,085	520,000	194,501	737,893
2003	1,847,000	18,491,221	4,248,000	517,000	919,321
2002	2,031,367	9,265,000	11,705,000	-	766,675
2001	1,158,000	9,585,000	11,895,000	-	824,847
2000	1,262,760	2,830,000	12,251,000	-	607,140
1999	674,000	2,940,000	1,439,000	-	183,568

Note: Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements

(1) See Table 17 for personal income and population data

Source: *Fairfield County Auditor's Office*

Table 13

## Business-Type Activities

General Obligation Bonds	Bond Anticipation Notes	EPA Loan	OPWC Loan	Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$ 22,275,103	\$ -	\$ 1,073,937	\$ 64,182	\$ 17,566	\$ 45,158,646	0.97%	\$ 317.52
23,454,119	350,000	1,267,012	68,461	25,263	47,977,306	1.05%	339.50
24,548,906	700,000	1,453,429	72,739	32,446	51,337,912	1.16%	365.16
25,618,702	900,000	1,633,419	77,018	28,340	54,009,522	1.26%	390.19
16,081,223	10,300,000	1,807,202	81,297	12,558	54,556,192	1.32%	400.27
16,634,799	12,200,000	1,974,993	100,000	19,868	56,952,202	1.46%	429.83
10,005,000	13,996,632	2,136,998	-	26,576	49,933,248	1.34%	387.68
10,365,000	9,280,000	2,293,417	-	31,812	45,433,076	1.25%	356.62
10,580,000	7,230,000	2,444,442	-	-	37,205,342	1.08%	303.07
10,720,000	7,380,000	2,590,260	-	-	25,926,828	0.77%	204.60

# Fairfield County, Ohio

## LEGAL DEBT MARGIN LAST TEN YEARS

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Total assessed property value.....	\$ 3,237,383,407	\$ 2,972,904,574	\$ 2,919,612,545	\$ 2,858,817,163
Total outstanding debt:				
General obligation bonds payable.....	\$ 39,610,000	\$ 41,455,000	\$ 43,525,000	\$ 45,520,000
Notes payable.....	1,475,000	1,350,000	1,735,000	2,322,000
Loans payable.....	-	52,220	79,067	104,816
Special assessment bonds payable.....	2,020,000	2,295,000	2,560,000	2,841,000
OPWC sewer loan payable.....	64,182	68,461	72,739	77,018
EPA refunding loan payable.....	1,073,937	1,267,012	1,453,429	1,633,419
Total gross indebtedness.....	<u>44,243,119</u>	<u>46,487,693</u>	<u>49,425,235</u>	<u>52,498,253</u>
Less:				
General obligation bonds payable.....	(28,755,000)	(30,030,000)	(31,510,000)	(36,025,000)
Notes payable.....	-	(350,000)	(700,000)	(900,000)
Special assessment bonds payable.....	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)
OPWC sewer loan payable.....	(64,182)	(68,461)	(72,739)	(77,018)
EPA refunding loan payable.....	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)
Amount available in the debt service fund for general obligations.....	(453,417)	(606,255)	(451,861)	(425,099)
Total net debt applicable to debt limit.....	<u>11,876,583</u>	<u>11,870,965</u>	<u>12,677,206</u>	<u>10,596,717</u>
Overall legal debt limit.....(1)	<u>79,434,585</u>	<u>72,822,614</u>	<u>71,490,314</u>	<u>69,970,429</u>
Legal debt margin.....	<u>\$ 67,558,002</u>	<u>\$ 60,951,649</u>	<u>\$ 58,813,108</u>	<u>\$ 59,373,712</u>
Legal debt margin within debt limit.....	85.05%	83.70%	82.27%	84.86%
Unvoted debt limitation				
1% of assessed valuation.....	<u>\$ 32,373,834</u>	<u>\$ 29,729,046</u>	<u>\$ 29,196,125</u>	<u>\$ 28,588,172</u>
Total gross indebtedness.....	44,243,119	46,487,693	49,425,235	52,498,253
Less:				
General obligation bonds payable.....	(28,755,000)	(30,030,000)	(31,510,000)	(36,025,000)
Notes payable.....	-	(350,000)	(700,000)	(900,000)
Special assessment bonds payable.....	(2,020,000)	(2,295,000)	(2,560,000)	(2,841,000)
OPWC sewer loan payable.....	(64,182)	(68,461)	(72,739)	(77,018)
EPA refunding loan payable.....	(1,073,937)	(1,267,012)	(1,453,429)	(1,633,419)
Amount available in the debt service fund for general obligations.....	(453,417)	(606,255)	(451,861)	(425,099)
Net debt within unvoted debt limitation.....	<u>11,876,583</u>	<u>11,870,965</u>	<u>12,677,206</u>	<u>10,596,717</u>
Unvoted legal debt margin within 1% limitations.....	<u>\$ 20,497,251</u>	<u>\$ 17,858,081</u>	<u>\$ 16,518,919</u>	<u>\$ 17,991,455</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation.....	63.31%	60.07%	56.58%	62.93%

(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) These numbers are based on the net debt. This reflects only debt that is supported through property value.

Source: Fairfield County Auditor's Office

Table 14

<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
<u>\$ 2,578,980,783</u>	<u>\$ 2,501,406,662</u>	<u>\$ 2,437,054,497</u>	<u>\$ 2,069,114,871</u>	<u>\$ 2,020,617,702</u>	<u>\$ 1,939,244,207</u>
\$ 37,080,000	\$ 34,600,000	\$ 19,270,000	\$ 19,950,000	\$ 13,410,000	\$ 13,660,000
10,820,000	16,448,000	25,701,632	21,175,000	19,481,000	8,819,000
194,501	517,000	-	-	-	-
3,110,715	1,847,000	2,031,367	1,158,000	1,262,760	674,000
81,297	100,000	-	-	-	-
<u>1,807,202</u>	<u>1,974,993</u>	<u>2,136,998</u>	<u>2,293,417</u>	<u>2,444,442</u>	<u>2,590,260</u>
<u>53,093,715</u>	<u>55,486,993</u>	<u>49,139,997</u>	<u>44,576,417</u>	<u>36,598,202</u>	<u>25,743,260</u>
(27,200,000)	(26,670,000)	(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)
(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)
(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)	(674,000)
(81,297)	(100,000)	-	-	-	-
(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)
<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>	<u>(60,801)</u>
<u>10,076,554</u>	<u>11,371,647</u>	<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>
<u>62,974,520</u>	<u>61,035,167</u>	<u>59,426,362</u>	<u>50,227,872</u>	<u>49,015,443</u>	<u>46,981,105</u>
<u>\$ 52,897,966</u>	<u>\$ 49,663,520</u>	<u>\$ 48,868,395</u>	<u>\$ 39,696,468</u>	<u>\$ 37,992,281</u>	<u>\$ 46,856,906</u>
84.00%	81.37%	82.23%	79.03%	77.51%	99.74%
<u>\$ 25,789,808</u>	<u>\$ 25,014,067</u>	<u>\$ 24,370,545</u>	<u>\$ 20,691,149</u>	<u>\$ 20,206,177</u>	<u>\$ 19,392,442</u>
53,093,715	55,486,993	49,139,997	44,576,417	36,598,202	25,743,260
(27,200,000)	(26,670,000)	(19,105,000)	(19,775,000)	(13,230,000)	(13,475,000)
(10,300,000)	(13,200,000)	(15,096,632)	(10,480,000)	(8,551,000)	(8,819,000)
(3,110,715)	(1,847,000)	(2,031,367)	(1,158,000)	(1,262,760)	(674,000)
(81,297)	(100,000)	-	-	-	-
(1,807,202)	(1,974,993)	(2,136,998)	(2,293,417)	(2,444,442)	(2,590,260)
<u>(517,947)</u>	<u>(323,353)</u>	<u>(212,033)</u>	<u>(338,596)</u>	<u>(86,838)</u>	<u>(60,801)</u>
<u>10,076,554</u>	<u>11,371,647</u>	<u>10,557,967</u>	<u>10,531,404</u>	<u>11,023,162</u>	<u>124,199</u>
<u>\$ 15,713,254</u>	<u>\$ 13,642,420</u>	<u>\$ 13,812,578</u>	<u>\$ 10,159,745</u>	<u>\$ 9,183,015</u>	<u>\$ 19,268,243</u>
60.93%	54.54%	56.68%	49.10%	45.45%	99.36%

## Fairfield County, Ohio

### PLEGGED REVENUE COVERAGE REVENUE DEBT - SEWER LAST TEN YEARS

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Net available revenue:				
Gross revenues (1)	\$ 3,243,856	\$ 3,125,034	\$ 3,154,316	\$ 3,003,839
Less:				
Operating expenses (2)	1,984,057	2,092,687	1,716,500	1,670,068
Net available revenue	<u>\$ 1,259,799</u>	<u>\$ 1,032,347</u>	<u>\$ 1,437,816</u>	<u>\$ 1,333,771</u>
Debt service EPA loan:				
Principal	\$ 193,075	\$ 186,417	\$ 179,990	\$ 173,783
Interest	43,158	49,817	56,243	62,451
EPA coverage	<u>5.33</u>	<u>4.37</u>	<u>6.09</u>	<u>5.65</u>
Debt service OPWC loan:				
Principal	\$ 4,279	\$ 4,278	\$ 4,279	\$ 4,279
Interest	-	-	-	-
OPWC coverage	<u>294.41</u>	<u>241.32</u>	<u>336.02</u>	<u>311.70</u>
Total debt service:				
Principal	\$ 197,354	\$ 190,695	\$ 184,269	\$ 178,062
Interest	43,158	49,817	56,243	62,451
Total coverage	<u>5.24</u>	<u>4.29</u>	<u>5.98</u>	<u>5.55</u>

(1) Includes investment income and other non-operating revenues.

(2) Operating expenses do not include depreciation and amortization expenses.

(3) The OPWC loan was issued interest free and payments began in 2004.

Source: *Fairfield County Auditor's Office*



Table 15

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 2,676,737	\$ 2,588,111	\$ 2,392,596	\$ 1,935,015	\$ 2,326,875	\$ 2,117,610
1,607,469	1,528,066	1,315,128	1,355,087	1,363,053	1,166,695
<u>\$ 1,069,268</u>	<u>\$ 1,060,045</u>	<u>\$ 1,077,468</u>	<u>\$ 579,928</u>	<u>\$ 963,822</u>	<u>\$ 950,915</u>
\$ 167,791	\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818	\$ 140,789
68,442	74,229	79,815	85,209	90,416	95,444
<u>4.53</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>	<u>4.03</u>
\$ 4,279	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>249.89</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 172,070	\$ 162,005	\$ 156,419	\$ 151,025	\$ 145,818	\$ 140,789
68,442	74,229	79,815	85,209	90,416	95,444
<u>4.45</u>	<u>4.49</u>	<u>4.56</u>	<u>2.45</u>	<u>4.08</u>	<u>4.03</u>

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# Fairfield County, Ohio

## PRINCIPAL EMPLOYERS CURRENT YEAR AND FIVE YEARS AGO

Table 16

**December 31, 2008**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	1,503	1	2.10%
Anchor Hocking	Manufacturer-Glassware	1,299	2	1.81%
Pickerington Schools	Public School	1,008	3	1.41%
Fairfield County	Government	853	4	1.19%
Krogers	Retail	678	5	0.95%
Lancaster City Schools	Public School	577	6	0.81%
City of Lancaster	Government	460	7	0.64%
Walmart	Retail	420	8	0.59%
Ralston Foods	Manufacturer	397	9	0.55%
Diamond Power	Manufacturer	390	10	0.54%
Total		<u>7,585</u>		<u>10.59%</u>
Total Employment Within County		<u>71,600</u>		

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

**December 31, 2003**

<b>Employer</b>	<b>Nature of Business</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Fairfield Medical Center	Health Care-Hospital	2,000	1	3.01%
Anchor Hocking Corporation	Manufacturer-Glasswares	1,003	2	1.51%
Fairfield County	Government	809	3	1.22%
Diamond Power International	Manufacturer-Boiler Cleaning Equipment	500	4	0.75%
Ralston Foods	Manufacturer Food Products	450	5	0.68%
Cyrrill Scott Company, Inc.	Commercial Printer	375	6	0.56%
Gorsuch Enterprises	Real Estate Developer	250	7	0.38%
Glassfloss Industries, Inc.	Manufacturer-Air Filtration	250	8	0.38%
Midwest Fabricating	Manufacturer-Cold Formed Parts	240	9	0.36%
Crestview Nursing & Rehabilitation	Education	240	10	0.36%
Total		<u>6,117</u>		<u>9.21%</u>
Total Employment Within County		<u>66,500</u>		

Source: Fairfield County Economic Development Department  
Ohio Job & Family Services, Workforce Development Imi.state.oh.us  
Information prior to 2003 is not available.

# Fairfield County, Ohio

## DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (1)	Total Personal Income (2)	Per Capita Personal Income (4)	Median Household Income	Median Age (3)
2008	142,223 b	\$ 4,677,287,801	\$ 32,887	58,287 b	36.2 a
2007	141,318 b	4,556,374,956	32,242	51,631 b	36.2 a
2006	140,591 b	4,444,081,510	31,610	47,962 b	36.2 a
2005	138,420 b	4,289,635,800	30,990	47,962 b	36.2 a
2004	136,300 b	4,141,202,900	30,383	47,962 b	36.2 a
2003	132,500 b	3,894,572,500	29,393	47,962 b	36.2 a
2002	128,800 b	3,728,244,800	28,946	47,962 b	36.2 a
2001	127,400 b	3,646,952,400	28,626	47,962 b	36.2 a
2000	122,760 a	3,448,082,880	28,088	47,962 b	36.2 a
1999	126,720 b	3,371,385,600	26,605	31,284 b	33.9 d

(1) Source: U.S. Census

(a) 2000 Federal Census

(b) Based upon U.S. Census estimates

(c) U.S. Census Bureau Fact Finder

(d) 1990 Federal Census

(2) Computation of per capita personal income multiplied by population

(3) Source: Office of Social and Economic Trend Analysis

(4) Source: Ohio Bureau of Employment Services

(5) Source: Fairfield County Auditor

(6) Source: Ohio Association of Realtors for years 1999 through 2008 and the Fairfield County Auditor's Office for 2008

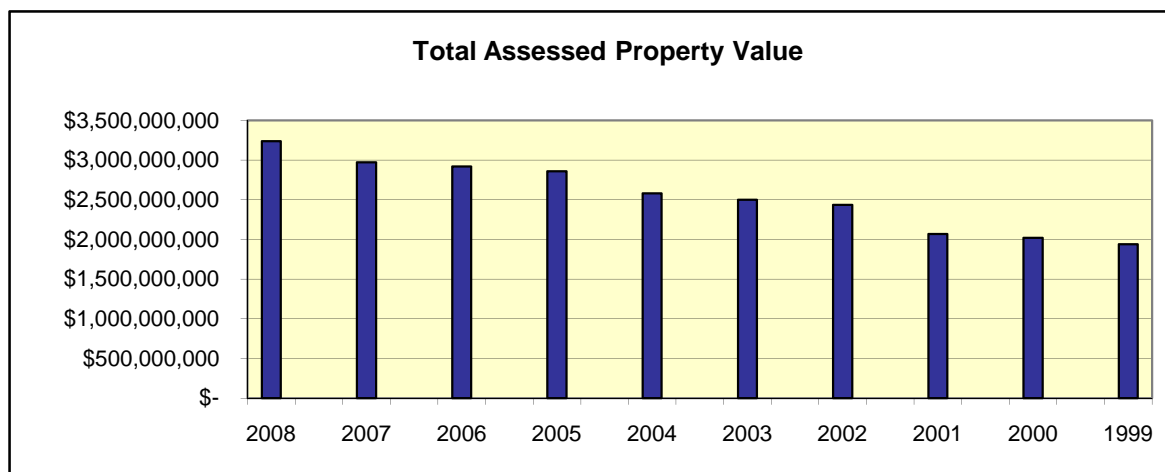
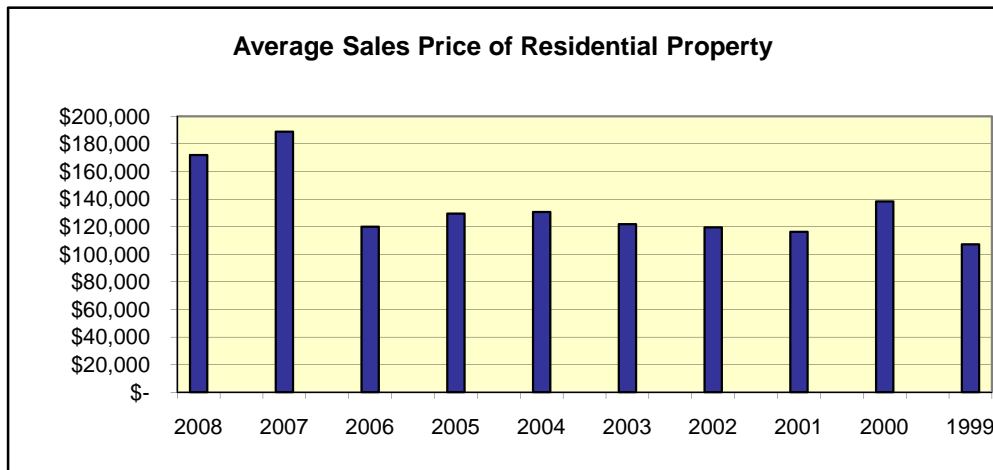


Table 17

<b>Educational Attainment: Bachelor's Degree or Higher</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>	<b>Average Sales Price of Residential Property (6)</b>	<b>Total Assessed Property Value (5)</b>
20.8% c	18,916	5.70%	\$ 172,000	\$ 3,237,383,407
20.8 c	18,831	5.00%	188,857 b	2,972,904,574
20.8 c	18,524	4.80%	120,019	2,919,612,545
20.8 c	18,130	4.70%	129,482	2,858,817,163
20.8 c	17,561	4.60%	130,586	2,578,980,783
20.8 c	17,019	4.50%	121,805	2,501,406,662
20.8 c	16,057	4.20%	119,417	2,437,054,497
20.8 c	16,021	3.00%	116,234	2,069,114,871
20.8 c	15,721	2.30%	138,247	2,020,617,702
15.5 c	15,296	3.00%	107,300	1,939,244,207



# Fairfield County, Ohio

## COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN YEARS

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>General Government -Legislative and Executive</u></b>					
Commissioners.....	25.00	24.00	23.00	22.00	25.00
Auditor.....	33.00	32.00	32.00	31.00	35.00
Treasurer.....	8.00	8.00	8.00	8.00	9.00
Prosecutor.....	21.00	20.00	21.00	18.00	18.00
Board of Elections.....	20.00	56.00	20.00	12.00	12.00
Recorder.....	5.00	6.00	6.00	6.00	8.00
Total-Legislative and Executive.....	<u>112.00</u>	<u>146.00</u>	<u>110.00</u>	<u>97.00</u>	<u>107.00</u>
<b><u>General Government -Judicial</u></b>					
Common Pleas Court.....	16.00	16.00	16.00	17.00	17.00
Domestic Relations Court.....	8.00	8.00	8.00	8.00	8.00
Juvenile Court.....	20.00	21.00	17.00	16.00	10.00
Probate Court.....	8.00	8.00	6.00	7.00	7.00
Clerk of Courts.....	44.00	40.00	40.00	39.00	33.00
Total-Judicial.....	<u>96.00</u>	<u>93.00</u>	<u>87.00</u>	<u>87.00</u>	<u>75.00</u>
<b><u>Public Safety</u></b>					
Emergency Management.....	3.00	3.00	2.00	2.00	2.00
Prosecutor-Victims of Crime.....	4.00	3.00	3.00	3.00	3.00
Common Pleas Court.....	5.00	5.00	5.00	4.00	4.00
Juvenile Court.....	13.00	8.00	8.00	8.00	13.00
Juvenile Probation.....	17.00	17.00	17.00	17.00	16.00
Coroner.....	3.00	3.00	3.00	3.00	3.00
Municipal Court Clerk.....	0.00	0.00	0.00	1.00	1.00
Fairfield-Hocking Major Crimes Unit.....	1.00	2.00	2.00	3.00	3.00
Sheriff.....	140.00	138.00	130.00	129.00	147.00
Total-Public Safety.....	<u>186.00</u>	<u>179.00</u>	<u>170.00</u>	<u>170.00</u>	<u>192.00</u>
<b><u>Public Works</u></b>					
Commissioners-Environmental Affairs.....	0.00	0.00	0.00	0.00	0.00
Sheriff-Road and Bridge Weights.....	0.00	0.00	0.00	0.00	0.00
Engineer.....	58.00	58.00	59.00	59.00	63.00
Total-Public Works.....	<u>58.00</u>	<u>58.00</u>	<u>59.00</u>	<u>59.00</u>	<u>63.00</u>
<b><u>Health</u></b>					
Commissioners-Dog and Kennel.....	6.00	6.00	7.00	6.00	7.00
Mental Retardation.....	136.00	134.00	142.00	139.00	134.00
Total-Health.....	<u>142.00</u>	<u>140.00</u>	<u>149.00</u>	<u>145.00</u>	<u>141.00</u>
<b><u>Human Services</u></b>					
Veterans Services.....	14.00	14.00	14.00	14.00	14.00
Job and Family Services.....	222.00	221.00	211.00	185.00	175.00
Total-Human Services.....	<u>236.00</u>	<u>235.00</u>	<u>225.00</u>	<u>199.00</u>	<u>189.00</u>
<b><u>Enterprise</u></b>					
Fairfield County Sewer District.....	12.00	13.00	14.00	15.00	17.00
Fairfield County Water District.....	11.00	11.00	11.00	10.00	7.00
Total-Enterprise.....	<u>23.00</u>	<u>24.00</u>	<u>25.00</u>	<u>25.00</u>	<u>24.00</u>
Total Employees.....	<u>853.00</u>	<u>875.00</u>	<u>825.00</u>	<u>782.00</u>	<u>791.00</u>

Method: Counted as of December 31 each year-Part time employees counted as 1

Source: Fairfield County Auditor's Office

Table 18

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
32.00	31.00	32.00	33.00	31.00
37.00	36.00	35.00	32.00	33.00
9.00	9.00	9.00	10.00	7.00
18.00	18.00	18.00	17.00	17.00
12.00	11.00	12.00	11.00	12.00
8.00	8.00	7.00	7.00	7.00
<u>116.00</u>	<u>113.00</u>	<u>113.00</u>	<u>110.00</u>	<u>107.00</u>
18.00	18.00	18.00	19.00	12.00
8.00	8.00	8.00	8.00	7.00
5.00	4.00	4.00	6.00	6.00
8.00	8.00	7.00	6.00	6.00
<u>38.00</u>	<u>38.00</u>	<u>34.00</u>	<u>34.00</u>	<u>21.00</u>
<u>77.00</u>	<u>76.00</u>	<u>71.00</u>	<u>73.00</u>	<u>52.00</u>
1.00	2.00	1.00	1.00	1.00
3.00	3.00	0.00	3.00	3.00
4.00	5.00	5.00	5.00	5.00
13.00	13.00	17.00	19.00	0.00
18.00	17.00	16.00	12.00	13.00
3.00	3.00	3.00	3.00	3.00
1.00	1.00	1.00	1.00	1.00
3.00	3.00	2.00	0.00	0.00
<u>153.00</u>	<u>142.00</u>	<u>136.00</u>	<u>126.00</u>	<u>124.00</u>
<u>199.00</u>	<u>189.00</u>	<u>181.00</u>	<u>170.00</u>	<u>150.00</u>
0.00	0.00	0.00	0.00	3.00
0.00	0.00	0.00	1.00	1.00
<u>64.00</u>	<u>55.00</u>	<u>55.00</u>	<u>54.00</u>	<u>53.00</u>
<u>64.00</u>	<u>55.00</u>	<u>55.00</u>	<u>55.00</u>	<u>57.00</u>
7.00	7.00	7.00	7.00	6.00
<u>133.00</u>	<u>128.00</u>	<u>118.00</u>	<u>138.00</u>	<u>137.00</u>
<u>140.00</u>	<u>135.00</u>	<u>125.00</u>	<u>145.00</u>	<u>143.00</u>
14.00	14.00	12.00	8.00	7.00
<u>175.00</u>	<u>195.00</u>	<u>195.00</u>	<u>176.00</u>	<u>152.00</u>
<u>189.00</u>	<u>209.00</u>	<u>207.00</u>	<u>184.00</u>	<u>159.00</u>
16.00	14.00	14.00	13.00	11.00
<u>8.00</u>	<u>7.00</u>	<u>9.00</u>	<u>11.00</u>	<u>11.00</u>
<u>24.00</u>	<u>21.00</u>	<u>23.00</u>	<u>24.00</u>	<u>22.00</u>
<u>809.00</u>	<u>798.00</u>	<u>775.00</u>	<u>761.00</u>	<u>690.00</u>

# Fairfield County, Ohio

## OPERATING INDICATORS BY FUNCTION/PROGRAM LAST FOUR YEARS

Table 19

	2008	2007	2006	2005
<b>General Government -Legislative and Executive</b>				
Commissioners.....				
Number of resolutions passed.....	1,389	1,358	1,280	1,311
Number of meetings.....	52	52	52	52
Auditor.....				
Number of checks/vouchers issued.....	28,553	25,433	25,992	26,146
Number of personal property returns.....	182	341	450	534
Number of exempt conveyances.....	1,858	1,988	2,030	2,236
Number of non-exempt conveyances.....	2,626	3,162	3,706	3,991
Number of real estate transfers.....	6,276	6,831	8,191	10,049
Number of parcels billed.....	66,816	66,372	66,621	65,890
Treasurer.....				
Foreclosure notifications.....	486	554	476	416
Prosecutor.....				
Number of criminal cases.....	454	490	479	445
Board of Elections.....				
Registered voters.....	106,582	98,373	96,593	93,218
Actual voters last general election.....	72,665	31,061	55,657	40,052
Percentage of registered voters that voted.....	68.18%	31.57%	57.62%	42.97%
Recorder.....				
Number of deeds recorded.....	4,301	5,010	5,907	6,440
Number of mortgages recorded.....	5,915	8,094	10,673	12,214
Number of military discharges recorded.....	30	63	43	42
Buildings and Grounds.....				
Number of commissioner owned buildings.....	33	33	34	34
Square footage of buildings.....	300,619	300,619	404,722	404,722
Data Processing.....				
Number of users served.....	193	179	70	70
<b>General Government -Judicial</b>				
Common Pleas Court.....				
Number of civil cases filed.....	2,375	2,375	2,111	1,932
Number of criminal cases filed.....	711	711	665	688
Domestic Relations Court.....				
Number of petitions for dissolution of marriage.....	244	252	273	263
Number of complaints for divorce.....	352	575	603	677
Number of complaints to determine parentage.....	272	308	344	308
Juvenile Court.....				
Number of delinquency cases (new and transferred).....	654	666	670	596
Number of traffic ticket cases.....	838	1,021	1,031	1,068
Number of abuse/neglect/dependency cases.....	319	265	215	198
Probate Court.....				
Number of marriage licenses issued.....	815	840	822	814
Number of civil cases filed.....	77	33	49	46
Number of estates filed.....	587	563	539	595
Number of guardianships filed.....	59	76	73	86
Clerk of Courts.....				
Number of civil cases filed.....	1,598	1,597	1,355	1,145
Number of criminal cases filed.....	454	491	484	444

(continued)



Fairfield County, Ohio

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

(Continued)

Table 19

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b><u>Public Safety</u></b>				
Emergency Management.....				
Number of emergency responses.....	12	9	6	8
Coroner.....				
Number of autopsies performed.....	19	24	16	9
Number of cases investigated.....	93	78	225	171
Sheriff.....				
Prisoners booked.....	4,473	4,156	4,318	4,197
Prisoners released.....	4,405	4,209	4,240	4,169
Number of citations issued.....	1,620	893	1,078	1,291
Number of court security hours.....	2,080	2,080	2,080	2,080
<b><u>Public Works</u></b>				
Sheriff-Road and Bridge Weights.....				
Number of citations issued.....	47	54	71	91
Engineer.....				
Miles of road resurfaced.....	11	5	8	5
Miles of road chip and seal coated.....	37	23	33	24
Number of bridges replaced/improved.....	3	4	6	5
Number of culverts built/replaced/improved.....	23	27	26	55
<b><u>Health</u></b>				
Dog and Kennel.....				
Number of dog tags issued.....	25,414	24,251	23,406	21,320
Number of kennel tags issued.....	373	214	187	168
Mental Retardation.....				
Number of students enrolled early intervention.....	103	102	88	95
Number of students enrolled preschool.....	23	19	22	21
Number of students enrolled school age.....	37	32	35	24
Number served by workshop.....	197	225	186	176
Mental Health.....				
Client count adults.....	1,683	1,663	2,563	2,563
Client count youths.....	739	604	1,214	1,157
<b><u>Human Services</u></b>				
Veterans Services.....				
Number of clients served.....	705	541	558	589
Amount of benefits paid.....	\$ 458,391	\$ 373,356	\$ 349,102	\$ 345,236
Number of clients transported.....	1,544	1,248	1,297	1,023
Job and Family Services.....				
Average client count-food stamps.....	11,022	9,765	9,506	8,094
Medicaid caseload.....	17,148	15,980	15,809	15,633
Average client count-worknet.....	2,027	1,480	1,491	1,141
Average client count-day care.....	1,438	1,311	1,155	830
Children's Services.....				
Monthly average child custody.....	182	217	190	165
Adoption finalizations.....	37	26	29	31
Total inquiries.....	5,043	4,410	3,785	3,446
Child Support Enforcement Agency.....				
Open child support cases.....	8,345	8,828	8,306	8,415
IV-D cases with support orders.....	6,680	6,486	7,757	5,858
Percentage collected.....	71.64%	72.84%	71.59%	71.28%

(continued)

Fairfield County, Ohio

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

**(Continued)**

*Table 19*

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b><u>Enterprise Funds</u></b>				
Sewer.....				
Average daily sewage treated (MGD).....	2,315,000	2,310,000	2,390,000	2,209,000
Customer accounts.....	5,901	5,870	5,847	5,770
Water.....				
Average daily water treated (MGD).....	1,663,000	1,744,800	1,560,820	1,600,000
Customer accounts.....	5,132	5,095	5,073	4,998

Information prior to 2005 is not available

Source: *Fairfield County Departments*

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST FIVE YEARS

Table 20

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>General Government -Legislative and Executive</u></b>					
Commissioners.....					
Administrative office space (square feet).....	345	336	376	376	376
Auditor.....					
Administrative office space (square feet).....	1,380	1,345	1,505	1,505	1,505
Treasurer.....					
Administrative office space (square feet).....	394	384	430	430	430
Prosecutor.....					
Administrative office space (square feet).....	110	107	108	108	108
Board of Elections.....					
Administrative office space (square feet).....	671	1,832	439	439	439
Recorder.....					
Administrative office space (square feet).....	246	288	323	323	323
Buildings and Grounds-Maintenance.....					
Administrative office space (square feet).....	181	177	198	198	198
Data Processing.....					
Administrative office space (square feet).....	246	192	161	161	161
<b><u>General Government -Judicial</u></b>					
Common Pleas Court.....					
Number Of court rooms.....	2	2	2	2	2
Domestic Relations Court.....					
Number Of court rooms.....	2	2	2	2	2
Juvenile Court.....					
Number Of court rooms.....	1	1	1	1	1
Probate Court.....					
Number Of court rooms.....	1	1	1	1	1
Clerk of Courts.....					
Administrative office space legal (square feet).....	576	481	673	673	898
Administrative office space title (square feet).....	287	238	235	235	78
<b><u>Public Safety</u></b>					
Emergency Management.....					
Number of emergency response vehicles.....	4	3	3	3	2
Coroner.....					
Number of emergency response vehicles.....	2	2	2	2	2
Sheriff-Main Jail.....					
Jail capacity.....	26	26	26	26	26
Number of cruisers.....	38	34	41	40	39
Sheriff-MSMJ.....					
Jail capacity.....	61	61	61	61	61

# Fairfield County, Ohio

## CAPITAL ASSET STATISTICS BY FUNCTION/ACTIVITY LAST FIVE YEARS

(Continued)

Table 20

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>Public Works</u></b>					
Sheriff-Road and Bridge Weights.....					
Number of patrol vehicles.....	1	1	1	1	1
Engineer.....					
Centerline miles of roads.....	362.35	362.35	362.76	359.40	350.99
Number of vehicles.....	53	56	58	60	54
<b><u>Health</u></b>					
Dog and Kennel.....					
Animal shelter (square feet).....	10,224	10,224	10,224	10,224	10,224
Animal incinerator (square feet).....	432	432	432	432	432
Number of vehicles.....	4	4	5	4	5
Mental Retardation.....					
Number of busses.....	5	5	10	12	12
Number of schools.....	1	1	1	1	1
Number of workshops.....	1	1	1	1	1
Mental Health.....					
Number of facilities.....	1	1	1	1	1
<b><u>Human Services</u></b>					
Veterans Services.....					
Administrative office space (square feet).....	32	35	35	35	35
Number of vehicles.....	5	6	6	5	5
Job and Family Services.....					
Administrative office space (square feet).....	13,042	14,226	14,226	14,226	14,226
Workforce Development.....					
Number of vehicles.....	1	1	1	1	1
Community Services & Child Protective Services.....					
Number of vehicles.....	13	14	12	14	11
Child Support Enforcement Agency.....					
Number of vehicles.....	0	0	2	2	2
<b><u>Enterprise Funds</u></b>					
Sewer.....					
Number of treatment facilities.....	5	5	5	5	5
Feet of sewer lines.....	759,618	756,025	742,012	742,012	734,492
Water.....					
Number of treatment facilities.....	2	2	2	2	2
Feet of water lines.....	606,420	600,753	587,570	585,766	562,848

Source: Fairfield County Departments

Information prior to 2004 is not available



Mary Taylor, CPA  
Auditor of State

**FINANCIAL CONDITION**

**FAIRFIELD COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 4, 2009**